

МІНІСТЕРСТВО ОСВІТИ І НАУКИ УКРАЇНИ
Донецький національний університет
економіки і торгівлі
ім. М.І. Туган-Барановського

Кафедра іноземних мов

Г. М. Удовіченко

ENGLISH FOR CUSTOMS

Навчальний посібник

Кривий Ріг
2017

МІНІСТЕРСТВО ОСВІТИ І НАУКИ УКРАЇНИ
Донецький національний університет
економіки і торгівлі
ім. М.І. Туган-Барановського

Кафедра іноземних мов

Г. М. Удовіченко

ENGLISH FOR CUSTOMS

Навчальний посібник

Галузь знань: 07 «Управління та адміністрування»
Спеціальність: 076 «Підприємництво, торгівля та біржова діяльність»
Спеціалізація «Товарознавство та експертиза в митній справі»
Ступінь: бакалавр

Затверджено на засіданні
кафедри іноземних мов
Протокол № 3
від “6” жовтня 2017 р.

Схвалено навчально-методичною
радою ДонНУЕТ
Протокол № 2
від “20” жовтня 2017 р.

Кривий Ріг
2017

УДК 811.111'276.6:33 (075.8)
ББК 81.2 Англ-923
У 106

Рецензенти:

О.В Малихін, доктор педагогічних наук, професор.

О.Є Бавико, доктор економічних наук, доцент.

О.В Чепурна, кандидат філологічних наук.

Удовіченко, Г. М.

- У 31** English for Customs. Навчальний посібник [Текст] : для студ. спец. 076 «Підприємництво, торгівля та біржова діяльність», ступінь бакалавр / М-во освіти і науки України, Донец. нац. ун-т економіки і торгівлі ім. М. Туган-Барановського, каф. іноземних мов; Г. М. Удовіченко. – Кривий Ріг : [ДонНУЕТ], 2017. – 162 с.

Запропонований навчальний посібник сприятиме розвитку лексичних навичок та комунікативній діяльності студентів. Робота містить вправи за темами, які вивчаються на першому та другому етапах вивчення іноземної мови.

Зміст посібника викликає зацікавленість, пов'язану з актуальністю розроблених тем. Завдання складені на основі сучасних вимог з урахуванням розвитку комунікативної компетенції.

Посібник відповідає сучасним методичним вимогам до навчальної літератури.

ББК 81.2 Англ-923

© Удовіченко Г. М., 2017

© Донецький національний
університет економіки і торгівлі
ім. М. Туган-Барановського, 2017

ЗМІСТ / CONTENTS

ВСТУП / INTRODUCTION	5
PRACTICAL TRAINING SUBJECT MATTER	7
AT THE BORDER. PASSPORT CONTROL	7
CUSTOMS CHECK	18
DUTIES OF A CUSTOMS OFFICER	37
TAXATION	39
CUSTOMS CLEARANCE. CUSTOMS REGULATIONS AND PROCEDURE	45
CUSTOMS IN THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	63
CUSTOMS IN THE UNITED STATES OF AMERICA	65
DECLARATION IN THE USA	68
ANTI-SMUGGLING CONTROLS IN THE SINGLE MARKET	73
VETERINARY AND PHYTOSANITARY CONTROLS	76
DRUG TRADE	81
DRUG LAW ENFORCEMENT	85
TYPES OF GOODS	89
CLASSIFICATION OF PRODUCTS	90
SOME KINDS OF NON-FOOD STUFFS	95
KINDS OF FOOD PRODUCTS	100
PACKAGING	105
LABELLING	109
TERMS OF PAYMENT FOR FOREIGN TRADE	113
TERMS OF DELIVERY (INCOTERMS)	121
TRANSPORTATION	126
THE MAIN EXCISE DUTIES	131
IMPORT&EXPORT DOCUMENTATION	134
СПИСОК ВИКОРИСТАНОЇ ЛІТЕРАТУРИ / REFERENCES	161

ВСТУП / INTRODUCTION

«Іноземна мова» є навчальною дисципліною, що забезпечує підготовку студентів ступеня «бакалавр».

Мета курсу - формування необхідної комунікативної спроможності у сферах професійного та ситуативного спілкування в усній і письмовій формах; вдосконалення вмінь та навичок читання, перекладу, реферування спеціальної літератури за фахом; вироблення навичок читання та реферування наукової інформації з фаху, ведення бесіди з професійної тематики, ділового листування та роботи з комерційною документацією.

Завданнями дисципліни «Іноземна мова» є:

- набуття навичок практичного володіння іноземною мовою в різних видах мовленнєвої діяльності в обсязі тематики, зумовленої професійними потребами; одержування новітньої фахової інформації через іноземні джерела;
- користування усним монологічним та діалогічним мовленням у межах побутової, суспільно-політичної, загальноекономічної та фахової тематики;
- переклад з іноземної мови на рідну текстів загальноекономічного характеру;
- формування основних вмінь використання знань на практиці під час ведення ділової бесіди або спілкування по телефону в ділових цілях з урахуванням конкретних умов;
- ознайомлення з найбільш відомими зразками мовленнєвої поведінки під час проведення ділових зборів, презентацій та переговорів;
- навчання підготовці до участі у наукових конференціях, семінарах, дебатах, тощо;
- ознайомлення з особливостями оформлення найбільш вживаних паперів.

У результаті вивчення навчальної дисципліни студент повинен

знати:

- лексику, граматику, фонетику і орфографію іноземної мови;
- правила усного ділового спілкування;
- основні вимоги до культури мовлення.

вміти:

- конструювати параграфи для організації думок в єдину інтелектуальну структуру;
- читати та перекладами текст з побутової та професійної тематики середньої складності;
- спілкуватися іноземною мовою на побутові, суспільно-політичні та професійні теми в межах вивченої лексики та граматики;
- писати короткі повідомлення та есе іноземною мовою дотримуючись правил орфографії та граматики;

- складати ділові документи на задану тему, дотримуючись міжнародних стандартів;
- одержувати новітню фахову інформацію через новітні джерела.
- грамотно спілкуватися в межах усного мовлення;
- вести презентації згідно вимог ділового мовлення.

Даний навчальний посібник має за мету набуття студентами навичок читати та перекладати тексти з побутової та професійної тематики середньої складності, спілкуватися іноземною мовою на побутові, суспільно-політичні та професійні теми в межах вивченої лексики та граматики, писати короткі повідомлення та есе іноземною мовою дотримуючись правил орфографії та граматики.

Посібник складається з тем, передбачених робочою навчальною програмою з дисципліни. Кожен розділ містить вправи на розвиток усіх видів мовленнєвої діяльності: аудіювання, читання, говоріння та писемного мовлення, виконання яких сприяє розвитку комунікативної компетенції студентів першого та другого рівнів вивчення іноземної мови.

PRACTICAL TRAINING SUBJECT MATTER

AT THE BORDER. PASSPORT CONTROL

I. VOCABULARY

Passport	паспорт
passport No (number)...	паспорт №...
issued	виданий
passport check-point	паспортний контроль
spot check	вибірковий контроль
go through the passport control	проходити паспортний контроль
immigration officer	службовець паспортного контролю
service (business) passport	службовий паспорт
diplomatic passport	дипломатичний паспорт
tourist passport	туристичний паспорт
citizenship	громадянство
country of citizenship	країна громадянства
country of residence	країна проживання
passport regulations	паспортні правила
issue a passport	видати паспорт
submission	пред'явлення, подання (документів)
submit a passport	пред'явити паспорт
retain a passport	затримати паспорт
revoke a passport	припинити термін дії паспорта
renew a passport	поновити паспорт
recent passport-size photograph	остання фотокартка на паспорт
visa / passport visa	віза
make (submit) an application for a visa	звернутися на отримання візи
visa applicant	особа, що просить візу
submission of a passport for a visa	подання паспорта на отримання візи
apply (approach smb.) for a visa	звернутися (до кого-небудь) за отриманням візи
facilitate visas	сприяти виданню віз
authorise / endorse a visa	дозволити / санкціонувати видавання віз
transmit the necessary authority for the issue of	передати необхідні вказівки про видавання

the visa	візи
affidavit	письмове свідчення під присягою
visa is available	візу можна отримати
visa a passport	поставити візу в паспорті
get a visa / obtain a visa	отримати візу
grant (issue) a visa	видати візу
grant a visa valid for entry at any point	видати візу, дійсну для в'їзду через будь-який пункт
issue a visa on the spot	видати візу відразу (після подання паспорта)
timeouts granting of the visa	своєчасне видання візи
extension of the visa	продовження візи
extend a visa	продовжити візу
validity of visa	термін дії візи
refuse (deny) a visa	відмовити у видаванні візи
entry visa	віза для в'їзду до країни
exit visa	віза для виїзду з країни
diplomatic visa	дипломатична віза
multiple visa	багаторазова віза
visitor's visa	гостьова віза
transit visa	транзитна віза
tourist visa	туристична віза
temporary visa	тимчасова віза
multiple entry and exit visa	багаторазова в'їздна та виїздна віза
immigration visa	імміграційна віза
exchange visitor visa	віза для осіб, що приїжджають за обміном
appropriate visa	відповідна віза
have one's passport endorsed	отримати візу в паспорті
tourist trip	туристична поїздка
journey	подорож
business trip	відрядження, ділова поїздка
document	документ
tourist documents	туристичні документи
study a document	вивчити (уважно розглянути) документи

sign a document	підписати документи
apply for citizenship	подати заяву на громадянство
become a citizen	отримати громадянство
deprive of citizenship	позбавитись громадянства
purpose of a trip	мета поїздки
mission	представництво
embassy	посольство
ambassador	посол
consulate	консульство
stamp	штамп
penalty	штраф
border / boundary	кордон
border guard	прикордонник
border conflict	прикордонний конфлікт
border control post	прикордонний контрольно-пропускний пункт
border (boundary) dispute	прикордонний спір
border incident	прикордонний інцидент
border marker / boundary sign	прикордонний знак
border tension	напружена обстановка на кордоні
border on / upon a state	межувати з державою
borderland	прикордонна область
border-line	прикордонна полоса
boundary established by a treaty	межа, встановлена за договором
identification of the boundary	ідентифікація кордону
alter / draw / extend boundaries	змінити/провести/розширити кордон
boundary regime	прикордонний режим
boundary settlement	прикордонне врегулювання
boundary treaty	прикордонний договір
domestic boundaries of a state	національний державний контроль
state boundaries	державні кордони
territorial boundary	територіальний кордон
persona grata	бажана персона
persona non grata	небажана персона

smuggler

smuggle

контрабандист

контрабанда

II. USE OF CLICHES

Where is passport control?

Where can I go through passport control?

Did you have your passport registered?

Can I see your passport?

Your papers (documents), please.

Here is my...

- visa
- international driver`s license
- registration certificate
- declaration form
- international insurance certificate
- health certificate

Here is my...

- entry visa
- exit visa
- transit visa

I have a diplomatic passport.

Your passport is valid until...

I'm travelling with...

- my wife
- my son
- my daughter

The children are on my wife's passport

How long are you going to stay in this country?

I don't know yet for how long I shall stay here.

I shall be staying here for three days.

I am only here on a holiday (vacation).

I am only passing through the country.

I am here on a business visit only.

The purpose of my trip is...

- business
- tourism
- pesonal

I am going to...

Де розміщений паспортний контроль?

Де я можу пройти паспортний контроль?

Ви вже пройшли паспортний контроль?

Ваш паспорт, будь ласка.

Прошу ваші документи.

Ось мій (моя, моє, мої)...

- віза
- міжнародні права водія
- технічний паспорт
- декларація
- міжнародне страхове свідоцтво
- довідка про здоров'я

Ось моя...

- віза на в'їзд у країну
- віза на виїзд із країни
- транзитна віза

У мене дипломатичний паспорт.

Ваш паспорт дійсний до...

Я їду разом з...

- дружиною
- сином
- донькою

Діти вписані в паспорті дружини.

Скільки часу ви пробудете в цій країні?

Я ще не знаю, як довго я тут перебуватиму.

Я буду тут три дні.

Я приїхав тільки у відпустку.

Я тут тільки проїздом.

У мене суто ділова поїздка.

Мета моєї поїздки...

- ділова
- туризм
- особиста

Я їду в...

- England

I'd like to get in touch with the Embassy
(consulate)

I'd like to see the ambassador (consul,
representative).

- Англію

Я хотіла б зв'язатися з посольством
(консульством).

Я хотіла б зустрітися з послом (консулом,
представником)

III. Прочитайте та перекладіть.

a) Citizenship	b) submission	c) sign a document
visa applicant	persona grata	renew a passport
extend a visa	ambassador	study a document
retain a passport	passport check-point	country of citizenship
mission	consulate	transit visa
apply for citizenship	passport regulations	validity of visa
issue a passport	immigration officer	grant a visa
go through the passport	valid for entry at any point	facilitate visa
control	stamp	border
refuse a visa	temporary visa	submit a passport
persona non grata		
state boundaries		

IV. Прочитайте та перекладіть такі мовні кліше:

1. Де я можу пройти паспортний контроль?
2. Я тут тільки проїздом.
3. Прошу показати ваші документи.
4. Куди мені звернутися, щоб продовжити візу?
5. Ви вже пройшли паспортний контроль?
6. Я їду разом з дружиною.
7. Ось моя віза на виїзд з країни.
8. В мене суто ділова поїздка.
9. Де розміщений паспортний контроль?
10. Я хотіла б зв'язатися з посольством.
11. Я ще не знаю, як довго я тут буду перебувати.
12. Діти вписані в паспорт дружини.
13. Мета моєї поїздки ділова.
14. Я приїхав на запрошення.
15. У мене дипломатичний паспорт.

V. а) Прочитайте та перекладіть такі тексти:

Text 1: PASSPORT

Passport is a travel document that identifies the holder as a citizen of the country by which it is issued. A passport also requests other countries to give the holder safe passage and all lawful aid and protection. Sometimes a passport must

have a visa (official endorsement) from the country a person desires to visit before entry into that country is permitted.

Passports are issued by governments through passport offices. A person applying for a passport has to fill in a form and provide evidence of identity, such as a birth certificate. The passport form may require the signature of witness, such as family doctor, lawyer, or some other official person who knows the applicant personally. A passport contains a photograph of the holder and details such as his or her full name, date of birth, and country of residence. Inside the passport are blank pages which may be stamped by officials in the countries visited by the passport holder.

Different kinds of passports are available in some countries. In the United Kingdom, for example, a person may either have a passport valid for ten years, or a simpler document called visitor's passport. This simpler passport is valid for only one year, and covers short visits to certain countries, including other members of European Community.

In many countries children below the age of sixteen do not need separate passports. Such children are included on the passport of their mother or father.

Text 2: VISA

Visa is an endorsement that government officials place on a passport to show that passport is valid. Visa is granted by the Officials of the country allowing the holder to enter the country for a certain purpose and to stay for a stated period. Immigration officers permit the bearer of visa to enter the country. A government that does not want a person to enter the country can refuse to grant the visa.

Entry visa is a visa that allows a foreign person to enter a country and to stay there for a stated period or permanently, usually with freedom to obtain employment or to carry on business. A permanent entry visa allows the holder to stay permanently.

Re-entry visa allows the holder of an entry visa, who has temporarily left the country, to re-enter it. A multiple re-entry visa allows the holder to re-enter any number of times during the period of his entry visa.

Tourist visa is a visa that allows a traveller to enter a country for a stated period as a tourist or private visitor, on condition that he does not obtain employment or carry on a business.

Transit visa is a visa that allows a traveller to make only a short stop while passing through the country, not to stay in it.

Text 3: BUSINESS TRIP

Business people very often go from place to place, or to several places especially to distant places to sell or buy and take orders for their companies.

Nowadays people who go on business mostly travel by air, as it is the fastest means of travelling. Here are a few hints on air travel that may be helpful.

Passengers are requested to arrive at the airport two hours before departure time on international flights and an hour on domestic flights as there must be enough time to complete the necessary airport formalities.

Passengers must register their tickets, weigh in and register the luggage. Most airlines have at least two classes of travel, first class and economy class, which is cheaper. Each passenger of more than two years of age has a free luggage allowance. Generally this limit is 20 kg for economy class passengers and 30 kg for first class passengers. Excess luggage must be paid for except for some articles that can be carried free of charge. Each passenger is given a boarding pass to be shown at the departure gate and again to the stewardess when boarding the plane.

Watch the electric sign flashes when you are on board. When the “Fasten Seat Belts” sign goes on, do it promptly, and also obey the “No Smoking” signal. Do not forget your personal belongings when leaving the plane.

Landing formalities and customs regulations are more or less the same in all countries. While still on board the plane the passenger is given an arrival card to fill in.

After the passenger has disembarked, officials will check his passport and visa. In some countries they will check the passenger’s certificate of vaccination. The traveller is also requested to go through an AIDS check within ten or fourteen days of his/her arrival in the country. If the traveller fails to do so some strict measures could be taken by the authorities including imprisonment (in some countries) or payment of a considerable penalty. When these formalities have been completed the passenger goes to the customs for an examination of his luggage. As a rule personal belongings may be brought in duty-free. If the traveller has nothing to declare he may just go through the “green” section of the customs. In some cases the customs inspector may ask you to open your bags for inspection. It sometimes happens that a passenger’s luggage is carefully gone through in order to prevent smuggling. After you are through with all customs formalities the inspector will put a stamp on each piece of luggage or chalk it off.

b) Складіть по 10 запитань різного типу до кожного тексту.

VI. Заповніть пропуски в реченнях словами, подами в рамці, утворенні речення перекладіть

entry visa	purpose	customs	inspection	stamp luggage
Embassy	formalities	passenger	regulations	passport
duty-free	passport control	country		

1. As a rule personal belongings may be brought in
2. Get ready for the
3. The customs inspector may ask you to open your bags for
4. All formalities and customs ... are more or less the same in all countries.
5. I’d like to get in touch with the
6. Your ...please. How long are you planning to stay in the
7. What is the ... of your trip?
8. After your are through with all customs ... the inspector will put a ... on each piece of luggage.
9. Could I prolong my ... in case of necessity.

10. When all formalities have been completed the ... goes to the ... for an examination of his

VII. Ознайомтесь з тлумаченням термінів та перекладіть їх.

Visa -	an endorsement made on a document, especially a passport, by the representative of a foreign country, usually a consul, to show that the document has been checked and is in order, and allowing the holder to enter the country for a certain purpose and to stay for a stated period.
Consul -	a government official sent to work in a foreign town to act as local representative of his government, protecting the interests of its citizens visiting or living there; to report on trade and economic conditions; and to carry out certain commercial duties such as signing consular invoices. His office is called a consulate.
Application form	a printed form provided by persons or organizations of any kind. All applicants are expected to answer the questions printed on the form and may be asked to give additional information on some matters: An application form can be for: a passport, shares in a company, planning permission for a new building, opening a bank account/employment, etc.
Immigrate	to enter a country of which one is not a native, in order to live in it permanently.
Declaration -	a statement to a customs officer of possessions liable to duty, or other disclosure for tax purposes.
Border -	a frontier, a boundary between two countries.
Smuggle -	to import or export goods liable to customs duty without paying

VIII. Підберіть до термінів лівої колонки відповідне тлумачення та перекладіть.

1. Passport -	a) a written or printed paper, especially one which records information and provides proof of some fact.
2. Document -	b) the act of inviting a polite formal request, either written or spoken, asking that one should do a particular act.
3. Entry visa -	c) the offices of the customs service, where duty on import or export and certain other taxes are paid.
4. Invitation -	d) a visa that allows a foreign person to enter a country and to stay there for a stated period or permanently, usually with freedom to obtain employment or to carry on business.
5. Custom-House -	e) an official document usually in the form of a book, issued by the document of a country to a person belonging to that country, allowing him to enter his country and to leave it to visit a certain foreign countries.

IX. Заповніть пропуски прийменниками та прислівниками та перекажіть утворений текст

A few days ago Mr. Petrenko came ____abroad. He had gone ____business ____Great Britain. He had instruction to place an order ____chemical equipment. Mr. Petrenko came____ Kyiv ____ TU-104. It took him three and a half hours to get

home. He had got ____ the plane ____ London airport ____ half eleven. His friends had come to meet him and Mr. Petrenko was glad to see them. It didn't take him long to go ____ the customs. He had no things liable ____ duty. He filed ____ a declaration and gave it ____ a customs official.

The customs official came _____. _____ Mr. Petrenko and asked him to open his suit-case. _____ 15 minutes all the formalities were _____. Mr. Petrenko took his suit-case and joined his friends. The car was already waiting _____ them. They got into the car and went home.

X. Перекладіть такі слова та словосполучення і складіть речення з цими словами.

- a) coin, quantity, infringement, signature, submit, narcotics, poisonous, ammunition, antiques, drawings, shares, bond, rubies, description, indication, pledge, declare, manuscripts, seal, owner, render, crude;
- b) total value, customs declaration, country of destination, lottery ticket, exchequer bill, estate papers, total amount, customs clearance, Ukrainian currency, for official description of objects, fine arts items;

XI. Підберіть до англійських словосполучень українські еквіваленти.

- | | |
|-------------------------------|---|
| duration of the stay | a) облігації державних позик |
| in case of lose | b) акредитив |
| to be deprived of | c) неправильні відомості |
| to transfer across the border | d) фондові цінності |
| false information | e) весь час перебування |
| to submit for customs | f) пред'являти для обкладання ввізним митом |
| inspection | g) казначейські білети |
| objects of art | h) в разі втрати |
| letter of credit | i) платіжні документи |
| state loan bonds | j) бути позбавленим |
| exchequer bills | k) предмети мистецтва |
| payment vouchers | l) пред'являти для митного контролю |
| state lottery tickets | m) підлягати обкладенню ввізним митом |
| securities | n) квитки державних лотерей |
| subjects of customs duty | o) цінні папери |

XII. Ознайомтесь з текстом декларації та заповніть її англійською мовою:

Customs Declaration Form

Keep for the duration of your stay in Ukraine or abroad. In case you loss this declaration, you may be deprived of the right to transfer all the items mentioned in this declaration across the border of Ukraine.

Persons giving false information in the Customs declaration, or to the customs officers shall render themselves liable under the laws of Ukraine.

CUSTOMS DECLARATION

Full name _____

Citizenship _____

Arriving from _____

Country of destination _____

Purpose of visit (business, tourism, private, etc.) _____

My luggage (including hand luggage) submitted for Customs inspection consist of
Pieces _____

In my luggage and with me I have:

1. Weapons of all descriptions and ammunition, narcotics or narcotics paraphernalia, poisonous, radioactive and explosive substances _____

2. Antiques and objects of art (paintings, drawings, icons, sculptures, etc.)

3. Ukrainian currency: Ukrainian State Loan bonds, Ukrainian State lottery tickets _____

4. Other foreign currency (bank notes, exchequer bills, coins), payment vouchers (cheques, bills, letters of credit, etc.), securities (shares, bonds, etc.) in foreign currency, precious metals (gold, silver, platinum, metals of platinum group) in any form or condition, crude and processed natural precious stones (diamonds, rubies, emeralds, sapphires and pearls), as well as property papers:

Description	Amount quantity		For official use
	in figures	in words	

5. Objects which are subjects to customs duty (entry-exit) at total amount _____

6. Ukrainian currency, foreign currency, payment vouchers, valuables or other items belonging to other natural persons or legal entities (objects to be transferred) _____

7. Cleared on entry to (exit from) Ukraine, under obligation to return objects listed below to (from) Ukraine, with no right to transfer them to the other parties during, visit:

A.

№	Description of objects (with typical indication)	Quantity (in words)	Total value (in words)	Customs clearance
---	---	------------------------	---------------------------	----------------------

B. Jewellery and other articles made of precious metals and stones or fragments thereof:

№	Description of objects (with typical indication)	Quantity	Total value	Customs clearance
---	---	----------	-------------	----------------------

indication)

(in words)

(in words)

I, _____, pledge to return objects listed below to _____

(day, month, year)

I am aware that in case of infringement of the above pledge I shall bear responsibility in conformity with the legislation of Ukraine.

8. I also declare that my luggage sent separately consists of _____ pieces.

I am aware that in addition to the objects listed in the Customs Declaration I must submit for inspection: printed matter, manuscripts, films, audio and video tapes or cassettes, magnetic media, postage stamps, fine arts items, means of self-defence, products of vegetable or animal origin, high frequency devices, as well as mineralogical and paleontological samples.

(Date) _____ 20_____

(Signature of the owner of the hand luggage and luggage)

Customs clearance

Signature _____ (seal)

Notes of currency exchanges

Date	Amount of currency exchanged	N° of certificate	Bank clearance

XIII. Прочитайте та перекладіть такі речення:

1. The goods have arrived and are now at the customs waiting to be examined.
2. They had to pay customs duty on imported jewellery and objects of art.
3. Only a limited quantity of cigarettes may be imported free of customs.
4. Our company needs permission to release bonded goods to the importer.
5. Customs is a government department responsible for collecting payments on certain imports and exports and preventing smuggling.
6. The goods can be collected as soon as the bond note has been signed by customs.
7. Tourist visa allows the holder to enter a country for a stated period but not to work there.
8. It is difficult to obtain a permanent entry visa to USA.
9. A transit visa allows the holder to spend a short time in a country whilst
10. Travelling to another country.
11. Two men were caught smuggling foreign currency out of the country.

CUSTOMS CHECK

I. VOCABULARY

Customs/custom-house	митниця
the Customs	митне управління
custom-house officer	працівник митниці
customs official (inspector, agent)	митник
inspector / surveyor	інспектор
supervisor	старший інспектор
surveyor of the port / surveyor of	митний інспектор
customs (US) / customs hall	митний зал
customs regulations	митні правила
observe customs regulations	дотримуватися митних правил
break customs regulations	порушувати митні правила
within customs regulations	в межах митних правил
“Customs Inspected” stamp	митна печатка (штамп, пломба)
customs station	прикордонна станція
customs inspection / customs examination	митний огляд
customs declaration (entry)	митна декларація
customs permission	дозвіл митниці
customs receipt	митна квитанція
customs facilities	митні пільги
customs tariff	митний тариф
customs barriers	митні бар’єри
customs warehouse	митний склад
customs area	митна територія
legislation	законодавство
customs legislation	митне законодавство
taxation law	закон про оподаткування
alteration in law	зміни в законі
formalities	формальності
customs formalities	митні формальності
necessary formalities	необхідні формальності
fulfilment of formalities	виконання формальностей

fulfil formalities / go through formalities / comply with formalities	виконувати формальності
carry out formalities / do formalities duty	мито / збір
impose a high duty	impose a high duty
due / fee	збір
customs duty	митний збір / мито
stamp duty	гербовий збір
import duty	імпортний збір, мито на вивіз (імпорт)
export duty	експортний збір, мито на ввіз, (експорт)
excise duty	акцизний збір
payment of duties	виплата зборів
reimburse duties	повертати збори
pay duties	оплачувати збори
pay customs duties on	платити митний збір за (що-небудь)
customs limits (restrictions)	митні обмеження
fall (come) under restrictions	попадати під обмеження
embargo on imports (exports)	заборона на вивіз (ввіз)
dutiable	обкладений митом
duty-paid	оплачений митом
responsibility for customs duties	відповідальність за мито
customs clearance of property	очищати майно від мита
levy duties / collect duties / lay duties	збирати мито
license / permit	дозвіл, ліцензія
licensed	ліцензований
levy duties (on)	обкладати митом
duty-free / tax-free / tax-exempt / taxless	той, що не обкладається митом або податком
duty-free quota list	список предметів, дозволених до безмитного ввозу
exempt property from customs duties	звільняти майно від мита
prohibited	заборонений
prohibited articles list	список товарів, ввіз або вивіз яких заборонений
subject to duty / liable to duty	той, що обкладається митом

customable	належний митному оподаткуванню
declare items subject to duty	заявляти про наявність речей, які підлягають оподаткуванню
(non)-dutiable articles	речі, що (не) підлягають миту
make smb. pay duty on (smth.)	накласти мито
the reduction (the increase) of customs tariffs	зниження (підвищення) митних тарифів
smuggled goods / contraband	контрабанда
smuggle	займатись контрабандою
smuggle in	ввозити контрабандним шляхом
smuggle out	вивозити контрабандою
luggage / baggage	багаж
luggage inspection	митний огляд багажа
unaccompanied luggage	несупроводжуваний багаж
effects	рухоме майно
personal effects / luggage	власні речі
for own (personal) use	для власного користування
register	реєструвати
checked (registered) luggage	зареєстрований багаж
unchecked luggage	незареєстрований багаж
excess luggage	надлишок багажа
free luggage	безкоштовний багаж
luggage ticket	багажна квитанція
declaration form / customs declaration / customs entry /bill of entry	декларація
tax return	податкова декларація
declaration outwards	митна декларація відправлення
declaration inwards	митна декларація надходження
produce a declaration	пред'являти декларацію
fill in (make up) a declaration	заповнити декларацію
sign a declaration	підписати декларацію
declare items (things)	заявити про наявність речей
particulars	необхідні дані
particulars of the amount, weight and value	точні дані про кількість, вагу і вартість
check (smth.) against the invoice(contents list)	перевірити зміст за накладною (описом)

go through luggage check	проходити огляд багажу
go through the customs through the customs (inspection) / be cleared by the customs / be released by the customs	проходити митний огляд
pass spot check / at random check	вибіркова перевірка
levy duties on property	обкладати майно митним збором
exempt property from customs duty	звільняти майно від митного збору
be cleared by the customs	бути звільненим від митного збору
tax	податок, збір
state tax / national tax	державний податок
customs tax	митний податок
surtax	додатковий податок
indirect tax / assessed tax	непрямий податок
local tax	місцевий податок
nuisance tax (US)	невеликий податок
direct tax	прямий податок
taxation, tax collection	стягнення податку
tax refund	повернення податку
before tax	до вирахування податку
after tax	після вирахування податку
tax on a contract	податок на контракт
tax on a corporation	податок на корпорацію
tax on social security	податок на соціальне страхування
tax collector	той, хто збирає податки
tax relief	скидка з податку
tax rate	ставка податку
payment of tax	сплата податку
pay tax / make payment of tax	проводити сплату податку, заплатити податок
taxable / liable to a tax	оподаткований податком
tax-exempt / tax-free	звільнений від податку
exempt from taxes	звільняти від сплати податку
compensate taxes	відшкодувати податки
pay taxes outside the customer's territory	платити податки за територією замовника

pay taxes on the customer's territory	платити податки на території замовника
levy taxes on / impose taxes on / lay taxes on / collect taxes	оподатковувати, стягати податок
abolish a tax	відміняти податок
cut down a tax / abate a tax	знижувати податок
abide by the tax order	дотримуватися податкового режиму
exceed the quota	перевищувати список предметів
as the case might be	залежно від обставин
license the exports (imports) of certain items (goods)	видавати дозвіл на вивіз (ввіз) окремих товарів (предметів)
leave (smth.) in the care of the custom-house	залишити щось на збереження на митниці
dual-channel	подвійний коридор (прохід)
dual channel system	система подвійного коридору

II. USE OF CLICHES

Which way to the custom-house?	Як пройти на митницю?
I need a customs declaration form.	Мені потрібен бланк митної декларації.
Where do I go through the customs?	Де проводиться митне оформлення документів?
Help me fill in the customs declaration form, please.	Будь ласка, допоможіть заповнити бланк митної декларації.
Have you filled in the declaration?	Ви заповнили митну декларацію?
I've signed the declaration.	Я підписав декларацію.
We must abide by tax (taxation) order	Ми повинні дотримуватися податкового режиму.
Where is the luggage check ?	Де проводиться контроль багажу ?
Where can I go through luggage control?	Де я можу пройти огляд багажу?
All this luggage is mine.	Весь цей багаж є мій.
Here is my luggage.	Ось мій багаж.
Have you any luggage besides this?	Чи є у Вас крім цього ще багаж?
I have no more luggage.	Більше багажу у мене немає.
Yes, I have all these things with me.	Так, ці речі мої.
Open this suit-case, please.	Відкрийте цю валізу, будь ласка.
May I close my suit-case (bag)?	Чи можна закрити валізу (сумку)?
I have only things for personal use.	У мене є речі тільки для власного користування.

These items are for personal use.
Shall I submit... for inspection?

- printed matter
- films
- graphics
- drawings
- paintings
- icons
- seeds
- foodstuffs
- precious metal

May I bring this in?

What am I allowed to bring in?

I have several presents and souvenirs.

These things are ...

- new
- used

May I take with me ...?

It is allowed (not allowed).

It must be confiscated.

Here is my import license...

Here are my customs papers, please.

Have you anything to declare?

I have nothing to declare.

Are these things liable to duty?

Who is responsible for collecting duties?

What articles are dutiable?

Tobacco of all kinds, spirits, chocolates, tea, camera, field, glasses, silk, furs, etc. are dutiable.

I don't know what is dutiable.

How much duty must I pay ?

Must I pay duty on my car?

Here is my customs declaration.

Do I have to pay duty?

What things have no duty on them ?

Is there duty on these things?

All these things are duty-free.

Ці речі є для власного користування.
Чи треба мені пред'являтидля огляду...?

- друковані матеріали
- плівки
- креслення
- малюнки
- картини
- ікони
- насіння
- продукти
- дорогоцінні метали

Чи можна це провозити через кордон?

Що мені дозволено ввозити?

У мене є декілька подарунків і сувенірів.

Ці речі...

- нові
- були в користуванні

Чи можна взяти з собою ...?

Дозволяється (не дозволяється).

Це повинно бути конфісковано.

Ось моя ліцензія на ввіз...

Ось мої митні документи, будь ласка.

Чи підлягає щось у Вас миту?

У мене немає що заявляти в декларації.

Чи ці речі обкладаються митом?

Хто збирає мито?

Які речі обкладаються митом?

Тютюн всіх сортів, спиртні напої, шоколад, чай, фотоапарати, біноклі, шовк, хутро і т.п. - речі, які обкладаються митом.

Я не знаю, що обкладається митом.

Яке мито я повинен сплатити ?

Чи треба мені платити мито за машину?

Ось моя декларація.

Чи треба мені сплатити мито?

Які речі можна везти, не сплачуючи мито?

Чи сплачується мито з цих речей?

Всі ці речі не обкладаються митом.

I have a laissez-passer.

The required formalities are carried out within the customs regulations.

I have with me ...

I have paid the duty.

Here is the receipt / luggage check

Have you any foreign currency.

Are you carrying any foreign currency?

I have no foreign currency.

I have.... dollars (pounds, marks).

Have you taken measure in respect of customs clearance?

I didn't intend to break rules.

Have you studied the alterations in the customs regulation?

У мене відкритий митний лист.

Необхідні формальності

виконуються в межах митних правил.

Я везу із собою ...

Я заплатив(ла) мито

Ось квитанція.

У вас є із собою яка-небудь валюта?

Ви везете із собою іноземну валюту?

У мене немає із собою валюти.

У мене ... доларів (фунтів, марок).

Ви вжили заходи щодо митного очищення?

Я не хотів би порушувати правило.

Ви ознайомилися зі змінами в митних правилах?

III. Прочитайте та перекладіть.

a) customs office

supervisor

customs declaration

formalities

customs duty

pay duties

duty free

prohibited

smuggled goods

declaration form

particulars

clearance

tax on a contract

payment of tax

exceed the quota

stamp duty

customs facilities

exempt property from custom duties

make smb pay duty on smth

luggage inspection

produce a declaration

b) customs barriers

abolish a tax

personal effects

excess luggage

dutiable

legislation

break customs regulations

duty-free quota list

tax return

sign a declaration

collect taxes

register

abide by the tax order

vaccination

fulfil formalities

compensate taxes

go through the customs

national tax duties

liable to duty

free luggage

cut down a tax

IV. Прочитайте та перекладіть такі мовні кліше:

1. Як пройти на митницю?

2. Будь ласка, допоможіть заповнити бланк митної декларації.
3. Чи треба платити мені за ці речі податок?
4. Ці речі є для власного користування.
5. У мене є декілька подарунків та сувенірів.
6. Мені потрібен бланк митної декларації.
7. Я не знаю, що обкладається митом.
8. Ви везете іноземну валюту або інші валютні цінності?
9. Де я можу пройти огляд багажу?
10. Відкрийте цю валізу, будь ласка.
11. У мене немає речей, які заявляються в декларації.
12. Де проводиться митне оформлення документів?
13. Ви заповнили митну декларацію?
14. У мене є речі тільки для власного користування.
15. Ось моя ліцензія на ввіз цих товарів.
16. Ввезена в країну валюта обов'язково має бути заявлена в митній декларації.
17. При ввезенні іноземної валюти в сумі до 10000 доларів США (або еквівалент в іншій іноземній валюті) її необхідно задекларувати, жодних документів пред'являти не потрібно.
18. На ввезення іноземної валюти готівкою в сумі понад 50000 доларів США потрібен спеціальний дозвіл Нацбанку України.
19. "I have nothing to declare except my genius" (O. Wilde)

V. a) Прочитайте та перекладіть такі тексти;

Text 1: UKRAINIAN CUSTOMS

The main task of Ukrainian Customs is the protection of the economic interests of the country, national treasures, cultural and historical properties.

Articles, which are prohibited from being brought into many countries, include illegal drugs, obscene weapons. Guns and other firearms normally need a special certificate. Fruit, vegetables meat, plants, and seeds are restricted or prohibited in some countries to prevent the spread of disease. Animals entering the country must undergo a period of quarantine in order to prevent the disease rabies being brought into the country.

Customs duties are paid to a nation's government on items that people bring in from another country. Each nation has its own regulations regarding the quantity and kinds of articles that may be imported.

Customs inspectors may examine the luggage of all travellers returning to a country. All articles acquired abroad that are subject to customs duties must be declared that is, they must be identified and their value is to be given to an inspector. If a person fails to declare an article or understate its value, the article may be taken away and the individual may be fined.

Certain articles are exempt (free) from customs duties. Most countries allow people to bring in goods up to a certain value. They also allow a specified quantity of alcoholic beverages and tobacco products if they are bought duty free during the

journey or in another country. However, the law may require that the traveler has been away for a minimum time.

Countries usually impose customs duties at a rate that depends on the value of the article and its quantity. However, there are different ways of working out this value, depending on whether or not the value includes the cost of transporting the article from the country where it originated. Some countries have joined together to form customs unions, whereby they do not charge duties on goods from each other's countries, and impose uniform duties on outside countries.

b) дайте відповіді на питання після текстів:

QUESTIONS:

1. What articles are prohibited from being brought into many countries?
2. What articles are subjected to customs duties?
3. How are customs duties imposed?
4. What is the main task of Ukrainian customs?
5. Why animals entering the UK undergo a period of quarantine?

Text 2: AT THE CUSTOM-HOUSE

The moment a traveller crosses the border his luggage is taken to the custom-house by porters. Every country has its own customs regulations, which stipulate what articles are liable to duty and what are duty-free. Sometimes an article which falls under customs restrictions and is liable to duty is allowed in

duty-free if the traveller does not exceed a certain fixed quota. These are listed in a duty free quota list. Customs restrictions also include a prohibited articles list. This is a list of items which may not be brought into a country or taken out of it. An official paper (from the proper authorities) giving permission to take items, which fall under special customs restrictions, in or out of a country is known as an import or export licence.

If the traveller has any item which comes under customs restrictions he is asked to declare it. That is, he is asked to name the item, stating its value and other particulars. The declaration is made either orally or in writing on a special form. The practice seems to vary in different countries. Upon payment of duty the traveller is given a receipt. As a rule personal effects are duty-free. It sometimes happens that a passenger's luggage is carefully gone through in order to prevent smuggling.

The formalities at the custom-house usually take some time. Only after passing through the customs (only when one's luggage has been cleared by the customs) does a traveller realise that the journey is drawing to an end (or beginning, as the case might be).

QUESTIONS:

1. What is listed in a duty free quota list?
2. What is a prohibited article list?
3. In what way is the customs declaration made?
4. What document is known as an import or export licence?
5. Why is a passenger's luggage gone through carefully?

Text 3: CUSTOMS UNION

Customs Union is an association of two or more countries, which agree to eliminate duties, quotas, and any other barriers to trade among themselves. Members of the union apply to a single set of tariffs to all countries outside the union. A free trade area is like a customs union, except that the members of a free trade area set their own different tariffs against non-members.

The best-known customs unions have included the Zollverein, Benelux, and the European Economic Community (EEC). The Zollverein was formed by German states in the 1830s. These states become the German nation in 1871. Belgium, the Netherlands, and Luxembourg established Benelux in the 1940s. Belgium, France, Italy, Luxembourg, the Netherlands, and West Germany set up the European Economic Community in 1957. Britain, Denmark and Ireland joined the EEC in 1973, Greece joined in 1981, and Portugal and Spain joined in 1986.

QUESTIONS:

1. What is Customs Union?
2. What is free trade area like?
3. What are the best-known customs unions?
4. When was European Economic Community formed?
5. When Greece joined EEC?

с) Підготуйте письмові відповіді на питання до текстів “Ukrainian Customs”, “At the Custom-House”, “Customs Union”; використайте відповіді на питання як план для перекладу текстів.

VII. Знайдіть в тексті слова та словосполучення подібні по значенню до вказаних:

Dutiable; customs restrictions; not liable to duty; to be subject to customs restrictions; to give particulars of an item; liable to duty; to inspect one's luggage; to be released by the customs; to have (with you) a great amount of something; the customs restrictions; contraband; suit-case; customable; subject to; an official paper; by governmental foreign trade agencies allowing certain goods; to be taken out.

VII. Заповніть пропуски в реченнях словами, поданими в рамці, утворений текст перекладіть:

customs-office	announcem	landed	airport	flew
go through the customs		arrived	waiting room	declare
from abroad	flight	felt well	the plane	

The other day I went to Borispot to meet my friend. He and his wife were coming back When our bus ... at the airport ... had not yet landed. It was frosty outside and I went into the airport There were a lot of people there. Some of them

were waiting for the ... to get on the plane, the other had come there to meet or to see off their friends.

In 15 minutes the plane ... , My friends went to the They had no things to ... and it didn't take them long to My friend said they had enjoyed the ... and although the jet-liner ... at a high speed they My friend and his wife were very happy to be back.

IX. Прочитайте та відтворіть діалоги:



Dialogues 1.

- Is this your suit-case, sir ?
- Yes, that's right.
- Will you, please, open it ?
- Certainly.
- Have you any things to declare ?
- No, I don't think so, though I have some cigarettes for my own use.
- How many packets of cigarettes have you got ?
- Oh, I've got only three packets. I believe they'll be duty free.
- Yes, of course. Have you got any presents or any things liable to duty?
- No, I haven't.
- Well, thank you, sir.
- Thank you.

Dialogues 2

- I'm glad the train runs to the schedule. In half an hour we'll arrive at a border station.
- That's right. Get your passport and the ticket ready. We'll have to register them at the customs.
- Won't the customs officials inspect our baggage ?
- I think they will. But they usually do it in the train after the tickets and passports are registered.
- Fine. Then we won't have to take our suit-cases to the customs.



- Don't forget to fill in a declaration there.

Dialogues 3

- Customs Official: Good afternoon, sir, is this your suit-case?
- Visitor: No, the brown one is mine.
- C.O.: Oh, I see. Have you anything to declare?
- V.: No, I haven't. My bag only contains personal things. Shall I open it? C.O.: No, thank you, sir, that won't be necessary.

X. Дайте відповіді на такі запитання:

1. What is a duty-free item? What do we mean when we say that something is a duty-free item?
2. What do we mean by saying that something is an item liable to duty (dutiabie item)?
3. Why does the law declare smuggling a criminal offence? Why is smuggling punishable by law?
4. Do you happen to know any of the customs restrictions imposed by the Ukraine Customs Regulations?
5. Do you happen to know whether people who enjoy diplomatic immunity are liable to customs inspection when crossing the border?
6. What do we call an official paper stating formal permission of the (proper) authorities allowing some goods to be taken (exported) out of or taken (imported) into a country?
7. What does the expression "to exceed the quota" mean when applied to the customs restrictions?
8. What does the "Customs Inspected" stamp stand for?
9. Can you name some of the "personal effects" one usually takes along on a journey?
10. What are protection customs tariffs?
11. Do you know whether the customs regulations of some countries provide for the return of customs duties which have been paid by foreigners on entering the country?

XI. Дайте відповіді на запитання та складіть коротке оповідання на основі відповідей:

1. When must passengers go through the customs?
2. What does a customs official ask a passenger about?
3. What things are usually liable to duty?
4. What things are duty-free?
5. Are presents duty free or liable to duty?
6. When did you last go through the customs?
7. In what country was it?
8. Did you go there on business?
9. What did the customs official ask you to do?
10. What things for your own use did you have in the suit-case?

XII. Заповніть пропуски прийменниками або прислівниками, де необхідно:

1. Porters always carry the passenger's luggage _____ luggage-van _____ the custom-house _____ an inspection.
2. This is duty-free according _____ our customs regulations.
3. Do you know whether there are any restrictions _____ imported cameras in our country?

4. Personal effects are usually duty-free if one does not exceed _____ a certain quota.
5. In a number of countries furs do not fall _____ customs restrictions, that is, they are allowed _____ the border duty-free.
6. Customs duties are taxed both _____ imported and exported goods.
7. _____ the custom-house _____ a passengers' luggage is carefully gone _____ customs inspectors.
8. Dutiable articles not paid for _____ the spot during a customs inspection are left _____ the care _____ the custom-house until (pending) the payment _____ the duties.
9. Sometimes customs inspectors carefully search _____ the passengers' belongings to prevent smuggling of goods liable _____ duty _____ and _____ of a country.
10. There is a 150 per cent duty _____ this article.
11. As soon as one's luggage is cleared _____ the customs special stamps are pasted _____ it.
12. Has it taken you long to have your things cleared _____ the customs.
13. It took me about two hours to go _____ all the formalities _____ the custom-house.
14. Here I have things only _____ personal use.
15. It turned _____ that we exceeded the quota and had to pay a considerable sum _____ customs duties.

XIII. Доповніть речення, використовуючи активну лексику, та перекладіть речення на українську мову.

1. Customs tariffs serve to....
2. When questioned by the customs inspector you must give particulars of....
3. It is only natural that in war time customs inspections are more....
4. If an article is on a Prohibited List one is not....
5. Custom-houses are set up to
6. To declare an item is to
7. The opposite of reducing customs tariffs is
8. Without the "Customs Inspected" stamp pasted on each piece of your luggage....
9. If you exceed the quota
10. They made me pay duty on.... as
11. At the border all personal luggage is taken to ...for....
12. The passenger asked the customs official....
13. At the custom-house inspectors
14. Duty-free articles are allowed
15. If an article falls under customs restrictions we say that....
16. The standard question a customs inspector would use before going through your luggage is "..."?
17. Having paid your customs duties you will be given ... to certify that....
18. Smuggling is punishable by law because

XIV. а) Опишіть детально ситуацію або складіть діалог, використовуючи таку тематику:

When Mr. Petrenko came to the custom-house he saw a lot of passengers there. They were all going through the customs. The customs official asked Mr. Petrenko what things liable to duty he had. Mr. Petrenko answered that his things were all duty free. He also said that all the things were for his own use.

б) Напишіть своє закінчення до ситуації та перекажіть її:

Last year I was in Great Britain on business. I made two contracts with the British firms and in a few days was leaving London. I decided to fly to Kyiv. When I arrived at the airport there were a lot of passengers there. They were flying to different countries of the world. After I had done some formalities I went to the custom-house ... (to be continued)

в) Складіть речення з такими словами та словосполученнями. Утворені речення запишіть:

To go abroad, by plane, to arrive, an airport, to go through the customs, customs inspector, to register, to fill in, a declaration, to declare, necessary formalities, duty-free, prohibited, luggage inspection, duty-free quota list, to sign a declaration, to be cleared by the customs, smuggled goods, for my own use.

г) Прочитайте, перекладіть та перекажіть жартівливе оповідання від третьої особи:

One man was going to France on a business trip. He went to the booking-office to book a seat for the train to Paris. There were trains daily and the man booked a seat for the morning train.

The next morning the man arrived at the station and got into a train. Soon the train started off. It ran to the schedule and some hours later stopped at a French border station. The man together with the other passengers, who were going abroad, went out as he had to register his ticket and passport. Then he filled in a declaration and gave it to the customs official. Some minutes later the customs official allowed the passengers to take their seats in the train and said that he would inspect their luggage. The man went into his compartment, opened his suit-cases, took many boxes of cigarettes out of them and wanted to put all of them into his pockets. But there were too many boxes. When all his pockets were full of cigarette boxes, he turned to another passenger, who was sitting at the window in the same compartment.

- "Will you please take some of these boxes and put them into your pockets?" he asked.
- "Why don't you leave them in your suit-cases?"
- "Because I don't want to pay duty on them."
- "All right," said the passenger at the window, "give them to me. But I must tell you that I shall not return them to you."
- "Why?"
- "Because I am French custom official"

1. How should the dual-channel system be operated?
2. How should each channel be marked?
3. Why must passengers be well informed to choose between the channels?
4. Where can passengers get information about the functioning of the dual-channel system?
5. Why should the channels be located beyond the baggage delivery area?
6. Why is it important that the distance between the baggage delivery area and the entrance to the channels should be sufficient?
7. Shall passengers who have selected the green channel be subject to any other customs formalities?
8. What formalities should passengers accomplish in the red channel?
9. Is the dual-channel system compatible with the application of other customs controls?

XV. Доповніть речення словами поданими у таблиці:

to control	has increased	the use	signposts	the interests
deal	to exchange	function	marks	move

1. The red or green system enables customs authorities _____ passengers.
2. The number of passengers at international airports ____ recently.
3. _____ of the dual-channel system shall improve the flow of passenger traffic.
4. There must be clear _____ on the route to the channels.
5. It is in _____ of customs authorities that passengers must be well informed about the new system.
6. Customs authorities have to spend a good _____ of money to introduce the new system.
7. Customs services of different countries met _____ their experiences.
8. The dual-channel system can _____ without any increase in the number of customs staff.
9. It's difficult to value goods if they have no trade _____.
10. A simplified customs control is another _____ towards improving the flow of passenger traffic.

XVI. Прочитайте та перекладіть речення; зробіть аналіз підкреслених дієслівних форм:

1. Such goods are subject to import prohibitions or restrictions.
2. The luggage delivery area is located before the entrance to the red or green channels.
3. The dual-channel system simplifies the work of customs officers at the international airports especially where the passenger flow is constantly increasing.
4. Passengers, even if they have selected the green channel, can be subject to a spot check.
5. Some suitcases were chosen for drug inspection.

6. Information about the new system should be available at tourist and airline agencies, airports and other interested bodies.
7. The luggage of passengers coming from drug production areas is
8. Especially thoroughly checked.

XVII. Складіть речення підбравши відповідне закінчення.

1. The main task of the Ukrainian Customs is....
 2. The customs tariff in practice, is not an economic and trade
 3. Customs services will be expected to meet the increased enforcement problems....
 4. Tariff books and procedure manuals are
 5. Many customs administration today are faced with
 6. Customs administration play a leading role in
 7. The main purpose of taxation is
 8. All goods may be exported from the country....
 9. Passengers can use the green channel...
 10. Passengers going through the green channel shall not be subject to any customs formalities ...
 11. The dual-channel system saves time and effort...
 12. Passengers should know the description and quality of goods they have with them when using the green channel...
-
- a) by better organization, modernization and improved techniques including computerization and new technology.
 - b) to finance government expenditure.
 - c) protecting society from drugs.
 - d) the protection of the economic interests of the country.
 - e) unless their export is expressly restricted or prohibited.
 - f) regulator any longer.
 - g) becoming significantly more detailed.
 - h) an increase in the volume and speed of international trade.
 - i) unless the circumstances require full control of all passengers and their baggage.
 - j) unless they have something to declare.
 - k) so that they can be sure in making their choice.
 - l) unless they are the subject of a spot check.

XVIII. Перекладіть речення англійською мовою:

1. Я не знаю, що можна перевозити через кордон без обмежень.
2. При перетині кордону Ви зобов'язані повідомити про всю іноземну валюту, яка у вас є в наявності. Її можна обміняти на українську національну валюту в обмінному пункті при митниці.
3. Ось ліцензія Міністерства Торгівлі на вивезення цього устаткування. Мито було оплачене мною заздалегідь.

4. Я не знав, що на ці товари поширюються митні обмеження. В мене немає з собою грошей для оплати мита. Залишіть їх у себе і видайте мені розписку, будь ласка.
5. Я Вас попрошу оглянути мій багаж якнайшвидше. Мій літак відлітає через дві години.
6. На всі ці речі поширюються митні обмеження. Ви змушені будете подати нам детальні дані про їх кількість, вагу і ціну, заповнивши бланк.
7. Ці предмети підлягають миту в розмірі 70% від їх вартості.
8. Ми не знали, які речі обкладаються митом і вирішили запитати про це у працівника митниці.
9. Митна декларація заповнюється кожною особою, яка досягла 16- річного віку.
10. Митна декларація зберігається на весь період тимчасового в'їзду або виїзду і пред'являється митним органам під час повернення громадянина.
11. При мені і в моєму багажі є товари, які підлягають обов'язковому декларуванню і переміщенню яких через кордон здійснюється за дозвільними документами відповідних компетентних органів.
12. У разі переміщення через митний кордон громадяни оголошують суму національної валюти та іншої валюти готівкою або кількість виробів з дорогоцінних металів.
13. Відомо, що повідомлення у декларації недостовірних відомостей тягне за собою відповідальність згідно із чинним законодавством.
14. Товари, та інші предмети зберігаються на митному складі під митним контролем.

XIX. Перекладіть англійською мовою.

а) Митна територія. Територія України, в тому числі території штучних островів, установок та споруд, що створюються в економічній (морській) зоні України, над якими Україна має виключну юрисдикцію щодо митної справи, становить єдину митну територію.

б) Митний кордон. Межі митної території України є митним кордоном України. Митний кордон України співпадає з державним кордоном України, за винятком меж спеціальних митних зон. Межі території спеціальних митних зон є складовою частиною митного кордону України.

Розташування митниць. Митниці розташовуються:

- на митному кордоні України, що співпадає з державним кордоном України.
- у пунктах пропуску на державному кордоні України, через які здійснюється залізничне, автомобільне, морське, річкове, повітряне та інше сполучення, а також в інших районах митної території України;
- в пунктах, розміщених на митному кордоні України там, де він співпадає з межами спеціальних митних зон.

Митниця України діє в межах регіону, який визначається, Державним митним комітетом України.

с) Зони митного контролю. У пунктах пропуску через державний кордон України митниці за погодженням з прикордонними військами встановлюють

зони митного контролю. У пунктах на митному кордоні України, що є межами спеціальних митних зон, митниця самостійно визначає території зон митного контролю.

На територіях та в приміщеннях підприємств, що зберігають товари та інші предмети під митним контролем, митниця визначає території зон митного контролю за умови виконання підприємствами вимог, що забезпечують здійснення митного контролю в повному обсязі. Переміщення товарів та інших предметів на територію зони митного контролю чи за межі такої території контролюється митницею.

d) Мета митного контролю. Товари та інші предмети переміщуються через митний кордон України під митним контролем. Митний контроль здійснюється з метою забезпечення дотримання державними органами, підприємствами та іншими службовими особами, а також громадянами порядку переміщення через митний кордон України товарів та інших предметів.

e) Форми митного контролю. Митний контроль здійснюється службовими особами митниці шляхом перевірки документів, необхідних для такого контролю, митного огляду (огляду транспортних засобів, товарів та інших предметів, особистого огляду), переогляду, обліку предметів, які переміщуються через митний кордон України, а також в інших формах, що не суперечать законам України.

f) Обов'язки декларанта. Декларант зобов'язаний:

- пред'явити митниці товари та інші предмети, що переміщуються через митний кордон України;
- подати митниці документи, що містять дані, необхідні для здійснення митного контролю та митного оформлення;
- сплатити мито та митні збори, якщо товари та інші предмети підлягають митному обкладанню
- (Митний кодекс України: статті 3, 4, 12, 21, 22, 23, 48)

XX. Прочитайте та перекладіть письмово:

1. Customs is a place where government officers examine goods for import or export or inspect luggage carried by passengers.
2. Goods that can be imported, usually in limited quantities, without customs duties are called duty-free.
3. Excise duty is a tax on certain goods and services sold within a country, such as alcohol and tobacco.
4. To take goods secretly and illegally in or out of a country without paying customs duty is very dangerous and is called smuggling.
5. When going abroad everybody must observe customs regulations.
6. Licence is an official document showing that official permission has been given to own, do or use something.

XIX. Заповніть пропуски в тексті поданими словами:

airports	Balance of trade	collect	country	Customs
duties goods	Excise government	export licences imported	figures, representatives	forbidden tax

CUSTOMS

Basically, the ... , or Customs and Excise to give them their full title, are ... of a country's There're a ... department really. They are found at ports and ..., the places where people bring goods into the Now, they have four functions. The first is to calculate and ... the duty on ... goods which are dutiable. You don't have to pay ... on all The second function is to issue import and for restricted goods. Three: to prevent trade in ... goods. That is to stop people trading in certain drugs, wildlife, that sort of thing. The fourth function is to collect import and export... . They use these ... to calculate the country's

DUTIES OF A CUSTOMS OFFICER

I. VOCABULARY

to hide	переховувати
to warn	попереджувати
item	кожний окремий предмет
to be liable to duty	що підлягає обкладанню митом
passenger inspection activities	митний огляд пасажирів
expeditious	швидкий
accounts	рахунки

I. a) Прочитайте та перекладіть текст:

The work of Customs officers is very important and many-sided. They deal with passengers, cargoes, transport. The passengers going through customs have to fill in a customs declaration form. They have to declare certain items they are bringing into the country. They also have to open their luggage for inspection. Customs inspectors are trained to recognize the passengers who are carrying things into a country illegally to prevent smuggling. The inspectors know all about hiding smuggled items in bandages, hair, books, toys, etc.

Customs officers also help travellers to fill in their declaration forms. They warn them to write "no" instead of dashes, sign the declaration and put the date. Travellers are told to declare items they are bringing with them. Usually articles for personal use and wear and also used items and gifts are not liable to duty anywhere. The passengers carrying weapons must have a permit. Occasionally a Customs officer may take some of traveller's things for a more detailed inspection but usually he returns them soon.

Passenger inspection activities have always been an integral part of the total Customs program. The public has a right to demand expeditious Customs processing and Customs officers continually seek ways to improve efficiency in this area. As with merchandise processing, modern computer technology and communications are being used extensively to facilitate the processing of the ever - increasing numbers of travellers entering different countries.

Besides working with passengers, checking imports and exports there are many other types of work done by Customs men. They control payments of various duties, see that appropriate licences are held, inspect the books and accounts and see that the right amount of tax is paid.

The bonded warehouses where goods on which duty has not been paid are stored, have to be controlled by Customs officers as well.

According to Customs regulations one of the duties of a Customs officer is to prevent drug smuggling. Drug smuggling is a very serious problem nowadays. Drug traffickers use any and every means of transport to smuggle drugs from source area to their market destination.

As the leading drug interdiction agency, Customs has been mandated to perform investigative and tactical enforcement functions which include interdiction and seizure of the illicit drugs smuggled into a country, the arrest of those violators

responsible, and the seizure of the conveyances used in the smuggling attempt. To accomplish this mission, Customs relies heavily on its Customs officers. There are many effective ways of detecting cases of drug smuggling but the best tool for drug law enforcement is a well-trained and experienced Customs officer. The majority of the drugs seized resulted from the work of such officers.

b) дайте відповіді на питання після текстів:

QUESTIONS:

1. What do Customs officers deal with?
2. What documents must passengers fill in?
3. How must Customs officials be trained?
4. How do Customs officers help travellers?
5. What is an integral part of the total Customs program?
6. What equipment is used to facilitate the processing of the ever-increasing numbers of travellers entering different countries?
7. Customs officers work only with passengers, cargoes, check imports and exports, don't they?
8. What warehouses are called bonded warehouses?
9. Why is drug smuggling a very serious problem nowadays?
10. Do Customs officers seize the illicit drugs smuggled into a country?

II. Опишіть детально ситуацію або складіть діалог, використовуючи таку тематику:

1. The work of Customs officers is very important and many-sided.
2. A Customs officer should have a special training to carry his work efficiently.

TAXATION

I. Прочитайте, випишіть невідомі Вам слова та зробіть письмовий переклад текстів:

Taxation is a system of raising money to finance government services and activities. Governments at all levels - local, provincial, and national – require people and business to pay taxes. Governments use the tax revenues to pay the cost of police and fire protection, health programmes, schools, roads, national defence, and many other public services. Direct taxes are levied (charged) on the incomes or wealth of individuals or companies.

Taxes are as old as government. The general level of taxes has varied over the years, depending on the role of the government. In modern times, many governments - especially in advanced industrial countries - have rapidly expanded their roles and taken on new responsibilities. As a result, their need for tax revenue has increased.

Over the years, people have frequently protested against tax increases. In these situations, taxpayers have favoured keeping services at current levels or reducing them. Voters have defeated many proposals for tax increases by provincial and local governments.

Text 2: KINDS OF TAXES

Governments levy many kinds of taxes. The most important kinds include property taxes, income taxes on transaction.

Property taxes are levied on the value of such property as houses, shops, factories, farms, and business equipment. The property tax first became important in ancient times. Today, it ranks as the chief source of income for many local governments. Property taxes are known as rates in some countries. They are called direct taxes because they are levied directly on the people expected to pay them.

Income taxes are levied on income from such sources as wages and salaries, dividends, interest, rent, and earnings of companies. There are two main types of income taxes - individual income taxes and corporate income taxes. Individual income taxes, also called personal income taxes, are applied to the income of individuals and families. Corporate income taxes are levied on earnings of companies or corporations. Income taxes may also be levied on the earnings of estates and trusts. They generally are considered to be direct taxes. The corporate income tax also may be described as shifted tax. This is because companies shift the cost of the tax to their customers by raising prices. Most nations in the world levy income taxes. Many people have income tax deducted automatically from their earnings by employers, who then pay it to the tax office.

Capital gains tax is a tax, separate from income tax, levied on profits received from the sale or exchange of real property, shares, or other assets. If losses are made on some sales, they can be subtracted from overall profits to work out the amount liable to capital gains tax. Some countries treat capital gains as ordinary income, and charge income tax on them.

Taxes on transactions are levied on sales of goods and services and on privileges. There are three main types of such taxes - general sales taxes, excise taxes, and tariffs.

General sales taxes apply one rate to the sales of many different items. Australia, Canada, and the United States of America impose sales taxes. The value-added tax is a general sales tax levied in France, Great Britain, and other European countries. It is applied to the increase in value of a product at each stage in its manufacture and distribution.

Excise taxes are levied on the sales of specific products and on privileges. They include taxes on the sales of such items as petrol, tobacco, and alcoholic beverages. Other excise taxes are the licence tax, the franchise tax, and the severance tax. The licence tax is levied on the right to participate in an activity such as selling alcoholic beverages, Using a motor vehicle, getting married, or going hunting or fishing. Franchise tax is a payment for the right to carry on a certain kind of business, such as operating a bus service or a public utility. Severance tax is levied on processing of natural resources, such as timber, natural gas, or petroleum.

Tariffs are taxes on imported goods. Countries can use tariffs to protect their own industries from foreign competition. Tariffs provide such protection by raising the price of imported goods, thus making these goods more expensive than domestic products. Many countries still impose high tariffs on certain categories of imports, such as textiles. Their aim is less to raise revenue for the government than to protect domestic industries from foreign competition.

Text 3: TARIFF

Burdet tax adjustments is the remission of indirect taxes on exported goods, including sales taxes and value added taxes, designed to ensure that national tax systems do not impede exports, and the imposition of domestic taxes on imported goods, to ensure that they do not receive preferential treatment, as compared with domestically produced goods. Frontier adjustments on exports are permitted for indirect taxes under Articles of GATT, but not for direct taxes (such as income taxes assessed on producing firms). For example, the U.S. government makes little use of border tax adjustments, since it relies more heavily on income (or direct) taxes than do most other governments, and since most goods exported from the United States are not subject to indirect taxes.

Tariff is a tax placed on the goods that one nation imports from another. Tariff is a duty or tax levied upon goods transported from one customs area to another either for protective or revenue purposes. Tariffs raise the prices of imported goods, thus making them generally less competitive within the market of the importing country unless the importing country does not produce the items so tariffed. After seven "Rounds" of GATT trade negotiations that focused heavily on tariff reductions, tariffs are less important measures of protection than they used to be. The term "tariff" often refers to a comprehensive list or "schedule" of merchandise with the rate of duty to be paid to the government for importing products listed, w'hereas the term "duty" applies only to the rate applicable to an individual tariff item. Many nations use tariffs to protect their industries from foreign competition. Tariffs provide protection by acting to raise the price of imported goods. Thus, tariffs encourage domestic firms to increase their production, and consumers are forced to pay higher prices for the protected goods. Tariffs on export are sometimes used in some

countries to raise revenue. A nation may also use tariffs to influence, or protest against political or economic policies of other countries.

Nations set their tariff rates in various ways. They may have commercial treaties that include a most-favoured-nation (MFN) clause. Under an MFN clause, each nation's lowest regular tariff rates apply to all countries that signed the treaty. Preferential tariffs, which are lower than MFN tariffs, may be applied to favour imports from less developed countries. Nations that form a customs union eliminate tariffs on trade among themselves.

These nations also have a common set of tariffs that cover their trade with nonmember countries. A common market has the same tariff policies as a customs union but provides for greater economic cooperation among its members. Nations that form a free trade area have no tariffs among themselves, but each member may set its own tariffs on goods produced by nonmembers.

Text 4: MAIN KINDS OF TARIFFS

Tariffs may be classified according to their purpose. Tariffs levied to restrict imports are called protective tariffs. Those levied to increase government revenue are known as revenue tariffs. Many governments used revenue tariffs in the past. But today these tariffs are seldom used, because income taxes and sales taxes have become the main sources of government revenue. Protective tariffs are used more often. However, protective tariffs have also been reduced substantially in many countries since World War II ended in 1945.

Tariffs also may be classified according to the way in which they are levied. Specific tariffs are calculated according to a product's weight or volume. For example, a government may levy a specific tariff on a product at a rate of 10 cents per kilogram or 25 cents per litre. More specific tariffs are levied against such raw materials as iron ore and rubber and such food products as sugar, wheat, and wine. Ad valorem tariffs are levied as a percentage of the value of a product. For example, a rate of 5 per cent may apply to imports of such manufactured products as cars.

Text 5: DOUBLE-COLUMN TARIFF

Double-column tariff is a tariff schedule listing two duty rates for some or all commodities. Under such arrangements, imports may be taxed at a higher or lower rate, depending upon the importing country's trade and other relationships with the exporting country. Some British Commonwealth countries maintain a double-column tariff that provides preferential tariff treatment to other members of the Commonwealth. The United States and other countries also have lower tariffs for countries to which they grant most-favored-nation treatment.

Text 6: COMMON EXTERNAL TARIFF

Common external tariff (CET) is a tariff rate uniformly applied by a common market or customs union, such as the European Community, to imports from countries outside the union. For example, the European Common Market is based on the principle of a free internal trade area with a common external tariff applied to products imported from non-member countries. "Free trade areas" do not necessarily

have common external tariffs and free trade agreements seldom have common external tariffs.

Text 7: GENERAL AGREEMENT ON TARIFFS AND TRADE

General agreement on tariffs and trade (GATT) is a multilateral trade agreement among autonomous economic entities (not necessarily countries) aimed at expanding international trade as a means of raising world welfare. The GATT was signed in 1947, as an interim agreement. It has been recognized worldwide as the key international institution concerned with multinational trade negotiations since it became clear that the U.S. Senate would not ratify the Havana Charter of 1948, which would have created an International Trade Organization (ITO) as a Specialized Agency of the United Nations System, similar to the International Monetary Fund and the World Bank. The Interim Commission of the ITO, which was established to facilitate the creation of the ITO, subsequently became the GATT Secretariat. Provisions of the General Agreement are applied reciprocally among its Contracting Parties to reduce uncertainty in connection with commercial transactions across national borders. The cornerstone of the GATT has been traditionally the most-favored-nation clause, but in the 1970s and 1980s regional and other trade preference systems became pervasive, weakening the role of GATT in ensuring equal market access among GATT members. The designation "GATT" also refers to the organization headquartered at Geneva through which the Contracting Parties consult on a day- to-day basis regarding the application of GATT provisions. The organization also provides a framework for negotiations - called Rounds - within which Contracting Parties negotiate to lower tariffs and other barriers to trade and a consultative mechanism that may be invoked by governments seeking to protect their trade interests. With the Tokyo and Uruguay Rounds, the focus of trade liberalization shifted from lowering tariffs to the elimination of non-tariff barriers to trade. Currently, there are 103 GATT Contracting Parties (CPs), accounting for approximately 85 percent of world trade, and some 30 additional countries and dependencies apply GATT provisions on a "de facto" basis and may someday assume full status as Contracting Parties. A number of other countries and customs territories are also seeking membership, including China, Mongolia,

Taiwan, Bulgaria, Panama, Paraguay and Honduras. The GATT is the principal point of reference for the conduct of U.S. trade policy. U.S. association with the GATT is implemented through or by an executive order, and is not a treaty obligation. U.S. observance of GATT provisions depends on congressional approval of implementing legislation as well as the policy orientation of the president

Text 8: CUSTOMS AND ADMINISTRATIVE ENTRY PROCEDURES

Clearance formalities at national ports of entry may be considered non-tariff barriers if they result in undue procedural delays that raise import costs. Such formalities may include licensing procedures, health and sanitary controls designed to protect consumers, certificates indicating the country of origin, and consular invoices confirming that the shipment is what it appears to be.

Text 9: CUSTOMS CLASSIFICATION

Customs classification is a the particular category in a tariff nomenclature in which a product is classified for tariff purposes, or the procedure for determining the appropriate tariff category' in a country's nomenclature system used for the classification, coding and description of internationally traded goods. Most major trading nations classify imported goods in conformity with the Harmonized Commodity Description and Coding System, also called the Harmonized System. The United States adopted the Harmonized System on January 1, 1989.

Text 10: CUSTOMS HARMONIZATION

international efforts to increase the uniformity of customs nomenclatures and procedures in cooperating countries are known as customs harmonization. Discussions and action to further these efforts are normally coordinated by the Customs Cooperation Council (CCC), an international organization with its secretariat headquartered in Brussels, Belgium. The Harmonized System, a uniform system of tariff classification adopted by most major trading countries in recent years, was one such effort, begun in 1970. The CCC is also involved in developing international standards for the exchange of trade data, determining international rules of origin, and related international customs technical questions.

Text 11: HARMONIZATION

Harmonization is the process of making procedures or measures applied by different countries - especially those affecting international trade - more compatible, as by effecting simultaneous tariff cuts applied by different countries so as to make their tariff structures more uniform. Most proposals for "harmonizing" tariffs envisage relatively large cuts in high tariffs and smaller cuts in lower tariffs as contrasted with the "linear reduction" formula used in the Kennedy Round, which called for identical percentage cuts for all applicable tariffs. Tokyo Round tariff cuts increased tariff harmonization among the developed countries.

Text 12. CUSTOMS VALUATION CODE

Customs valuation code is a code of conduct negotiated during the Tokyo Round to establish a uniform, fair and predictable international system for the valuation of goods for customs purposes, and to preclude the use of arbitrary national valuation systems as non-tariff barriers to trade. Also known as the GATT Valuation Code. The code establishes the "transaction value" - or the price actually paid or payable for imported goods plus certain permitted additional costs - as the primary method of valuation by customs officials and specifies a hierarchy of other methods to be employed when the transaction value cannot be used. The code also contains technical provisions intended to ensure equitable currency conversion, rapid clearance of goods when there are delays in determining the value of imported goods, domestic appeal rights, and publication of laws and regulations affecting customs valuation.

- II. а) Прочитайте та перекладіть текст
б) поставте запитання;
в) підготуйте Ваш варіант заголовку до тексту
г) складіть план переказу тексту, текст перекажіть.

TEXT

Mr. Smith arrives at the border by train. A porter enters his compartment and removes the luggage from the rack.

“Is this all your luggage?”

“Yes, that’s all I have here. But I have a trunk in the luggage-van.”

“That’s all right. It will be taken to the customs-house.”

The porter finds Mr. Smith’s wardrobe trunk in the customs-house and puts his two suit-cases down next to it. A customs inspector comes up to Mr. Smith.

“Have you anything to declare?”

“I’m sorry, but I don’t know what I am allowed.”

“Here is the Prohibited Articles List and the Duty-free Quota List. Will you go through them carefully, please? I’ll attend to you in some five minutes.” In five minutes’ time the inspector comes up to Mr. Smith again.

“Well, have you anything to declare?”

“Nothing listed here anyhow. I have some tobacco for personal use.”

“There’s a 100 per cent duty on tobacco over 300 grams. I’ll trouble you to put it on the scales here.”

Mr. Smith gets out a tin of tobacco which tips the scales at 250 grams.

“You haven’t exceeded the quota, so that is duty-free. Would you mind opening the trunk?”

“Of course not. Here you are.”

CASTOMS CLEARANCE. CUSTOMS REGULATIONS AND PROCEDURE

I.VOCABULARY

clear	виконати митне очищення
clearance	очищення, врегулювання претензій
customs clearance of property	очищати майно від митного збору
documents on customs clearance	документи для митного очищення
take measures on customs clearance	вживати заходи щодо митного очищення
carry out customs clearance	проводити митне очищення
customs clearance	митне очищення
clearance for home use	випуск товарів для внутрішнього споживання (довільного обігу)
obtain the clearance of goods	провести митне очищення
weigh luggage	зважити багаж
duty-free importation	безмитний ввіз
permission for duty-free importation	дозвіл на безмитний ввіз
obtaining permission for duty-free importation	одержання дозволу на безмитний ввіз
give assistance in obtaining permission for duty-free importation	надавати допомогу в одержанні дозволу на безмитний ввіз
reimbursement of customs duty	погашення митного збору
certificate	свідоцтво, сертифікат
customs certificate	митне свідоцтво
health certificate	медичне свідоцтво
certificate of origin	“сертифікат походження”
vaccination	вакцинація
certificate of vaccination, vaccination certificate	свідоцтво про вакцинацію
certificate of rabies vaccination	довідка про щеплення від сказу
articles, items, belongings, things	речі
personal items	особисті речі
things liable to duty	речі, які обкладаються митом
things to be declared	речі, обмежені для ввозу та вивозу за кордон
levy of customs duty, collection of customs duty	стягнення митного збору
declaration	декларація

taxation order	податковий режим
abide by the tax order	дотримуватися податкового режиму
duty(-ies)	мито
be duty-free	не підлягати обкладанню митними зборами
withhold duties out of the sums to be paid to contractor	стягувати мито із сум, що виплачуються підряднику
regulations, rules	правила
customs regulations	митні правила
within custom regulations	в межах митних правил
observe customs regulations	виконувати митні правила
break customs regulations	порушувати митні правила
protectionism	протекціонізм
customs union	митний союз
customs officer	митник
the Customs, customs office	митне управління
customs notice	митне повідомлення
customs treatment	митний режим
customs papers	митні документи
customs code	митний кодекс
customs policy	митна політика
breach of customs regulations / customs offences	митні правопорушення
subject to a customs examination	підлягати митному огляду
customs warrant	ордер на випуск вантажу з митниці
customs agreement	митна угода
customs-privileged facilities	сприятливі митні умови
customs valuation	митна оцінка
insurance valuation	страхова оцінка
declared value	оголошена цінність
restriction	обмеження
fraud	шахрайство, порушення
illegal	незаконний
corruption	корупція
seizure	конфіскація
prohibit	забороняти
prohibited goods	заборонені товари

goods of domestic origin	товари місцевого виробництва
export the goods	вивозити товари
import the goods	ввозити товари
transport the goods	перевозити товари
warehousing / storage	збереження на складі, складування
storage facilities	складські споруди
licensed	ліцензований
temporary admission	режим тимчасового ввозу (товару)
embargo	ембарго
embargoing	накладання ембарго
sanctions	санкції
dumping	демпінг
free imports	безмитні товари
free trader	фрітрейдер
entrepot (фр.)	торгівельний центр
royalty on trade	переваги в торгівлі
free trade	безмитна торгівля
free (foreign) trade zone (FTZ) / commercial free zone	вільна торговельна зона
frontier zone	прикордонна зона

II. USE OF CLICHES

Have you got permission for duty-free importation of the equipment?

Ви маєте дозвіл на безмитний ввіз обладнання?

We ask you to assist us in obtaining permission for duty-free importation.

Ми просимо Вас допомогти нам в одержанні дозволу на безмитний ввіз.

Do you have anything to declare?

Ви маєте речі, обмежені для ввозу і вивозу за кордон?

We hope you will exempt us from taxes.

Ми сподіваємося, що Ви звільните нас від податків.

Have you taken measures in respect of customs clearance?

Ви вжили заходів щодо митного очищення?

We have prepared the necessary documents.

Ми підготували необхідні документи.

This equipment is tax-exempt.

Це обладнання не підлягає обкладанню митними зборами.

All the passengers must go through the customs (examination).

Всі пасажери повинні пройти митний контроль.

III. Ознайомтесь з тлумаченням термінів та перекладіть їх.

Tax, payment of money legally demanded by a government authority to meet public expenses.

Clearance (1) the formalities necessary to satisfy the customs officers before they will allow goods to be cleared (removed) from customs for dispatch or delivery elsewhere. The work is usually done by a clearing agent for goods and by a shipping agent for goods being exported; (2) a customs document given only after examining the records carried by the ship concerning cargo, crew, their state, etc., and payment of port dues.

Dumping the practice of a producer or supplier, usually a monopolist, who sells a product at a lower price in a foreign country than in the home market. If the higher home price subsidizes the export price, he enjoys an unfair advantage over producers in the foreign country and other exporters. Some countries practice or encourage dumping for the special purpose of getting a supply of certain foreign currencies.

Bill of sight document given to customs by an importer who cannot give a detailed description of the goods until they have been unloaded and inspected. When the missing information is provided by the importer, this, is known as perfecting the sight.

Bonded warehouse a building in which dutiable goods may be stored under the control of customs and excise officers until the duty has been paid. Many importers and producers use such warehouses in order not to have to pay the duty until the goods are required for production or are about to be sold. Bonded warehouses may be privately-run concerns, the owners of which have given a bond to the government promising to carry out their obligations correctly, or they may be publicly owned, in which case they are called government-bonded or customs warehouses

Export licence a document obtained from the government giving permission to export certain goods. In some countries export licences are needed for very few goods, such as certain works of art and antiques (things of historical interest), and certain arms and military stores.

Import duty a tax on goods coming into a country, for the purpose of raising money, or protecting industry against foreign competition, or reducing imports to help to correct an unfavourable balance of payments

Import quota a stated quantity fixed by the government as the total amount of a commodity that may be imported into the country in a certain period. Importers of a commodity to which an import quota applies must first obtain an import licence. Import quotas are used by governments to limit the amount of foreign exchange leaving the country, or to protect a home industry, or as a means of bargaining with a foreign country.

IV. Перекладіть речення на українську мову:

1. Twenty-four hours a day protection is provided for the property under customs security control.
2. Goods subject to quota may be converted in the zone into products which are not subject to quota.

3. Because there is no time limit goods can be stored in the zone until market conditions become most favorable for their sale.
4. When goods are manufactured in the zone, duty is applied only to the finished product.
5. Goods may be displayed, auctioned or sold in the zone without obligation to pay duty or excise tax.
6. Your merchandise may be sampled and tested for quality before payment of duties.
7. Goods which are found to have impurities or excessive waste or which are otherwise sub-standard may be repaired or discarded before assessment of duty.
8. If shrinkage, evaporation, seepage or other weight losses occur during storage, duty is applied only on the most recent weight of your material.
9. When you withdraw goods worth under \$250 , you may pay duty to a customs collector at the zone without additional requirements.
10. Before we could clear the goods through customs we had to show the certificate of origin.

V. Прочитайте та перекладіть текст:

CUSTOMS CLEARANCE

Clearance are the formalities, necessary to satisfy the customs officers before they will allow, goods to be cleared from customs for dispatch or delivery elsewhere. The work is usually done by a clearing agent for imported goods and by a shipping agent for goods being exported. Clearance is also a customs document given to the master of a ship, allowing him either to unload or to leave the port. Clearance is given only after examining the records carried by the ship concerning her cargo, her crew, their state of health and payment of port dues.. Goods which are imported outright for use or consumption within the Customs territory must be declared for home use. They may be declared for home use either directly on importation or after another customs procedure such as warehousing, temporary admission or customs transit. The main obligations to be fulfilled by the declarant to obtain the clearance of goods for home use are the lodgement of a goods declaration with supporting documents (import licence, certificates of origin, etc.) and the payment of any import duties and taxes chargeable. Under certain conditions the payment of import duties and taxes may be deferred. Where appropriate, security may be required by Customs to guarantee payment of the import duties and taxes.

The measures taken by the Customs in connection with clearance are: checking of the goods declaration and accompanying documents, examination of the goods, assessment and collection of import duties and taxes and release of the goods. Depending upon national administrative practice, these operations may be carried out in a different order from that shown above. Customs may also be responsible for obtaining the data required for trade statistics and for the enforcement of other statutory or regulatory provisions relating to the control of imported goods. Other competent authorities may also carry out certain controls (veterinary, health, phytopathological, etc.) on goods declared for home use.

National legislation shall specify the conditions to be fulfilled and the customs formalities to be accomplished for the clearance of goods for home use. National legislation may include prohibitions and restrictions in respect of the importation of certain categories of goods. The customs authorities shall designate the customs offices at which goods may be cleared for home use. In determining the competence of these offices and their hours of business, the factor to be taken into account shall include the particular requirements of trade and industry.

The competence of certain customs offices may be restricted in terms of the mode of transport used or to specified categories of goods or to goods consigned to a specified region (e.g. the frontier zone or an industrial zone). The customs authorities may require that certain categories of goods (e.g. diamonds, antiques, works of art) be cleared for home use at customs offices designated for that purpose. Where corresponding customs offices are located on a common frontier, the customs authorities of the two countries concerned shall, as far as possible, correlate the business hours and the competence of those offices.

VI. Дайте відповіді на запитання до тексту “Customs Clearance”

1. What is “clearance”?
2. Who does the work of clearance?
3. When are the clearance documents given?
4. What are the obligations to be fulfilled by the declarant to obtain the clearance of goods?
5. What documents should the lodgement of a goods declaration be supported by?
6. Under what conditions may the payment of import duties and taxes be deferred?
7. What may be required by customs authorities to guarantee the payment of import duties and taxes?
8. What measures are taken by customs in connection with clearance?
9. What restrictions and prohibitions may national legislation include in respect of the importation of goods?
10. What requirements are taken into account by the customs authorities to designate the customs offices at which goods may be cleared?
11. How may the competence of certain customs offices be restricted?
12. Where can certain categories of goods such as works of art, antiques, diamonds, etc., be released (cleared) for home use?

VII. Заповніть пропуски в реченнях прийменниками; утворені речення запишіть і перекладіть:

of	into	for
at	in	by
	with	

1. ... order to obtain the clearance of goods the declarant is to present a goods declaration ... supporting documents.

2. Under certain conditions the payment ... import duties and taxes may be deferred.
3. Among measures taken ... Customs in connection ... clearance are: assessment of import duties and taxes and release of the goods.
4. Certain data is required ... the enforcement of statutory or regulatory provisions.
5. The customs authorities determine the competence of the customs offices ... which goods may be cleared ... home use.
6. The particular requirements ... trade and industry should also be taken ... account to determine the competence of these offices.
7. The declarant should present the certificates of origin in order to obtain the release ... the goods.
8. The lodgement ... a goods 'declaration is the essential requirement to be fulfilled to get the clearance.

VIII. Повторіть правило "Типи питальних речень". Поставте запитання до таких речень; питальні речення запишіть.

1. Goods are declared for home use directly on importation.
2. Under certain conditions the payment of import duties and taxes are deferred.
3. Sometimes security is required to guarantee payment of the import duties and taxes.
4. Customs operations are carried out in a different order.
5. Customs are responsible for obtaining the data required for trade statistics.
6. Other competent authorities also carry out certain controls on goods declared for home use.
7. National legislation includes prohibitions and restrictions in respect of the importation of certain categories of goods.
8. The competence of certain customs offices is restricted in terms of the mode of transport.
9. The customs authorities require that certain categories of goods be cleared for home use at customs offices designated for that purpose.
10. Some customs offices are located on common frontiers.

IX. Заповніть пропуски в реченнях відповідними за змістом інфінітивними формами дієслова; завдання виконайте письмово:

Example: The main obligations to be fulfilled are the lodgement of a goods declaration with supporting documents.

- | | |
|-----------------------------|-----------------------|
| a) to guarantee | f) to be imported |
| b) to be taken into account | g) to carry out |
| c) to be cleared | h) to be fulfilled |
| d) to obtain | i) to limit |
| e) to be taken | j) to be accomplished |
| k) to clear | |

1. National legislation shall specify the conditions ____ and the customs formalities _____ for the clearance of goods for home use.

2. The factors _____ shall include the particular requirements of trade and industry.
3. Goods _____ for use or consumption must be declared for home use.
4. The customs authorities shall designate the customs offices _____ goods for home use.
5. There are certain categories of goods _____ at customs offices designated for that purpose.
6. Security _____ payment of the import duties and taxes may be required by the customs.
7. The main measures in connection with clearance are the following.
8. National legislation may include restrictions _____ the importation of certain goods.
9. There are other competent authorities _____ certain controls on goods declared for home use.
10. It is the customs responsibility _____ the data required for trade statistics.

X. Прочитайте та перекладіть текст:

CUSTOMS PROCEDURES

Customs procedures enable countries to provide customs facilities to neutralize the cost-raising effects of tariffs and other controls on export industries which require imported production inputs. Here is a brief description of the customs procedures.

Outright exportation is the customs procedure applicable to goods which, being in free circulation (goods which may be disposed of without customs restriction), leave the customs territory and are intended to remain permanently outside it, excluding goods exported or with repayment of import duties and taxes.

Customs warehousing is the customs procedure under which imported goods are stored under customs control in a designated place (a customs warehouse) without payment of import duties and taxes.

Drawback is the customs procedure which provides, when goods are exported, 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 used up in their production.

Temporary admission of goods is the procedure under which certain goods can be brought into a customs territory conditionally relieved from payment of import duties and taxes; such goods must be imported for a specific purpose and must be intended for re-exportation within a specified period and without having undergone any change except normal depreciation due to the use of the goods.

Temporary admission for inward processing is the procedure under which certain goods can be brought into a customs territory conditionally relieved from payment of import duties and taxes, such goods must be intended for re-exportation within a specific period after having undergone manufacturing, procession or repair.

Duty-free replacement of goods is the procedure permitting the importation, free of import duties and taxes, of goods equivalent (i.e., identical in description, quality and technical characteristics) to those which were in free circulation and which were processed into products previously exported outright.

Temporary exportation of goods for outward processing is the procedure under which goods in free circulation (goods which may be disposed of without customs restriction) in a customs territory may be temporarily exported for manufacturing, processing or repair abroad and then re-imported with total or partial exemption from import duties and taxes.

Free zones, A free zone is a part of the territory' of a state where any goods introduced are generally regarded, insofar as import duties and taxes are concerned, as being outside the customs territory and are not subject to the usual customs control.

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 authorized processing operations.

XI. Знайдіть відповіді на такі запитання в тексті:

1. What procedure is applicable to goods which are intended to remain permanently outside the customs territory?
2. Are import duties and taxes paid for the goods stored under the customs control?
3. When is refund made in respect of the import taxes charged on the goods?
4. What are the conditions under which goods brought into a country can be relieved from payment of import duties?
5. What happens to goods that are temporarily exported?
6. What are free zones?
7. What is the difference between commercial and industrial free zones?

XII. Знайдіть тлумачення, що відповідають термінам лівої колонки:

- | | |
|--------------------|--|
| 1. Customs invoice | a) A listing of the goods on which a country's government requires customs duty to be paid on being imported into that country, together with the rate of customs duty applicable. |
| 2. Customs entry | b) A union of two or more states to form a region in which there are no import or export duties between members but goods imported into the region bear the same import duties. |
| 3. Customs tariff | c) An invoice for goods imported or exported, which is prepared especially for the customs authorities. |
| 4. Customs union | d) The record kept by the customs of goods imported into or exported from a country. |

XIII. Прочитайте та перекажіть текст:

ENTREPOT TRADE

Entrepot trade is trade that passes through a port, district, airport, etc., before being shipped on to some other country. The entrepot trade may make use of such a port because it is conveniently situated on shipping lanes and has the warehouses and customs facilities required for re-export. Besides that port is the centre of the particular trade concern and facilities are available there for sampling, testing, auctioning, breaking bulk, etc. Much entrepot trade used to pass through London, but since the decline of the London docks other European ports, such as Rotterdam, have taken its place. Singapore and Hong Kong are also centres of the entrepot trade.

XIV. Прочитайте, випишіть невідомі слова та перекладіть текст:

CUSTOMS AND EXCISE

Board of Customs and Excise is the government department responsible for:

- collection of VAT and excise duties
- collection of Customs duties and agricultural levies;
- enforcement of prohibitions and restrictions on imports and exports;
- tasks connected with foreign trade including the collection of trade statistics.

The assessment and collection of customs duties on imported goods have always been one of the main functions of Customs and Excise (Board of Customs and Excise). Customs and Excise collects and controls the other charges which may be levied at import and remitted at export, such as excise duties and VAT. VAT is an abbreviation for value-added tax. In practice VAT resembles a sale tax; each trader adds the tax to his sale invoices and accounts for the tax he collects to Customs and Excise.

Most goods may be imported into the country under the authority of an open general import licence. However, the importation of a limited range of goods originating in certain specified countries needs individual import licences issued by the Department of Trade and Industry. Certain goods which are of strategic importance or which are over 50 years old can be exported under the authority of a licence from the Department of Trade and Industry. Customs and Excise is responsible for ensuring that goods are not imported or exported contrary to these restrictions or to any prohibition or restriction imposed for the protection of public, animal or plant health, on moral and humanitarian grounds, for conservation purposes or for various other reasons. The prevention of drug smuggling in particular is one of the top priorities.

Goods imported into the country and the ships, aircraft and vehicles carrying them must be reported to the customs. The goods cannot be removed from the place of importation without customs authority. In most cases a written declaration, a customs import entry, is presented for this purpose. The entry is used to enforce special controls on certain goods and for the collection of trade statistics.

Customs and Excise has a dual responsibility to carry out any controls on exported goods and to collect all the data necessary for the compilation of a large variety of trade statistics. Information about all exports must be supplied to Customs before shipment in order to meet these requirements. Customs and Excise usually has an investigation division responsible for preventing and detecting evasions of revenue laws and for enforcing restrictions on the importation of certain goods (e. g. arms,

drugs, etc.). Their statistical office compiles overseas trade statistics from customs import and export documents.

Developments in the Customs area. Customs area is a geographic area, usually but not necessarily identical with one or several contiguous national political jurisdictions, applying a particular tariff schedule to goods entering or leaving the area. The European Community is seeking to harmonize customs rules and procedures in all its member states. It has also proposed the abolition of most customs controls over the movement of passengers and goods between member states. In addition there are plans to make customs freight procedures as efficient and effective as possible by making maximum use of data processing techniques and electronic data interchange methods. It is clear that customs operations will continue to be subject to significant change for some years to come.

XV. Користуючись інформацією з тексту дайте відповіді на такі запитання:

1. What are the main responsibilities of Customs and Excise?
2. What remains one of the top priorities for Customs and Excise?
3. What is VAT?
4. How does the customs service prevent evasion of export licensing regulations?
5. What is the European Community seeking to do?

XVI. Прочитайте та перекладіть такі слова та словосполучення; знайдіть речення в тексті в яких вони вживаються:

general import license	main sanctions
small tax	protection of public
limited range of goods	government department
drug smuggling	investigation division
collection of customs duties	enforcement of prohibitions

XVII. Заповніть пропуски в тексті, вибравши відповідний варіант слова за змістом:

documents	excise duty	investigation	import
Customs	restrictions	office	department

BOARD OF CUSTOMS AND EXCISE

The government ... responsible for collecting and administering customs and ... and VAT. The commissioners of... were first appointed in 1671 by Charles II; the Excise department, formerly part of the Inland Revenue Department, was merged with the Customs in 1909. Customs and Excise have an ... division responsible for preventing and detecting evasions of revenue laws and for enforcing ... on the importation of certain goods (e. g. arms, drugs, etc.). Their statistical ... compiles overseas trade statistics from customs ... and export....

XVIII. Прочитайте текст. Випишіть невідомі Вам слова та перекладіть текст:
CUSTOMS WAREHOUSE AND WAREHOUSING

The Customs warehouse is a facility granted to those involved in external trade to place without the payment of duties and taxes.

Customs warehouse may be either a public warehouse or a private warehouse “Public warehouse” means a customs warehouse available for use by any person for the warehousing of goods “Private warehouse” means a customs warehouse reserved for the warehousing of goods by the warehouse-keeper. The warehouse-keeper is the person authorized to operate the customs warehouse the depositor is the person bound by the declaration placing the goods under the customs warehousing procedure or to whom the rights and obligations of such a person have been transferred. Operation of a customs warehouse is subject to the issue of an authorization by the customs authorities. Any person wishing to operate a customs warehouse must make a request in writing containing the information required for granting the authorization in particular demonstrating that an economic need for warehousing exists.

The customs warehousing procedure can be utilized to develop a country's entrepot trade. Goods can be imported for storage in warehouses and re-exported in the same state without the payment of duties and taxes and normally without being subjected to import or export licensing requirements. Operations permitted in a customs warehouse are those required to improve the packaging and marketable quality of the goods and to prepare them for shipment. Such operations include re-packing, sorting and grading, breaking bulk, grouping of packages, and operations intended to keep the goods in the same state.

“Entrepot” trade operations not only provide employment opportunities, to some extent, but are also a means of earning foreign exchange when payments are received for handling and similar services rendered at these warehouses, and for other tertiary services provided, such as transport. An additional advantage is that an importer or exporter can keep his goods in the country until he can re-negotiate sales abroad on more favourable terms. This is particularly the case when persons using this warehousing facility' import goods in bulk, at discounted prices, and re-export such goods in similar quantities at higher prices, thus making net foreign exchange gains. Such “entrepot” trade is only possible if there is exemption from the payment of duties and taxes and from import or export licensing, as is available under the warehousing procedure.

In certain instances, exporters are permitted to use the warehousing facility to combine domestic goods with identical imported goods so that a single export order can be satisfied For this purpose, firms import goods from their subsidiaries which are located abroad, or from establishments in other countries which produce or manufacture goods for them under contract. When domestic production falls short of targeted output, goods can be imported to meet contractual export obligations without incurring duty or other liabilities. This does not, however, apply in cases where the origin of goods is a consideration to satisfy. quota or tariff requirements.

The Customs warehousing procedure can be used to promote trans-shipment and operations. The warehousing procedure can also be used to assist manufacturers in processing goods for export. In some countries there are traders who, acting as agents for manufacturers who manufacture goods for export, consolidate import orders and import their consignments in bulk. Goods so imported are subsequently

released to manufacturers who operate under the inward processing procedure. These traders, who specialize in wholesale trade, are therefore able to import goods in bulk at the most favourable terms, which are not normally available to importers of smaller quantities. Such bulk importations are made possible only by taking advantage of the warehousing procedure. Consequently, such traders are in a position to offer their goods to manufacturers at prices lower than what they would get had they to import their consignments individually.

The customs warehousing procedure helps exporters obtain refunds or drawbacks of import duties and taxes without having to await actual exportation of the goods, thereby facilitating their cash flow. In several countries, immediately after exporters place their goods in customs warehouses they are entitled to refunds or drawbacks of import duties and taxes or discharges of furnished financial guarantees.

XIX. Користуючись інформацією з тексту "Customs Warehouse and Warehousing" дайте відповіді на такі запитання:

1. What are the advantages of placing goods temporarily in Customs warehouses?
2. What kind of customs warehouse may be?
3. What does the term "public warehouse" mean?
4. What does the term "private warehouse" mean?
5. Who is a depositor?
6. What operations are permitted in a customs warehouse?
7. Are operations intended to keep the goods in the same state permitted in a customs warehouse?
8. Who is interested in entrepdt trade operations?
9. What are exporters permitted to use the warehousing facility for?
10. What is the inward processing procedure?
11. Are exporters permitted to use the warehousing facility to combine domestic , goods with imported goods?
12. Can warehousing procedure be used to promote trans-shipment operations?
13. What privileges do traders who specialize in wholesale trade enjoy?
14. How does the customs warehousing procedure help exporters?

XX. Уважно прочитайте тлумачення таких термінів та перекладіть їх:

a) Bonded goods – imported goods on which neither customs duty nor excise have been paid although the goods are dutiable, they are stored in a bonded warehouse until the duty has been paid or the goods re-exported.

b) Bonded warehouse – a warehouse, usually close to a sea port or airport, in which goods that attract customs duty or excise are stored after being imported, pending payment of the duty or the re-export of the goods, the owners of the warehouse are held responsible for ensuring that the goods remain in bond until the duty is paid; they may only be released in the presence of a customs officer.

c) Bond note – a document, signed by an officer of the customs and excise, that enables goods to be released from a bonded warehouse, usually for re-export.

XXI. Заповніть пропуски в тексті, вибравши відповідний варіант слова за змістом:

importers	duties	bonded warehouse	customs officials
	storage charges		

BONDED WAREHOUSE

(...) usually have to pay (...) to the government when they import goods. They declare the goods and the (...) collect the duty. When the importer doesn't pay the (...) immediately, the goods are stored in a (...). The importer has to pay (...) the cost of keeping the goods in the warehouse and the importer can't take the goods out of the (...) until he pays the (...) cost of keeping the goods in the warehouse and the importer can't take the goods out of the (...) until he pays the (...).

XXII. Прочитайте та перекладіть тексти:

Text 1: WHAT IS A FOREIGN-TRADE ZONE?

A Foreign-Trade Zone (FTZ) is an enclosed and policed area located in or near a customs port of entry which is operated as a public utility by qualified corporations under customs supervision. Its purpose is to stimulate and expedite international commerce by providing duty-free and quota-free entry of foreign goods into a designated area for an unlimited amount of time.

Merchandise entering a zone may be:

STORED	DISPLAYED	ASSEMBLED
TESTED	REPAIRED	MANUFACTURED
CLEANED	MANIPULATED	SALVAGED
SAMPLED	MIXED	DESTROYED
RELABELED	PROCESSED	RE-EXPORTED
REPACKAGED		

Although supervised by customs, the zone is officially considered to be outside of country's territory. Thus, foreign goods entering the zone can be stored, manipulated, used in a manufacturing process, combined with other foreign or domestic materials, displayed for sale and/or re-exported without payment of duty. Duty is paid only when goods leave the foreign-trade zone and enter the country's for domestic consumption.

Text 2: HOW IS A FOREIGN-TRADE ZONE USED?

Storage. Merchandise shipped into a zone from abroad may be stored, for as long as necessary without customs duties being levied. Duties are levied as the time goods are moved out of the zone into country's customs territory. If goods are transshipped to a foreign country, no duty is charged. Products placed in a zone pending export are given "export status", allowing for drawback or excise tax refunds.

Processing or Handling. Foreign merchandise may be brought into a zone and be cleaned, weighed, inventoried, graded, repackaged, sampled, relabelled, inspected, manipulated, and/or processed before entered into country's customs territory. Duty is levied only on articles actually entered into country's customs territory. Recoverable waste not utilized may be destroyed, shipped abroad or entered as waste at a lower duty.

Manufacturing or Assembly. Foreign materials and/or parts may be combined with domestic or other foreign materials to produce a finished product. If the finished product is brought into customs territory, the duty can be based on the rate for the foreign parts and raw materials or on the rate for the finished product. If the finished product is exported, no duty is levied.

Exhibition. Permanent exhibition of imported merchandise for sale to prospective customers is permitted. No duty is paid on goods which are on display or stored for sale. A duty is charged when merchandise is sold to a customer in customs territory.

Text 3: FOREIGN-TRADE ZONES (FREE TRADE ZONES)

Foreign Trade Zones (FTZs) are areas in the country that are treated as foreign territory. Foreign goods can be imported into these areas without payment of duties imposed by the national government. These goods can then be sold and shipped from the FTZ to other countries duty-free. When these goods are shipped into the country to which FTZ belongs, the duty is imposed.

The advantage of FTZ is that it provides jobs for native workers and markets for goods produced in the country. There are now ninety seven such zones in the USA, for example. They are doing more than \$7 billion of business and create more than 30 thousand jobs. The most well-known are the Brooklyn Navy Yard (New York), Del Rio (Texas), Port Everglades (Florida), etc. In the Brooklyn Navy Yard over 150 firms do business. Many U.S. workers there repackage goods for shipment to foreign markets. In other cases companies use an FTZ to delay customs duties on goods that are not yet ready for market. For example, a wine company in the New Orleans FTZ is aging its wine for future distribution.

The customs service provides the daily governmental enforcement for zone operations. The salaries of customs officials in zones are paid by zone users. The zones are a self-sustaining tool of international commerce offering great benefits to industry and the balance of trade. With no customs duties levied on re-exported items, domestic and foreign companies find FTZs attractive assembling and distributing centres for re-export.

XXII. Дайте відповіді на такі запитання. Використайте інформацію з попередніх текстів:

1. What are Free (Foreign) Trade Zones?
2. Do the businessmen pay any duty when they ship goods into a FTZs?
3. What are the terms on which these goods can then be shipped from a FTZ and sold to other countries?
4. When is the duty on goods shipped from the FTZ imposed?
5. What is the major advantage of FTZs?
6. How many FTZs are there in the USA?
7. How much business are they doing?
8. How many jobs are they creating?.
9. What are the most well-known FTZs in the USA?

10. What do American workers do in the Brooklyn Navy Yard?

11. What is the wine company in the New Orleans FTZ doing?

XXIII. Заповніть пропуски в реченнях словами, поданими в рамці; утворені речення запишіть та перекладіть:

restriction	to balance	government	department
examination	trade	exported	customs duty
re-export	customs duties	import	licences

1. The free zone is an area where there are no trade _____.
2. A situation where there are no tariffs on the import and export of goods is called free _____.
3. Customs duty is a _____ tax paid on certain imports and exports.
4. Board of Customs and Excise is the _____ of the British Government responsible for collecting certain taxes on goods and for preventing smuggling.
5. The goods were released from the bonded warehouse where they were kept until the _____ had been paid.
6. Bill of entry is a detailed list of goods prepared by the exporter or importer for _____ by customs.
7. Most of these products are _____ to Spain.
8. Some works of art require export _____ before they are sent abroad.
9. Export quotas were introduced on coffee _____ supply with demand in the export market.
10. Regulations that control the import of goods or currencies from other countries are called _____ restrictions.
11. Free port is a port such as Gdansk, Rotterdam, or Singapore and are free of _____.
12. The area around the port is known as a foreign trade zone or free zone where goods can be landed and warehouse before _____ without the payment of customs duties.

XXIV. Перекладіть такі слова та словосполучення на англійську мову:

Відправник, нарахування мита і митних зборів, довіритель, відстрочка платежів, характер угоди, країна відправлення, довідковий номер, гарантія не дійсна для, загальна декларація, статистична вартість, реєстр N, умови поставки, валюта та загальна фактурна вартість товарів, преференція, квота, код звільнення від податку, митниця країн транзиту, фінансові та банківські відомості.

XXV. Складіть речення підібравши відповідне закінчення з правої колонки:

1. Free zones are established ... a) manufacturing, processing and assembly.
2. A free zone is generally regarded as... b) making formal provision in national legislation.
3. In commercial free zones certain c) to afford customs-privileged facilities.

operations are performed with goods ...

4. Goods of domestic origin may be allowed into free zones for...

5. Industrial free zones are expected...

6. Free zones are established by

7. Goods can be permitted to move under...

8. Free zones may be termed ...

9. Free zones may cover the entire port area where...

d) seaports, river ports, airports and places with similar geographical advantages.

e) being outside the customs territory.

f) a national or international transit procedure.

h) to provide investable resources, technology and employment to the host country.

i) several commercial activities are permitted.

j) free ports, free warehouses or industrial processing zones.

XXVI. a) Прочитайте та перекладіть такі речення:

1. Free zones serve the purpose of reducing costly administrative requirements.
2. A free zone is regarded as being outside the customs territory.
3. Such operations as re-packing, loading, unloading, grading may be undertaken.
4. Some goods are allowed into free zones for packaging.
5. Apart from encouraging the development of a country's external trade, free zones provide technology.
6. Free zones are established by introducing formal provision in national legislation.
7. Free zones make the temporary admission procedure simpler by reducing the need to apply the usual customs control.
8. Countries open free zones with a view to encouraging international commerce.
9. Free zones are viewed as an effective means of neutralizing the cost-raising effects of tariffs.
10. There are several forms of preparing the goods for shipment.

b) Прочитайте, перекладіть та поясніть як Ви розумієте такий вислів:

“Free trade, one of the greatest blessings which a government can confer on a people, is in almost every country unpopular”

(Lord Macaulay)

XXVII. Перекладіть англійською мовою:

1. Спеціальні митні зони: На території України можуть створюватися спеціальні митні зони різного типу. Статус та територія зазначених зон встановлюються Верховною Радою України відповідно до законів України про спеціальні митні зони.

2. Мова, якою здійснюється митне оформлення: Митні документи, передбачені Митним кодексом України, оформляються українською мовою або офіційними мовами митних союзів, якщо Україна є членом цих союзів.

3. Обкладання митом товарів та інших предметів: Обкладання митом товарів та інших предметів , що переміщуються через митний кордон України , здійснюється відповідно до Закону України “Про єдиний митний тариф

4. Виконання митних зборів: Митні збори використовуються для розвитку системи митних органів України .

5. Державний митний комітет України готує публікує щорічний звіт про витрачення коштів, одержаних за рахунок митних зборів.

XXVII. Прочитайте, перекладіть та обговоріть таку інформацію:

Some FTZ Facts

In the decade from 1987-1997, the dollar volume of goods processed through FTZ mushroomed from 215 million dollars to an estimated 5.5 billion dollars.

Over six times as many zones have been approved since Jan. 1, 1997 as in all the preceding years.

In fiscal year 1998, an estimated 1,450 companies used FTZ, employing more than 14,500 people.

Zones have generated new capital investments in the U.S. in excess of \$2.2 billion - investments which otherwise might have been made in other countries.

About forty percent of the goods passing through zones is exported. Some zones, like New York, San Francisco and Miami, handle in excess of seventy-five percent (75%) re-export trade.

Zones create subsidiary economic benefits for their communities, both in attracting new businesses to build near the zones, and in spin-off jobs in supporting industries such as banking, trucking, customs brokerage, and freight forwarding.

Forty of the approved sixty zones were fully operational at the end of fiscal year 1998. Most of the non-operational zones are newly approved.

CUSTOMS IN THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND

I. VOCABULARY

law enforcement organization	правоохоронна організація
revenue	державний прибуток
forward looking	далекоглядний
circumstances	обставини, умови
to charge a tax	стягувати податок

II. Прочитайте текст. Випишіть невідомі Вам слова та перекладіть текст:

Throughout its long history, HM Customs and Excise has been renowned for its professionalism, integrity and expertise and is today one of the most experienced and respected revenue collecting and law enforcement organizations in the world.

Adaptable and forward looking, Customs Service continues to set the highest standards of operational excellence and remains a modern and effective force in an ever-changing social and political environment.

Over 25,000 people work for Customs and Excise in a network of 900 offices located throughout the United Kingdom. Operational regions are called "Collections". There are 14 collections there. Circumstances, and therefore organizational details, vary from collection to collection.

Customs are located at all major UK ports and airports.

The United Kingdom of Great Britain and Northern Ireland like any other country has its own laws and regulations on export and import of certain goods. Customs and Excise is the Government Department responsible for collecting indirect taxes and for carrying out a number of functions relating to goods and people crossing UK national borders. Its first purpose is to collect and manage: VAT; excise duties. About half of all Customs and Excise employees work in the administration of Value Added Tax or VAT. VAT is an international, indirect tax imposed on the value of the supply of most goods and services and is the fastest growing tax in the world.

Excise duty is an indirect tax charged on certain services and home produced or imported goods before sale. This is normally at the point of importation or when they leave bonded warehouses or Free Zones. Today, in the UK, the main commodities subject to Excise duty are alcoholic drinks, tobacco products. Recent developments mean that traders are now fully responsible for their goods and the payment of Excise duty. Though a risk and systems based approach to control, Excise personnel periodically visit traders to check that duties are being correctly paid.

The second task of Customs and Excise is to protect society by fighting drug trafficking and enforcing other import and export prohibitions and restrictions. Investigation is a very important method of combating smuggling and fraud. For many years Customs and Excise has understood that the UK cannot operate a successful investigation organization in isolation. Smuggling, in particular, often involves a network of criminals working in and from a number of countries and so mutual cooperation with the authorities in those countries is extremely important.

Through a mutual assistance programme, cooperation with international commercial companies is also a valuable way of maintaining regulation and control.

Other tasks of Customs and Excise are »to help to safeguard and develop the European Union and promote international trade by maintaining an appropriate balance between trade facilitation and effective enforcement; »to compile and supply trade statistics; »to give policy advice to ministers on these subjects.

Customs and Excise has always believed in the importance of training its officers in the skills they need to conduct their business efficiently and effectively. As a result, a training network has been developed throughout the UK.

b) дайте відповіді на питання після текстів:

QUESTIONS:

1. What articles are prohibited from being brought into many countries?
2. What articles are subjected to customs duties?
3. How are customs duties imposed?
4. What is the main task of Ukrainian customs?
5. Why animals entering the UK undergo a period of quarantine?
6. What has HM Customs and Excise been renowned for throughout its long history?
7. Does the UK Customs Service remain a modern and effective force in an ever-changing social and political environment?
8. How many people work for the UK Customs and Excise today?
9. What do you know about "collections"?
10. What is Customs and Excise responsible for?
11. What is VAT?
12. What is Excise duty?
13. Excise personnel periodically visit traders to check that duties are being correctly paid, don't they?
14. What is the second task of Customs and Excise?
15. Is investigation an important method of combating smuggling and fraud?
16. What are other tasks of the UK Customs and Excise?
17. Does Customs and Excise pay any attention to training its officers?

IV. Опишіть детально ситуацію або складіть діалог, використовуючи таку тематику:

1. HM Customs and Excise today.
2. The role of the UK Customs and Excise in collecting customs duties and taxes.
3. Protection of society is one of the most important tasks of Customs.
4. Other tasks of the UK Customs and Excise.

CUSTOMS IN THE UNITED STATES OF AMERICA

I. VOCABULARY

Customs violations	митні порушення
Customs fee	митний збір
Penalty	штраф
accurate data	точні дані, інформація
compilation of statistics	збір статистичних даних
warning	попередження

II. Прочитайте текст. Випишіть невідомі Вам слова та перекладіть текст:

The collection of revenue and the control of trade are almost as old as man himself. Levies and tariffs on imports were well known in America from the earliest colonial times. It was the beginning of the development of the U.S. Customs. President George Washington signed the Tariff Act in July 1789, establishing a tariff and system for collecting duties. Nowadays Customs is still growing, major source of revenue for the Federal government of the USA. Though the U.S. Customs Service mission has remained constant since 1789, changes in the size and complexities of the international community have resulted in a significant expansion of the actual responsibilities assigned to the Customs Service.

Today the U.S. Customs houses solve the following main tasks:

- Assess and collect Customs duties, excise taxes, fees and penalties due on imported merchandise.
- Enforce laws to combat smuggling and other customs violations.
- Cooperate with, and enforce regulations of, numerous other government agencies relating to international trade and travel.
- Collect accurate import and export data for compilation of international trade statistics.
- Control of the U.S. Customs regulations, etc.

There are special Customs regulations for travellers and visitors entering the USA.

Before boarding the plane, they are requested to present a valid passport together with a customs declaration ensuring that they are not violating any of the country's laws. Thus it is important to know the existing regulations concerning the export of currency and goods (merchandise). Occasionally travellers may have their luggage checked by a Customs officer. This is done to prevent importation of goods which for various reasons (economic, health, security, etc.) appear undesirable to the country's administration.

That is why it is important to be aware of restrictions imposed on travellers entering a foreign country.

The U.S. Customs Service supplies all people coming to the United States with details of currently existing regulations. They are to be found at the back of the customs declaration form:

WARNING

The smuggling or unlawful importation of controlled substances regardless of amount is a violation of U.S. law.

Accuracy of your declaration may be verified through questioning and physical search.

Agricultural Products

To prevent the entry of dangerous agricultural pests the following are restricted: fruits, vegetables, plants, plant products, soil, meats, meat products, birds, snails, and other live animals or animal products. Failure to declare all such items to a Customs/Agriculture Officer can result in fines or other penalties.

Currency and Monetary Instruments

The transportation of currency or monetary instruments, regardless of amount, is legal; however, if you take out of or bring into (or are about to take out of or bring into) the United States more than \$10,000 (U.S. or foreign equivalents, or a combination of the two) in coin, currency, traveller's checks, stocks or bonds, you are required by law to file a report with the U.S. Customs Service. If you have the currency or instruments carried for you by someone else, you must also file the report. Failure to file the required report or false statements on the report may lead to seizure of the currency or instruments and to civil penalties and/or criminal prosecution.

Merchandise

U.S. residents must declare the total value of all articles acquired abroad (whether new or used, whether dutiable or not, and whether obtained by purchase, as a gift, or otherwise), including those purchases made in duty free stores in the U.S. or abroad, which are in their or their family's possession at the time of arrival. Visitors must declare the total value of all gifts and commercial items, including samples they are bringing with them.

The amount of duty to be paid will be determined by a Customs officer. U.S. residents are normally entitled to a duty free exemption of \$400 on those items accompanying them; nonresidents are normally entitled to an exemption of \$100.

III. Дайте відповіді на питання після текстів:

QUESTIONS:

1. When were levies and tariffs on imports known in America?
2. Has the U.S. Customs Service mission changed since 1789?
3. What main tasks do the U.S. Customs houses solve today?
4. Are there any special Customs regulations for travellers and visitors entering the USA?
5. What are these regulations?
6. What substances are restricted for importation?
7. What are the reasons for Customs restrictions?
8. What articles must be declared by U.S. residents and visitors?
9. What penalties may be imposed for violating U.S. Customs regulations?
10. How much currency can you take out of or bring into the United States?

11. What is the difference in duty free exemption for U.S. residents and non-residents?

IV. Опишіть детально ситуацію або складіть діалог, використовуючи таку тематику:

1. Main tasks of the U.S. Customs houses.
2. Customs regulations for travellers and visitors entering the USA.
3. The U.S. regulations for importing currency and monetary instruments.
4. Customs restrictions: can we do without them?

DECLARATION IN THE USA

I. VOCABULARY

Customs clearance	митна очистка, оформлення
fair retail value	середня роздрібна ціна
to be intended for personal use	бути призначеним для особистого користування
internal revenue tax	внутрішній митний податок
joint declaration	спільна декларація
to be subject to duty	підлягати обкладанню митом
foreign-acquired items	придбані за кордоном речі
applicable duty	податок, що застосовується...

II. Прочитайте текст. Випишіть невідомі Вам слова та перекладіть текст:

Everyone who enters a country has to go through Customs. "To go through Customs" means to have your luggage inspected by Customs officials. The traveller has to fill in a Customs declaration form. He has to declare or list certain items that he is bringing into the country.

Customs declarations are distributed on vessels and planes and are available in the following languages: English, French, Spanish, German, Italian, Polish, Chinese, etc. Fill out your declaration before you arrive so you can speed your Customs and immigration clearance. You must complete the information requested on the front of the declaration.

There are some kinds of declaration in the USA.

Oral Declaration

Persons arriving by land transportation will make an oral declaration if all the articles they brought are within the allowed exemptions. Travellers arriving by vessels and planes also declare orally to the Customs inspector the articles they acquired abroad if the articles are accompanying them and the travellers have not exceeded the duty-free exemption allowed.

Written Declaration

A written declaration will be necessary when:

- The total fair retail value of articles acquired abroad exceeds your personal exemption.
- Some of the items are not intended for your personal or household use, such as commercial samples, items for sale or use in your business, or articles you are bringing home for another person.

A customs duty or internal revenue tax is collectible on any article in your possession.

Family Declaration

The head of a family may make a joint declaration for all members residing in the same household and returning together to the United States. Family Members making a joint declaration may combine their personal exemptions, even if the articles acquired by one Member of the family exceeds the personal exemption allowed.

Your Exemptions

In clearing U.S. Customs, a traveller is considered either a "returning resident of the United States" or a "nonresident".

Generally speaking, if you leave the United States for the purpose of travelling, working or studying abroad and return to resume residency in the United States, you are considered a returning resident by Customs.

However, U.S. residents living abroad temporarily are entitled to be classified as nonresidents, and thus receive more liberal Customs exemptions, on short visit to the United States, provided they export any foreign - acquired items at the completion of their visit.

Articles acquired abroad and brought into the United States are subject to applicable duty and internal revenue tax, but as a returning resident you are allowed certain exemption from paying duty on items obtained while abroad.

I. Перекладіть такі слова та словосполучення і складіть речення з цими словами.

to have your luggage inspected by; Customs declarations are available; you can speed your Customs and immigration clearance; within the allowed exemption; exceeds your personal exemption; a customs duty is collectible on any article in your possession, for all members residing in the same household; may combine their personal exemptions; a traveller is considered "a returning resident" or a nonresident; are entitled to be classified as nonresidents; items obtained while abroad; articles are subject to applicable duty.

II. Підберіть до українських словосполучень англійські еквіваленти

митні декларації розповсюджуються на...; прискорити митне й імміграційне оформлення; пасажир, які прибувають кораблями та літаками; задекларувати товар усно; товари, що були придбані закордоном; письмова декларація необхідна, коли...; середня роздрібна ціна; товари, які не призначені для особистого вжитку; комерційні зразки; голова сім'ї; оформляти спільну декларацію; з метою подорожі, роботи, навчання; які живуть закордоном тимчасово; при умові, що вони вивезуть придбані за кордоном речі.

III. Підберіть до термінів лівої колонки відповідне тлумачення та перекладіть:

Term	Definition
1. Duty-free (of goods)	a) person who lives in a place (not a visitor)
2. Resident	b) allowed to enter without the payment of Customs duties
3. Household	c) held or done by, belonging to two or more persons together
4. Joint	d) all persons (family, lodgers, etc.) living in a house
5. Exceed	e) make a statement (to Customs officials) of dutiable goods brought into a country
6. Declare	f) be greater than; go beyond what is allowed, necessary or advisable

IV. Знайдіть синоніми:

ownership	to live
domestic	to imply
accessible	to dispense
item, object	to go with
out of the country	to surpass
joint	to permit
citizen	to continue

V Заповніть пропуски словами та словосполученнями з тексту

1. When making your written declaration, you must list all goods ... you other than your personal effects, along with their price or value.
2. If the article was a gift, state ..., in U.S. currency or its equivalent in the country where it was acquired.
3. Articles brought into the United States ... duty and internal revenue tax unless they are prohibited entry.
4. As a visitor or nonresident you are allowed certain ... and privileges.
5. The wearing or use of any article ... abroad does not exempt it from duty.
6. If you understate ... of an article you declare, you may have to pay a penalty in addition to payment of duty.

Notes:

- 1) personal effects – особисте майно;
- 2) to understate – применшувати.
(the fair retail value; are subject to; accompanying; exemptions; acquired; the value)

VI. Спираючись на інформацію у тексті визначте чи є речення вірними. Виправте невірні речення.

1. Everyone who crosses the border has to go through Customs.
2. If the traveller has any item which comes under Customs restrictions he is asked to declare it.
3. It is desirable that a traveller fill out his declaration before he arrives.
4. A written declaration is necessary when the total fair retail value of articles acquired abroad exceeds your personal exemption.
5. A Customs duty or internal revenue tax is collective on certain articles in your possession.
6. It's impossible for Family Members making a joint declaration to combine their personal exemptions, if the articles acquired by one member of the family exceed the personal exemption allowed.
7. All travellers are classified as residents and visitors.

VII. Заповніть пропуски прислівниками та перекажіть утворений текст

Nowadays travelling abroad is very popular. Some people prefer to travel ... plane, especially businessmen, because it's the fastest means ... transportation. Those who are not short ... time usually travel ... train or ship.

While travelling abroad you have to go ... Customs, sometimes several times.

As a rule the Customs officers check your passports and visas if they are required. When coming ... some countries you may need a health certificate or vaccination. If you have anything to declare, then you are to fill... the declaration form.

The Customs officers may ask you to show your luggage ... them. Usually articles ... personal use and wear and also used items and gifts are not liable ... duty anywhere. If you are carrying much currency you should also declare it. Although some items are liable ... duty, if you carry only a small amount... them, they are duty free.

Do not try to break the Customs rules and regulations because you may have a lot... troubles.

(by - 2; of- 4; through - 1; to - 4; in - 1; for - 1)

VIII. Дайте відповіді на питання після текстів:

QUESTIONS:

1. Who has to go through Customs?
2. What does "to go through Customs" mean?
3. What does a traveller have to declare while crossing the border?
4. Why should you fill in your declaration before you arrive?
5. There are three kinds of Customs declaration in the USA, aren't there? What are they?
6. What articles can you declare orally?
7. When is a written declaration necessary?
8. Who may make a joint declaration?
9. Why do many families in the USA make joint declarations?
10. Can you make a joint declaration in our country?

IX. Перекладіть діалоги англійською мовою:

- Де ваш паспорт?
- Ось він. Я їду до Лондона.
- Як довго ви збираєтесь там пробути?
- Моя віза на три місяці, але я їду тижнів на два.
- Це ваші валізи?
- Так. Мені показувати вам всі речі?
- Ні, відкрийте будь ласка, цю валізу .
- Тут лише мої особисті речі та одяг..
- У вас є речі, які підлягають оподаткуванню?
- Не думаю. Я везу лише подарунки та речі, які були в користуванні. Чи цигарки підлягають оподаткуванню?
- Так, якщо ви провозите їх більше, ніж 200 штук.

- Ні, у мене їх лише 200.
- Ви задекларували всю вашу валюту?
- Так.
- Чому ви не внесли в декларацію ваші дорожні чеки?
- Я не знав про це. Я зараз задекларую їх.
- Поставте підпис на декларації ось тут. Огляд закінчено. Вибачте, що затримав вас надовго.

Х. Опишіть детально ситуацію або складіть діалог, використовуючи таку тематику:

1. Main kinds of the declaration in the USA.
2. The advantages of a family declaration.
3. Declaring foreign-acquired articles.

ANTI-SMUGGLING CONTROLS IN THE SINGLE MARKET

I. VOCABULARY

intelligence based approach	підхід, що ґрунтується на даних розвідки
crucial	вирішальний
to target	розпізнавати, виділяти
to amount to	рівнятися
information network	інформаційна мережа
anti-smuggling controls	методи боротьби з контрабандою
reference	довідка, посилення
memorandum of understanding	меморандум про угоду
to cease	припиняти

II. Прочитайте текст. Випишіть невідомі Вам слова та перекладіть текст:

UK Customs remain fully committed to maintaining the effectiveness of anti-smuggling controls whilst at the same time facilitating the free movement of innocent traffic. Intelligence based approach applied by Customs means that obtaining reliable information about the movement of goods and travellers in advance is crucial in order to enable the checks to be targeted effectively. Customs strategy has been to obtain such information through increasing their access to trade systems when traders voluntarily agree to supply information and otherwise cooperate in detecting smuggling. Agreements have been signed with individual businesses and associations, amounting to over 10,000 traders, including major airlines and other carriers, travel agents.

UK Customs are developing a national communications network linking local computer networks in all the Customs Collections. This network allows the distribution and exchange of reference information which may be used for anti-smuggling controls. It is known as OASIS, Operational Anti-Smuggling Information Systems.

UK Customs have increasingly been cooperating with their European Community Partners to exchange assistance and information, and have played a leading role in a number of projects, particularly the development of the Customs Information System which provides for the rapid exchange of information between Customs officers across the Community. UK Customs have also been pursuing memoranda of understanding (MOU) with other Member States which provide for enhanced operational cooperation and facilitation in anti-smuggling. Member States have been promoting the MOU program to countries outside the EC.

With the completion of the Single Market, UK Customs has ceased to operate a fiscal frontier for traffic from other EC states. Fiscal checks have ceased, and all Customs work at the internal frontier is confined to anti-smuggling checks. EC travellers are now able to bring into the UK as many tax and duty paid goods as they wish provided they are for their personal use. Only in respect of alcohol and tobacco does EC law provide a system of "minimum indicative levels" to help distinguish between commercial and personal use quantities. But enforcement takes place inland,

by Excise Verification officers, who are specially selected and trained officers using audit based methods and spot checks at any place where duty-paid goods may be resold, for example pubs, clubs, restaurants and car boot sales.

UK Customs have made changes to their legal powers in line with the removal of the fiscal frontier. They retain all existing powers but in relation to intra-EC traffic they can be exercised only for the purposes of the protection of the external frontier and for anti-smuggling purposes. Exercise of such powers must be reasonable and proportional to risk.

The principle of free movement, and the provisions of the baggage regulation, have meant, that travellers no longer need make a declaration by going through red and green channels. Instead, at ports and airports handling only EC traffic an open area exit zone has been created; at other sites relevant port or airport authorities have established a third, EC "blue exit". A new system of green baggage tags for EC travellers helps to ensure that third country travellers still pass through Customs control.

For freight, UK Customs has implemented the abolition of any procedural requirements for EC traffic. This has been essentially achieved as a result of the abolition of entry documentation, and other formalities associated with the making of declarations. For boats and aircraft there have been changes in the requirement to report and the need to use approved landing places only.

The key challenge of the Single Market has been how to reconcile the facilitation of free movement with the need to maintain the effectiveness of anti-smuggling effort. Notwithstanding the abolition of fiscal controls, UK Customs continue to conduct anti-smuggling checks at the frontier. Consignments of illicit goods are still in bulk at ports and airports and can be more easily detected. However, detection at the frontier does not necessarily mean intervention at the frontier. Customs are maximising the use of controlled delivery techniques where officers follow illicit consignments inland to catch the ringleaders.

UK Customs are confident that these changes enable them to maintain the effectiveness of anti-smuggling effort while allowing the vast majority of travellers to move more freely.

III. Дайте відповіді на питання після текстів:

QUESTIONS:

1. What challenge has UK Customs and Excise been faced with on the completion of the Single Market?
2. What is considered to be crucial to target the checks effectively?
3. How are Customs cooperating with traders?
4. What facilitates the exchange of information between Customs?
5. What policy has UK Customs been pursuing with other Member States?
6. All Customs work at the internal frontiers has been confined to anti-smuggling checks, hasn't it?
7. How many goods are EC travellers able now to bring into the UK?
8. Does enforcement take place at the frontier?
9. Where do Excise Verification officers work?

10. In relation to what traffic does UK Customs retain all existing powers?
11. What are the requirements to the exercise of such powers?
12. Do the travellers still declare their goods?
13. What has been established instead of red and green channels?
14. What formalities have been abolished for EC freight?
15. What does controlled delivery mean?

IV. Опишіть детально ситуацію або складіть діалог, використовуючи таку тематику:

1. Exchange of information between Customs of different countries.
2. Changes to the UK Customs legal powers.
3. Customs requirements for freight.

VETERINARY AND PHYTOSANITARY CONTROLS

I. VOCABULARY

plant health	санітарний стан рослин
to conform to	відповідати; приводити у відповідність
animal products	продукти тваринного походження
cattle	велика рогата худоба
eradication	викорінення
swine fever	свиняча лихоманка
leucosis	лейкоз
foot-and-mouth disease	ящур
harmful	шкідливий
certification	сертифікація
compliance	відповідність; згода
livestock	домашня худоба
quarantine	карантин
to put into effect	здійснювати, приводити до виконання
outbreak	спалах (хвороби)
to accompany	супроводжувати
to notify	повідомляти
with a view to	з метою
contagious disease	заразна хвороба

II. Прочитайте та перекладіть.

Customs posts are often used for making veterinary and plant health checks. These controls stem from differences in public, animals and plant health standards, which give national authorities grounds for checking that imported products conform to national requirements.

On the completion of the Single Market these controls had to be abolished in order to allow the free movement of animals, animal products and plants. The European Commissions therefore, started to implement a programme for the harmonization of essential health requirements which was technically complex and procedurally slow process. Intra-Community trade of animals, animal products and plants therefore became equivalent to national trade in these products. In the animal health sector common rules were established or proposed for intra-Community trade in cattle and pigs and their meat and meat products and for the control and eradication of certain major diseases: swine fever, brucellosis, tuberculosis and leucosis in cattle and foot-and-mouth disease. In the public health sector standards were established for intra-Community trade in certain products: meat, meat products, milk, eggs, fish. Also included were measures in such areas as the use of hormones and the control of pesticides. Common rules were established in respect of organisms harmful to plants or plant products and the certification of seeds.

Alongside these harmonizing measures the Commission proposed a new approach to veterinary and phytosanitary controls to facilitate the removal of frontier controls. The aim was that all veterinary controls of animals and animal products and phytosanitary controls of plants would be limited to the place of departure from a Member State and controls of veterinary and plant health certificates would be made at the place of destination.

Imports from non-EC countries would, upon arrival at a Community frontier, be checked to ensure that they complied with Community standards. Compliance with these standards would enable these products to be traded freely within the Community.

Organization of checks

The Member State of dispatch would be obliged to carry out veterinary checks in accordance with the provisions of Community legislation. Where there is no harmonization at Community level, it should ensure that the veterinary checks are in accordance with the health rules of the Member State of destination. In addition, goods would not be able to be dispatched from one Member State to another if they could not be marketed in the country of production for health reasons.

Member States would provide each other and the Commission with the fullest information on the veterinary requirements which goods must meet in order to be allowed into their territory. The Member State of destination would be able to carry out spot veterinary checks, although, where there was a strong suspicion of irregularity, the veterinary check could be carried out while the goods were being transported.

Where Community rules require that the goods be accompanied by a veterinary certificate, each consignment would be accompanied by a vet certificate showing the place of destination of the consignment. If for any reason the consignment were found not to meet Community health rules or the health rules of the Member State of destination, the consignor or his representative would be given the choice of returning the consignment to the Member State of dispatch, using the goods for other purposes or destroying the goods. In the case of livestock, the authorities of the Member State of destination could put the animals into quarantine.

A decision taken by the Member State of destination would be notified to the consignor or his representative who would be allowed the right to consult an expert before the decision was put into effect and would have a right of appeal against it. If both Member States were unable to reach an agreement, the Commission would be informed and an expert might be instructed to go to the place of dispatch with a view to proposing appropriate protective measures including a prohibition on the dispatch of the goods.

Each Member State would be obliged to notify the other member State and the Commission immediately of any outbreak of a contagious animal disease which was likely to pose a threat to animals or public health. Representatives of the Commission would then go at once to the place concerned to consider the appropriate measures to be taken.

II. Перекладіть такі слова та словосполучення і складіть речення з цими словами.

veterinary and plant health checks; stem from; conform to; intra-Community trade; eradication; major diseases; brucellosis; tuberculosis; foot-and-mouth disease; the control of pesticides; certification of seeds; alongside; the place of departure; the place of destination; upon arrival at; complied with; in accordance with; the health rules; to be allowed into their territory; a veterinary certificate; the choice of; destroying the goods; quarantine; to consult an expert; the dispatch of the goods; the place concerned.

III. Підберіть до англійських словосполучень українські еквіваленти

санітарні норми рослин; впроваджувати; істотних санітарних вимог; почала прирівнюватись до; стосовно шкідливих організмів; заходи по гармонізації; прискорити; відповідність стандартам; законодавчі положення ЄС; країна призначення; ветеринарні вимоги; буде супроводжуватись; з якихось причин; використовуючи товари для інших цілей; домашня худоба; буде доведено до відома; право апеляції; досягти згоди; з метою запропонувати; заборона; спалах заразної хвороби у худоби.

IV. Підберіть до термінів лівої колонки відповідне тлумачення та перекладіть.

norm	to originate from
corresponding	to implement
illness	to make possible
distrust	to send off
specialist	to go with
accord	
to refer to	
to contemplate	

V. Знайдіть в тексті слова та словосполучення подібні по значенню до вказаних:

1. Imported products must... national requirements.
2. Controls of veterinary certificates is made at the place of... .
3. The checks must be carried out at the place of... .
4. The goods must meet the health ... of the Member State to be allowed into its territory.
5. Each consignment must be accompanied by ... showing the place of destination.
6. If livestock were found not to meet health rule, the authorities of the place of destination could put the animals into
7. Each Member State is obliged to inform the other Member States of any outbreak of a ... animal disease.

***(destination; conform to; veterinary certificate; quarantine;
dispatch; contagious; rules)***

VI. Спираючись на інформацію у тексті визначте чи є речення вірними. Виправте невірні речення

1. The abolition of internal frontiers resulted in veterinary checks being carried out at the place of dispatch only.
2. Common rules were established to eradicate major animal diseases.
3. A veterinary check applies to animals and plants.
4. Animal and plant health standards are similar in all the Member States.
5. If the presence of a contagious disease were established the Member State of destination would order that the animals be slaughtered at once.
6. The consignor has the right to appeal against the decision of the Member State of destination.
7. If only an animal disease were transmissible to humans would the Member State be obliged to notify the other Member States of the outbreak.

VII. Заповніть пропуски прийменниками та прислівниками та перекажіть утворений текст.

Member States are obliged to ensure that any infringement ... the veterinary legislation will be appropriately penalized. Commission's veterinary experts are given the power to carry the spot inspections.

Community aid is granted to Member States ... the implementation ... a plan to eradicate classical swine fever. The decision, ... particular, provides ... specific reimbursement to Member States ... 50% ... the costs incurred ... respect ... compensation to owners ... slaughter and destruction ... infected pigs.

Some directives were adopted affecting intra-Community trade ... fresh meat. They provided that live pigs and fresh pig meat must fulfil certain conditions ... regards classical swine fever before being traded ... the Community. As a result ... national programmes to eradicate classical swine fever, some Member States have totally eradicated the disease and can claim to be officially free ... classical swine fever.

The following decision of 1987 amends these directives and gives Member States which are officially free ... classical swine fever the possibility ... maintaining their status ... restricting the entry ... pigs and pig meat... their territory.

(of - 11; out - 1; on - 1; into - 1 for - 3; in - 3; by - 1; within - 1; as - 1)

VIII. дайте відповіді на питання після текстів:

QUESTIONS:

1. Why are veterinary and plant health checks used by Customs?
2. Why did these controls have to be abolished?
3. What programme did the European Commission start to implement?
4. Was it an easy process?
5. What rules were established in the animal health sector?
6. What major animal diseases do you know?
7. In what products were standards established in the public health sector?
8. Who was made responsible for veterinary and phytosanitary controls?
9. Whose responsibility was to control veterinary and plant health certificates?

10. What regulation was established concerning imports from non-EC countries?
11. What information were member States obliged to provide each other and the Commission with?
12. In what case a consignment must be accompanied by a vet certificate?
13. How can a case in dispute be settled?
14. What must each Member State do in case of any outbreak of a contagious animal disease threatening animal or public health?

IX. Опишіть детально ситуацію або складіть діалог, використовуючи таку тематику: The Harmonizing measures in respect of animal and plant health.

1. A new approach to veterinary and phytosanitary controls.
2. Controls and protective measures.

DRUG TRADE

I. VOCABULARY

to confine	обмежувати
concealment	приховування
enforcement controls	заходи по впровадженню закону про наркотики
processing practices	методи митної очистки
weaknesses	слабкі сторони
to cause disruption	спричиняти руйнування
to account for	звітувати
to seize	вилучати
to divert	відволікати; спрямовувати
let up	послаблення
insidious threat	підступна загроза
to counter	протистояти
courier	агент з продажу наркотиків
vigilance	пильність
source are	

I. Прочитайте та перекладіть текст:

The illicit drug trade is international spanning the globe. Drug traffickers are not confined by national boundaries; they transport their goods through many countries. They use any and every means of transport to smuggle drugs from source area to their market destination. The choice of the mode and form of transport that is selected depends on many factors: the type of drug being shipped, its destination, the type of transport connections that exists between the export point and the ultimate destination, the quantity of drugs being shipped, the availability of carriers (both human and/or physical transport forms such as a boat or plane) and the method of concealment that will be required. Drug smugglers will use their knowledge of enforcement controls and processing practices by Customs to attempt to identify weaknesses in Customs operations.

They can then select the most appropriate form of transport to exploit these weaknesses.

Most of drug production is concentrated in the northwestern quarter of South America, Mexico and the Island of Jamaica. The major market for this production is North America, particularly the United States which is one of the greatest drug markets in the world. This makes the contributions of the Canadian and US Customs services particularly vital in causing disruption to the international trade in illicit drugs. The Customs services of this region account for most of the quantities of the drugs seized in the world.

However, the amounts seized are not believed to be indicative of the extent of the trade, particularly in the United States, where only a very small portion of the quantities entering the country are being detected by Customs.

Western Europe is not considered a source area for drugs, though some processing of heroin does occur in a few locations and some production of legitimate Pharmaceuticals gets diverted to the illicit trade. It is a market for all types of illicit drugs coming from both South East and South West Asia. This is reflected in the 'seizure activity of European Customs services. The Customs services of Western Europe indicate regular, steady seizure activity so that the accumulated quantities of drugs seized represent a significant share of the world's illegal trade.

Despite all the efforts and successes of Customs services and Police around the world, there does not appear to be any let up in the illicit drug trade. Rather it appears to be spreading, particularly in regions and countries where up to now it has operated on a very small scale. It continues to be an insidious threat to the economies and societies of every world region. The drug smugglers counter the successes of Customs with new routines, new concealments, new categories of persons as couriers. Smugglers will attempt to be as "normal" as possible to be able to lose themselves or their contraband in the flow of passengers, vehicles or cargo shipment that Customs services must process daily.

Responding to these changing patterns in the trade requires constant vigilance from all Customs services. While the world's Customs services cannot be said to be winning the war against the illicit drug trade, their enforcement efforts are making life more difficult for the drug traffickers.

II. Підберіть до англійських словосполучень українські еквіваленти:

spanning the globe; are not confined; any and every; source area; the export point; the availability of carriers; enforcement controls; processing practices; to attempt to identify; the northwestern quarter; account for; the drugs seized; the extent of the trade; legitimate Pharmaceuticals; accumulated quantities; on a very small scale; new routines; cargo shipment; must process daily; changing patterns; enforcement efforts.

III. Знайдіть в тексті слова та словосполучення подібні по значенню до вказаних:

незаконна торгівля наркотиками; національні кордони; ринок призначення; транспортний зв'язок; методи приховування; використати ці слабкості; в спричиненні руйнування; відволікається; діяльність по вилученню наркотиків; значна частина; незважаючи на всі зусилля; підступна загроза; протистояти успіхам; загубитись в потоці пасажирів; потребує постійної пильності; торгівці наркотиками.

IV. Підберіть до термінів лівої колонки відповідне тлумачення та перекладіть:

extending across	to restrict
freight company	to deliver (goods)
noteworthy	to hide
reduction	to recognize
model	to discover
caution	to oppose

V. Знайдіть в тексті слова та словосполучення подібні по значенню до вказаних:

1. Drug traffickers use air cargo shipment to transport drugs from their market destination.
2. The growing drug trade is reflected in ... of Customs services.
3. The best way to combat offences against Customs laws is to promote
4. Smugglers try to lose themselves or their ... in the flow of... .
5. Illicit drug trade is a constant... to the economies and societies of every world region.
6. Exchange of information between different customs services includes specific information on particular
7. There exists considerable diversity in the illicit drug trade and in Customs ... in Western Europe.

(seizure activity; drug shipments; passengers; source area; enforcement; contraband; threat; cooperation)

VI. Спираючись на інформацію у тексті визначте чи є речення вірними. виправте невірні речення:

1. The choice of the means of transport to carry illicit drugs depends only on the quantity of drugs being shipped.
2. There are no weaknesses in Customs enforcement efforts.
3. The major market for drugs is in South America.
4. The US Customs services are able to detect all drugs entering the country.
5. South East and South West Asia are considered to be a source area for drugs.
6. The amounts of drugs seized in Western Europe indicate the growth in seizure activity of Customs.
7. Owing to the efforts of Customs services around the world there appears some let up in the illicit drug trade.

VII. Заповніть пропуски прийменниками та прислівниками та перекажіть утворений текст:

There are other tools and techniques available to supplement the officers' work ... the most important. ... them being the principle ... cooperation and exchange ... information ... different Customs services. This is where the Council has a leading role to play. It promotes the principle ... cooperation - the very reason ... its existence - while providing a legal framework ... which this can be carriedIt also serves as a conduit ... the flow and exchange ... information ... such indirect means as the contacts made ... Council meetings and more directly ... the established list... contact names. This work is proving vital ... success ... Customs drug interdiction efforts.

Enforcement was only one ... the several areas ... Customs activity that came ... the auspices ... the Council.

(among - 1; of- 9; between - 1; for - 2; by - 1; to - 1; out - 1; through - 2; at - 1; in - 1; under - 1)

VIII. Дайте відповіді на питання після текстів:

QUESTIONS:

How far does illicit drug trade spread?

1. What means of transport are used by drug smugglers?
2. What does the choice of transport depend on?
3. Can drug smugglers identify weaknesses in Customs enforcement controls?
4. Where is drug production concentrated?
5. Whose contribution to causing disruption to the illicit drug trade is very important?
6. Can the amounts seized be indicative of the extent of drug trade?
7. Western Europe is not considered a source area for drugs, is it?
8. Where is a market for all types of drugs coming from South East and South West Asia located?
10. Does there appear any let up in the illicit drug trade?
11. How do drug smugglers counter the successes of Customs?
12. What will smugglers attempt to do to lose themselves in the flow of passengers or cargo?

IX. Опишіть детально ситуацію або складіть діалог, використовуючи таку тематику:

1. Transport of drugs.
2. Source areas of drugs.
3. Illicit drug trade.

DRUG LAW ENFORCEMENT

I. VOCABULARY

drug law enforcement	впровадження закону про наркотики
tool	знаряддя
to image items	відтворювати зображення предметів
to handle (goods)	здійснювати контроль
to fit	відповідати, підходити
capacity	місткість
suspect	підозрілий
modus operandi (lat.)	спосіб дії
vehicle	механізм
framework	структура, основа
recommendation	директивний документ
to request from	зажати від
to respond	відповісти
bilateral	двосторонній
formal arrangement	офіційна домовленість
headquarters	головне управління
to qualify	відносити до категорії, кваліфікувати

I. Прочитайте та перекладіть такі тексти:

Customs Cooperation

Enforcement has always been recognized as a major responsibility for the world's Customs services. Customs drug enforcement activity is said to be a growing success.

The best tool for drug law enforcement is a trained motivated and supported Customs officer. The majority of the drugs seized resulted from the work of such officers.

Another category of resources available for Customs enforcement is the various forms of X-ray and other technical equipment. The state of the art of X-ray equipment has developed to the extent where it can image soft or lowdensity items such as drugs within whatever type of packaging is used. These machines have proven to be most effective at airports for passenger baggage and at postal stations where the usual items handled fit within the capacity of their machine. As with the dogs, use of the machines speeds up the ability of a Customs officer to examine a large number of items and to be selective as to which ones to give a detailed examination.

To be effective in combating drug trade an individual Customs service cannot stand alone. It must work with other agencies, both nationally and internationally to share information and intelligence on all aspects of the drug trade to improve their capability to target suspect passenger or cargo. This includes general information on such topics as routines, concealment methods and modus operandi and more precise information on specific smuggling activities where individuals or organizations are being targeted. This form of cooperation on drug matters is promoted by the use of

mutual assistance agreements which not only foster the flow exchange of information but also provide the legal vehicle for this activity.

Foremost among these is the framework for mutual assistance established by the Customs Cooperation Council (CCC). In a number of recommendations the Council has provided a vehicle and a form through which different Customs services can request information from each other on matters relating to drug investigation, can respond to such requests (provided there is no conflict with their national legislation) and can also voluntarily provide information that is discovered during their own operations that is believed to be of relevance or interest to another country. In addition to the Council's instruments for mutual assistance, many nations have established formal bilateral agreements between their Customs services many of which are based on a model established by the Council. Further supplementing these formal arrangements is the wide network of informal, personal contacts created between members of different services, both at the national (headquarters) and the border operations levels, through which considerable information on drug trafficking is exchanged.

There are many variances from country to country on the particular responsibilities of their Customs service. However, every Customs service has one prime responsibility, that which makes them "Customs". This duty is the control of the flow of goods into and out of a country. This covers both goods shipped commercially in some form of cargo and those transported by individuals. A part of this role involves the collection of whatever taxes, duties, fees or other monetary payments required by their governments. Another part of this function lies within the aspect of control of goods: the detection and interdiction of contraband.

The exact definition of what constitutes contraband can again vary from country to country. For some nations such goods as alcohol and tobacco could qualify. For most nations pornography and firearms are high on the list. But for every country drugs are a prime contraband item.

II. Перекладіть такі слова та словосполучення і складіть речення з цими словами:

a major responsibility; customs drug enforcement activity; a trained, motivated and supported Customs officer; the art of X-ray equipment; soft or lowdensity items; postal stations; items handled; the capacity of their machines; a detailed examination; stand alone; intelligence; cargo; modus operandi; foster the flow exchange of information; framework; request information; to be of relevance; bilateral agreements; headquarters; border operations level; shipped commercially; can again vary from country to country; could qualify.

III. Підберіть до англійських словосполучень українські еквіваленти:

правозастосування; наявні ресурси; технічне обладнання; може відтворювати зображення; тип пакування; прискорює; підходити вибірково; ділитись інформацією; виявити підозрілого пасажирів; домовленості про взаємодопомогу; правовий механізм; відповісти на запити; внутрішнє законодавство країни; широка мережа; головна відповідальність; охоплює; збір

всіляких платежів; виявлення та заборона; точне визначення; лідирують в списку.

IV. Підберіть до термінів лівої колонки відповідне тлумачення та перекладіть:

payments	to reflect
commitment	to deal with
instrument	to suit
collected information	to distribute
regular procedure	to identify
exact	to encourage
structureb	to ask for
action	to refer to

V. Заповніть пропуски словами з тексту:

1. Use of ... resulted in a number of significant seizures of heroin and cocaine.
2. Different Customs services combine their efforts to combat....
3. Recommendations issued by the Customs Cooperation Council promote the concept of... between Customs services.
4. Customs services of Western Europe report regular and steady ... of drugs.
5. The CCC deals with the full range of Customs ... and cooperation between services.
6. The cooperation between Customs services is promoted by the use of

(offences; drug trade; mutual assistance agreements; X-ray equipment; cooperation; seizures)

VI. Заповніть пропуски словами з тексту:

1. The best tool for Customs enforcement is X-ray equipment.
2. Technical equipment has largely developed recently.
3. To combat drug trade effectively separate Customs services must combine their efforts.
4. Mutual assistance agreements can only foster the exchange of information between Customs.
5. An individual Customs service cooperates with other agencies so as to request information on all smuggling activities.
6. No Customs service provides information voluntarily.
7. Informal contacts between different Customs supplement various formal arrangements.
8. The responsibilities of Customs services differ from country to country.
9. All countries consider the same goods to be contraband.
10. Different Customs services must respond to all requests of information from other services.

VII. Заповніть пропуски прийменниками та прислівниками та перекажіть утворений текст:

It became apparent ... the Council that the flow ... information ... services was being hindered ... legal obstacles ... nations. To overcome this an instrument that would have greater force than the Recommendations was required.

This led ... the creation ... the International Convention ... Mutual Administration ... the Prevention, Investigation and Repression ... Customs offences, or the Nairobi Convention as it is more commonly known, which was approved ... the Council. While it deals generally ... the full range ... Customs offences and cooperation ... services, one section deals specifically ... cooperation ... the battle ... the smuggling ... illicit drugs.

The establishment ... these various instruments and the principles both ... and expressed ... them have clearly been the leading success ... the Council... the enforcement field.

(to - 2; of - 7; between - 2; by - 2; within - 1; on - 1; for - 1; against - 1; in - 3; with - 2; behind - 1)

VIII. Дайте відповіді на питання після текстів:

QUESTIONS:

1. What is the best tool for Customs drug enforcement activity?
2. What supplements the work of a Customs officer?
3. Have there been any improvements in the X-ray equipment?
4. What goods can be checked with the X-ray machines?
5. What must an individual Customs service do to improve its capability to target suspect passenger or cargo?
6. How is the exchange of information between Customs services promoted?
7. What is the role of the CCC in the enforcement field?
8. What other arrangements have been established in addition to the Council's instruments for mutual assistance?
9. Are there any variances in the responsibilities of different Customs services?
10. What responsibility is common for all Customs services?
11. What goods constitute contraband?

IX. Опишіть детально ситуацію або складіть діалог, використовуючи таку тематику:

1. The resources for Customs drug enforcement activity.
2. The Customs Cooperation Council and its role in promoting cooperation between Customs services.
3. Different responsibilities of Customs.

TYPES OF GOODS

I. VOCABULARY

consumer products	споживчі товари
convenience goods	товари повсякденного попиту
shopping goods	товари попереднього вибору
specialty goods	особливі товари
durable goods	товари тривалого користування
luxury goods	предмети розкоші

II. Прочитайте текст. Випишіть невідомі Вам слова та перекладіть текст:

Nowadays most marketing specialists divide the consumer products into three groups: convenience goods, shopping goods and specialty goods.

Convenience goods are the products that consumers buy quickly and often and that are readily available, low priced and heavily advertised. Usually they are inexpensive items like toothpaste, soda, razor blades. People use them every day and don't even think about their prices or brands. A very important role in this or that item plays a habit to a particular sort of food, brand of cigarettes or whisky, to some familiar shops and supermarkets. But there exist some other goods the purchase of which requires more thought. These are fairly important things that a person doesn't buy every day, like a new stereo, a washing machine, a good suit etc. These are shopping goods, products for which a consumer spends a lot of time in order to compare prices, quality and style. Various sources of information are consulted – advertisements, salespeople, friends and relatives. People use a different approach when they shop for specialty goods, items that have been mentally chosen in advance and for which there is no acceptable substitute. These are things like Chanel perfume, M.Voronins suits, etc – goods the buyer especially wants and will seek out, regardless of location or price. The English marketing specialists divide goods into almost the same subgroups, but name them normal, durable and luxury goods. Also they define inferior goods which tend to be low-quality goods – for poor people.

III. Дайте відповіді на питання після текстів:

QUESTIONS:

1. What groups do marketing specialists divide the consumer products into?
2. What are convenience goods?
3. What plays a very important role in buying goods?
4. What are shopping goods?
5. What are specialty goods?
6. What examples of specialty goods can you name?
7. What groups do English marketing specialists divide goods into?

CLASSIFICATION OF PRODUCTS

I. VOCABULARY

tangible attributes	видимі матеріальні якості
intangible attributes	невидимі якості
expected benefits	очікувані прибутки
consumer products	споживчі товари
to purchase	купувати
convenience goods	товари повсякденного попиту
specialty products	спеціалізовані, фірмові товари
shopping goods	дорогі товари
to exert effort	напружувати зусилля
brand	фабрична марка
warranty	гарантія
accessory	допоміжне обладнання

II. Прочитайте та перекладіть текст:

What is product? The question is more complex than it seems. Product is everything that one receives in an exchange, including tangible and intangible attributes and expected benefits. The basic product may be a good, a service, or an idea.

A good is a real, physical thing that we can touch.

Different classes of products are directed at particular target markets. A product's classification largely determines what kinds of distribution, promotion, and pricing are appropriate in marketing the product.

Products can be grouped into two general categories - consumer and industrial. Products purchased to satisfy personal and family needs are consumer products. Those bought for use in a firm's operations or to make other products are industrial products. The buyers intent - or the ultimate use of the product - determines the classification of an item. Note that a single item can be both a consumer product and an industrial product. For example, a broom is a consumer product if it is used in someone's home. However, the same broom is an industrial product if it is used in the maintenance of a business. After a product is classified as a consumer product or an industrial product, it can be categorized further as a particular type of consumer or industrial product.

Consumer Product Classifications

The traditional and most widely accepted system of classifying consumer products consists of three categories: convenience products, shopping products, and specialty products. These groupings are based primarily on characteristics of buyers' purchasing behavior.

Convenience products are relatively inexpensive, frequently purchased items for which buyers want to exert only minimal effort. Examples include bread, newspapers, soft drinks, and chewing gum. The buyer spends little time in either planning the purchase of a convenience item or comparing available brands or sellers.

Shopping products are items for which buyers are willing to expend considerable effort on planning and making purchase. Buyers allocate ample time for comparing stores and brands with respect to prices, product features, qualities, and perhaps warranties. Appliances, furniture, bicycles, cars are examples of shopping products.

Specialty products possess one or more unique characteristics, and a significant group of buyers is willing to expend considerable purchasing effort to obtain them. Buyers actually plan the purchase of a specialty product; they know exactly what they want and will not accept a substitute.

Industrial Product Classifications

Based on their characteristics and intended uses, industrial products can be classified into the following categories: raw materials, major equipment, accessory equipment, component parts, process materials, supplies and services.

Raw materials are basic materials that actually become part of a physical product and usually come from mines, forests, oceans.

Major equipment includes large tools and machines for production purposes.

Accessory equipment is used in production or office activities. Accessory products are hand tools, typewriters, calculators, computers.

Supplies facilitate production and operations, but they do not become part of the finished product. Paper, pencils, paints are examples.

Industrial services are the intangible products that many organizations use in their operations. Examples include financial services, legal services, janitorial services.

II. Підберіть до англійських словосполучень українські еквіваленти:

tangible and intangible attributes; directed at particular target market; kinds of distribution, promotion, and pricing; ultimate use of the product; is used in the maintenance of business; available brands; buyers are willing to expend considerable effort on; with respect to; appliances; will not accept a substitute; based on intended uses; raw materials; component parts; process materials; janitorial services; supplies facilitate production.

III. Перекладіть такі слова та словосполучення і складіть речення з цими словами.

очікуваний прибуток; спрямований на певний цільовий ринок; розповсюдження; просування; задовольняти особисті та сімейні потреби; споживчі та промислові товари; один і той же предмет (товар); можна охарактеризувати як; напружувати зусилля; сировина; обладнання; допоміжні товари; полегшувати виробництво; юридичні послуги.

IV. Підберіть до термінів лівої колонки відповідне тлумачення та перекладіть:

Term

Definition

1. Intangible

a) things needed for a particular purpose

- | | |
|---------------|--|
| 2. Equipment | b) connected with the law, in accordance with the law, authorized or required by the law |
| 3. Supplies | c) stores necessary for some (public) need |
| 4. Legal | d) that cannot be touched or grasped by the mind |
| 5. Substitute | e) smth that is extra, helpful, useful, but not essential part of |
| 6. Accessory | f) appliance, device, arrangement, etc. that is useful, helpful, or convenient |
| 7 Convenience | g) person or thing taking the place of |

V. Знайдіть синоніми:

goods	to classify
furthest	to buy
cheap	to fix
often	to receive
mainly	to exert
concerning	to meet needs
significant	to consist of

VI. Заповніть пропуски словами з тексту:

1. A ... is a name, term, symbol, design, or any combination of these that identifies seller's products and distinguishes them from competitors' products.
2. Brands ... according to who owns them: manufacturers or stores.
3. On my way home with a newly ...raincoat I passed by a shopwindow with a nice display of shoes.
4. People say you can buy anything in Harrods, ... wild animals – they even have a zoo which will sell you lion cubs as well as more common pets such as dogs, cats.
5. Some buyers consider a higher price to be an indicator of higher
(quality; brand; purchased; including; are classified)

VII. Спираючись на інформацію у тексті визначте чи є речення вірними. Виправте невірні речення:

1. Product is everything that one receives in an exchange, including tangible and intangible attributes and expected benefits.
2. Products purchased for use in a firm's operations are consumer products.
3. A single item can't be both a consumer product and an industrial product.
4. The traditional system of classifying consumer products consists of two categories: convenience products and specialty products.
5. Many buyers are willing to expend considerable purchasing effort to obtain specialty products.
6. Many organizations use intangible products in their operations.

VIII. Заповніть пропуски прийменниками та прислівниками та перекажіть утворений текст:

Products are like people; they are born, they live, and they die. Every product progresses ... a product life cycle, which is a series ... stages in which its sales revenue and profit increase, reach a peak, and then decline.

A firm must be able to launch, modify, and delete products from its offering of products ... response to changes in product life cycles. Otherwise, the firm's profit will disappear and the firm will fail.

Generally the product life cycle is assumed to be composed ... four stages - introduction, growth, maturity, and decline. In the introduction stage, consumer awareness and acceptance ... the product are low. Sales rise gradually as a result ... promotion and distribution activities. In the growth stage, sales increase rapidly as the product becomes well known. Sales are still increasing ... the beginning ... the maturity stage, but the rate ... increase has slowed. Later ... this stage the sales curve peaks and begins to decline. During the decline stage, the sales volume decreases sharply. Profits continue to fall, the number... competing firms declines.

Notes:

- 1) to delete – знищувати, відмовлятися від;
- 2) to curve peaks — проходити максимальне значення.
(through - 1; of - 8; to - 1; in - 2; at - 1)

IX. дайте відповіді на питання після текстів:

QUESTIONS:

1. What is product?
2. What does a product's classification determine?
3. Products are grouped into two general categories - consumer and industrial, aren't they?
4. What are consumer (industrial) products?
5. Can a single item be both a consumer product and an industrial product?
6. What is consumer product classification based on?
7. Why do buyers exert only minimal effort while buying convenience products?
8. What do buyers take into account while making purchase of shopping products?
9. Can you give examples of shopping products?
10. What categories are industrial products classified into?

X. Прочитайте та відтворіть діалоги:

Customs officer: Will you please put your luggage into the X-ray machine.

Passenger: And what about my camera?

C.O.: Don't worry. It won't ruin the film.

P.: Am I through?

C.O.: Just another second. Will you please open this baggage! Do you have any video cassettes?

P.: I have some.

CO.: Are they blank?

P.: Well, no. There are films on them.
C.O.: Could you tell me what kind of films?
P.: They are sort of advertisements.
C.O.: Are you going to take them back?
P.: Well, I'm not sure.
C.O.: They should be declared. Is this also your suitcase? Could you unlock it, please.
P.: Well, yes, but I'm afraid I've lost my key.
C.O.: Since you say you've lost the key we'll have to open the suitcase without it.
P.: I don't see the reason for doing it. I'm afraid I'll have to apply to the Chief of the Customs House.
C.O.: Calm down, please. It's your right, but such are our rules. And now what's this?
P.: This is my wedding ring.
C.O.: I'm afraid you've failed to declare it, what's the hallmark of this gold?
P.: In fact I don't remember.
C.O.: Can I have this ring for a minute? ... I'm writing in the declaration that there is no hallmark on the ring. Here is your declaration form.
 You may go. We are sorry for the trouble caused.
P.: It's my fault.
C.O.: Do you know that you should keep the form until you leave. Don't lose the form, otherwise you may have trouble when you leave the country.

Notes:

- 1) to apply to – звертатись;
- 2) to calm down – заспокоїтись;
- 3) hallmark - проба;
- 4) to have trouble – мати неприємності.

XI Опишіть детально ситуацію або складіть діалог, використовуючи таку тематику:

1. What is product?
2. Consumer and industrial groups of products.
3. Consumer product classifications.
4. Industrial product classifications.

SOME KINDS OF NON-FOOD STUFFS

I. VOCABULARY

haberdashery	галантерея
crockery and glassware	фарфор та скло
stationery	канцелярські товари
hosiery	панчішні вироби
knitwear	трикотажні вироби
linen	білизна
heavy weight coat	зимове пальто
light weight coat	демісезонне пальто
slacks, pants (am.)	штани
cords	вельветові штани
furlined boots	хутрянні чобітки
bootees	напівчобітки
dressy courts	черевички-лодочки
bare footed shoes	босоніжки
chamois	замша

I. Прочитайте та перекладіть такі тексти:

The traditional and most widely accepted system of classifying nonfood stuffs consists of some categories: clothing, footwear, haberdashery, perfumery, sporting goods, textiles, crockery and glassware, household goods, electric appliances, jewellery, stationary, toys, etc.

Traditionally clothing may be divided into ready-made clothes, hosiery, knitwear, hats, linen. But according to the sex and age of a person clothing may be divided into: men's wear, women's wear and children's wear. But nowadays women's wear is gradually becoming identical in many cases with men's wear. The names of many articles of clothes are the same in men's and women's wear; for example, heavy-weight coats, lightweight coats, raincoats, anoraks, cloaks, cardigans, pullovers, sweaters, shirts, etc. The name "trousers" may include slacks, pants, jeans, cords.

The dressing of children moves now towards the miniaturization of adult fashion, including cords, velour skirts, jeans, dresses and suits.

Most people try to have in their wardrobes clothes in natural colours and made of natural materials. The prices on such clothes are rather high, but it would be probably explained by the fact that consumers are looking for durability, value and quality and are prepared to make a purchase which will cost them more but which is expected to last them longer.

Speaking about clothing it's impossible not to mention footwear. Footwear is used not only for completing costumes. It has much more important functions, such as to protect the sole of the foot from the heat, cold, dampness, dirt of the ground; to assist the foot to perform some abnormal task in sport, dancing. In the department stores you can buy many varieties of footwear, furlined boots, bootees, dressy courts, bare footed shoes, slippers and so on.

Textiles are divided into cotton, silk, wool, velvet, cotton velvet, chamois and so on.

Besides clothing and footwear we need household utensils: crockery, china, electric appliances, cutlery, pots and pans, vacuum-cleaners, washing machines, cameras, radio and television sets, computers, stereo cassette recorders and many other things.

Haberdashery goods are handbags, combs, wallets and purses, pins and needles, thread, handkerchiefs, umbrellas, watches, clocks, belts, gloves.

II. Перекладіть такі слова та словосполучення і складіть речення з цими словами.

widely accepted system; footwear, haberdashery; crockery and glassware; hosiery; knitwear; according to the sex and age; adult fashion; which is expected to last them longer; is used not only for completing costumes; to protect the sole of the foot; dressy courts; household utensils; pots and pans; cutlery; wallets and purses; belts; cotton velvet; durability.

III. Підберіть до англійських словосполучень українські еквіваленти

загальноприйнята система; непродовольчі товари; взуття; галантерея; спортивні товари; фарфор та скло; електричні прилади; робити покупку; коштувати більше; пояснюється тим фактом; неможливо не згадати взуття; хутряні чобітки; босоніжки; тканини; замша; голки, нитки; носові хусточки; парасольки.

IV. Підберіть до термінів лівої колонки відповідне тлумачення та перекладіть

Term	Definition
1. Appliance	a) paper, envelopes, etc for writing
2. Stationery	b) instrument or apparatus
3. Fashion	c) instrument, tool, etc, especially for use in the house
4. Cutlery	d) quality of being useful or desirable
5. Utensil	e) (of clothes) that which is considered most to be admired and imitated during a period or at a place
6. Value	f) implements used at table (knives, forks, spoons)

IV. Знайдіть синоніми:

goods	alike
china	customer
drapery	to involve
acknowledged	to attempt
domestic	to help
acquisition	vogue
apparatus	

VI. Заповніть пропуски словами з тексту:

1. Most of the people were wandering from one department to another looking at various ... on the counters and rails.
2. Then I bought a raincoat which fitted me perfectly and was very much in the latest....
3. We did some shopping at the ... where the salesman wrapped up some pencils and a bottle of ink for us.
4. Such ... as refrigerators, washing-machines, sewing-machines, vacuum-cleaners may be bought by hire-purchase, it means that the buyer does not pay the whole price at once.
5. I'd like to look at the beautiful ... exhibited in the window. Isn't this brooch magnificent?
6. Bond Street in London has nearly 200 shops to choose from, selling everything from fine china, glass, antiques to exquisite ... and shoes.
(fashion; appliances; articles of clothes; jewellery; clothes; stationary department)

VII. Спираючись на інформацію у тексті визначте чи є речення вірними. Виправте невірні речення:

1. The traditional and most widely accepted system of classifying non food stuffs consists of men's wear, women's wear and children's wear.
2. Women's wear and men's wear are identical in many cases.
3. Nowadays children are dressed in accordance with adult fashion.
4. Many people don't like to buy clothes in natural colours and made of natural materials, because the prices on such clothes are too high.
5. The most important function of footwear is to protect the sole of the foot from cold, heat, dirt.
6. Such things as pins and needles, thread, umbrellas, handbags are sold at the department called "household utensils".

VIII. Заповніть пропуски прийменниками та прислівниками та перекажіть утворений текст:

Shopping is a very important part... life, but shoppers are faced ... a confusing and rapidly changing situation. The confusion arises from the claims made ... advertising, a wider choice ... goods than ever before, and new places to shop. The prices of clothes, shoes, and make up have gone sky-high, so it's vital that you do not waste your money and that you shop carefully ... value.

Shop around for the best price and quality. Start ... a department store, where they stock a wide range ... goods and souvenirs. There you can find many departments. If you are looking ... a skirt and a top to go with it, you'll need "Separates". You'll find shorts and T-shirts ... "Leisurewear", jumpers ... "Knitwear". In "Accessories" they sell belts, gloves, and purses. Try ... all the trousers or dresses they have in the line although it may be quite boring to wait if the changing room is occupied.

(of- 3; with - 2; by- 1; in - 2; on - 1; for - 2)

IX. дайте відповіді на питання після текстів:

QUESTIONS:

1. What categories does the traditional system of classifying non-food stuffs consist of?
2. How can clothing be divided?
3. The names of many articles of clothes are the same in men's and women's wear, aren't they? Prove it.
4. What functions does footwear have? What kinds of footwear do we usually buy?
5. What textiles do you know?
6. What do people usually buy at the department of household goods?
7. What do they sell at the haberdashery department?

X. Доповніть діалогі поданими нижче фразами:

I. At the Millinery Department

Customer: I'd like to buy the hat in the window.

Assistant: There are several hats in the window. ...

C.: Can you show me the one over there? The leather one.

As.: Ah! The leather one. Now, this is another leather hat, madam. It's better than the one in the window.

C.: I'd rather have the one in the window. ...

As.: Certainly, madam. ...

C.: I'm not sure.

As.: It is sixteen and a half.

C.: Thank you very much.

As.:

1. What size do you take?
2. Would you like me to measure your head?
3. It's smoother leather.
4. It goes with my clothes.
5. Thank you for the purchase.
6. What sort of hat do you require? Felt, leather, the one with feathers or with a brim?

II. At the Shoe Department

Customer: Excuse me. ...

Assistant: Certainly, madam. What can I show you?

C.: I'd like to buy a pair of fancy dress shoes.

As.: ... leather, suede, glaze or I can offer you glitter stiletto shoes.

C.: I like them. Can I try them on?

As.: Certainly. ...

C.: They're a bit tight. I have rather a broad foot and a high instep. ...

As.: I'm afraid not in that style. ...

C.: Then, probably, leather shoes are better...

As.: Yes, they'll stretch.

C.: Very well then. Thank you for your help.

As.: You're welcome.

1. They will give a little after wearing.
2. Have you got them in a wider fitting?
3. Can you wait on me?
4. How do they fit, madam?
5. Would you like to see another similar style?
6. What kind of shoes do you want, madam?

Notes:

- 1) fancy dress shoes – модні туфлі;
- 2) suede – замша;
- 3) glaze – лаковий;
- 4) glitter - яскравий;
- 5) stiletto shoes – туфлі на шпильках;
- 6) to stretch – розтягуватись.

III. At the Women's Clothes Department

Assistant: Can I help you?

Customer: No thank you. ...

As.: We have suits on sale. ...

C.: Which suit do you think is better?

As.: ... It's warm and comfortable.

C.: I'm afraid it's loose on me. ... Have you got a smaller size?

As.: I'm awfully sorry. ... The suits proved to be so popular that we sold out of them last week but we might have some more next week.

C: Well, thank you.

As.: ...

C.: Maybe I'll come back later.

As.: You're welcome. Come again!

1. It's two sizes too large.
2. I'm just looking around.
3. May I hope that we can be of service to you again in the future, sir?
4. We've run out of the size.
5. You won't find a better bargain in town.
6. I think a wool single-breasted suit is a good bet for the season.

Notes:

- 1) a better bargain - більш вигідна покупка;
- 2) a single-breasted suit – однобортний костюм.

XI. Опишіть детально ситуацію або складіть діалог, використовуючи таку тематику:

1. Classification of non-food stuffs.
2. Changes in men's, women's and children's wear.
3. What is more important: quality or price?

KINDS OF FOOD PRODUCTS

I. VOCABULARY

saveloy	суха ковбаса
rolled beef	рулет
canned meat	консервоване м'ясо
species	вид, рід
cod	тріска
haddock	пikша
whiting	мерлан
herring	оселедець
mackerel	скупбрія
trout	форель
salmon	лосось
condensed milk	згущене молоко
skim milk	збиране молоко

I. Прочитайте та перекладіть текст:

Food is the source of energy for the maintenance of life. That's why there are many kinds of foodstuffs in the world. We get food from animals and birds, plants and fish.

A large number of people in the world have to depend on plants because they give them fruits, vegetables and cereals. Fruits and vegetables play a very important role in the human diet. They are important sources of the mineral elements needed by the body, they are rich in calcium and iron, they are valuable sources of vitamins. Vitamins are essential for growth, for reproduction, and for the maintenance of health. Can you imagine how drab our meals would be if we had no gardens? We would miss most of the colour in our meals - the colour of a ripe tomato, a bright orange, the greenness of fresh peas, the rosiness of red apples. We would also miss much flavour in our meals.

The common fruits are: apples, pears, oranges, tangerines, lemons, plums, peaches, apricots, bananas, cherries, strawberries, grapes, gooseberries, raspberries, black and red currants, figs, olives, grapefruits, etc. We also eat various kinds of vegetables: potatoes, cabbages, cauliflower, beetroot, carrots, onions, tomatoes, radishes, cucumbers.

Have you ever thought of all kinds of foods which come from cereals? First think of bread, made from wheat, rye, oats, corn. Then there are the so-called "pasta" like makaroni, spaghetti, vermicelli and many others.

Meats represent one of the most popular sources of protein. We get meat from the cow (beef), from the pig (pork), from the sheep (mutton), from the duck and hen (poultry). Meats also contain fats, water, inorganic salts, carbohydrates, enzymes and pigments. Due to meats we have a great assortment of sausages (blood, liver, saveloys, hard smoked and so on), frankfurters, ham, bacon, rolled beef, smoked pork, shortening and other animal fats, canned meat and by-products.

The best change for any meal of the day is fish. There are more than 200 commercial species of fish. Fish takes an important place in food nutrition. A specific taste and aromas of fish meat are due to extractive substances. Fish is a valuable source of protein. The amount of fat in different kinds of fish varies greatly. The flesh of white fish, such as cod, haddock, whiting contains only 1 -2 percent of fat. But its amount in fatty fish (herring, mackerel, trout, salmon) varies from 10 percent to more than 20 percent. We eat also fish caviar: black caviar, pressed caviar, fresh-grain caviar; fish delicacies, tinned fish, quick frozen fish.

Milk is widely used by man. For centuries it has been recognized as an indispensable food for mankind. Milk contains all the food constituents required in the human diet. It can serve as a basis for many important foods. Milk is used for producing many dairy products, such as cream, butter, cheese, ice-cream, condensed milk, skim milk and fermented milk. It is a basic product for preparation of some kinds of bread, cakes and sweets.

II. Перекладіть такі слова та словосполучення і складіть речення з цими словами.

the source of energy; have to depend on; in the human diet; needed by the body; valuable sources of vitamins; how drab our meals would be; gooseberries; figs; olives; cauliflower; radishes; cereals; carbohydrates; sources of protein; frankfurters; rolled beef; shortening; canned meat; commercial species of fish; food nutrition; cod; haddock; herring; mackerel; tined fish; quick frozen fish; indispensable food for mankind; as a basis for many important foods; condensed milk; skim milk.

III. Підберіть до англійських словосполучень українські еквіваленти:

види продовольчих товарів; відігравати велику роль в харчуванні людини; багатий на кальцій і залізо; вітаміни, необхідні для росту; якщо б у нас не було садів; ми б втратили більшість кольорів; макаронні вироби; вироблений з жита; свинина; баранина; яловичина; великий асортимент; ковбаса; сосиски; специфічний смак; жирна риба; свіжоморожена риба; рибна ікра.

IV. Підберіть до термінів лівої колонки відповідне тлумачення та перекладіть:

Term	Definition
1. Maintenance	a) material used as food
2. Food	b) sort of food usually eaten by a person, community
3. Food-stuff	c) what is needed to support life
4. Diet	d) that which can be eaten by people or animals, or used by plants, to keep them living and for growth
5. Nutrition	e) organic compound including sugar and starches

- | | |
|-----------------|---|
| 6. Carbohydrate | f) any of a number of organic substances which are present in certain foods and are essential for the health of man and animals |
| 7. Vitamin | g) the process of supplying and receiving nourishment; the science of food values |

V. Знайдіть синоніми:

necessary	to include
monotonous	to lose
usual	to change
selection	
flavour	
odour	
dainty	
quantity	

VI. Заповніть пропуски словами з тексту::

1. Buying ... in a modern supermarket can be considered a sort of art. It is the art of combating a temptation.
2. In foods there are the following types of nutrients: proteins, fats, minerals,... and ...
3. Herring, salmon, sardines, trout are called ... fish.
4. The English have different words for the ... and the animals it comes from.
5. We grow wheat, oats, maize and other ... in the fields from which we make flour and then bread.
6. Englishmen like fried ... very much, which they call "chips".
(carbohydrates vitamins; foodstuffs; fatty; cereals; potatoes; meat)

VII. Спираючись на інформацію у тексті визначте чи є речення вірними. Виправте невірні речення:

1. Food and water are the sources of energy for the maintenance of life.
2. Fruit and vegetables are important sources of fats needed by the body.
3. Carbohydrates are essential for growth, for the maintenance of health.
4. Trout, salmon, herring, mackerel are called lean fish.
5. Milk contains a few food constituents required in the human diet.
6. Due to meats a great assortment of sausages, frankfurters, ham, bacon, rolled beef, smoked pork, by products is on sale now.

VIII. Заповніть пропуски прийменниками та перекажіть утворений текст.

Food Consumption, types of food eaten ... different parts ... the world. For most... human history, people have depended ... locally grown foods. Food storage methods were primitive. But in the past 100 years or so, developments in transport and ... food preservation methods, such as canning and refrigeration, have made a much wider range ... foods available to most people ... all times of the year. Many people ... developed countries now have the opportunity to eat almost anything they wish, whenever they wish, even ... the richest countries most people still choose diets

that reflect local traditions. Thus, ... Northern Europe and North America, where grass and grains grow well, dairy products, beef, lamb, bread and beer are still among the most popular foods. In contrast, local wine, fruit, olive oil, and pasta continue to be widely consumed ... Southern Europe. ... Asia, rice is still the basis ... the diet, not only ... poorer countries where it can provide 90 per cent ... the population's calories, but also ... Japan, Singapore, and Hong Kong. Nevertheless, some imported foods have become very widely accepted, including potatoes ... Northern and Eastern Europe, and coffee and tomatoes almost everywhere.

(by - 1; of- 5; on - 1; in - 9; at - 1)

IX. дайте відповіді на питання після текстів:

QUESTIONS:

1. What is the source of energy for the maintenance of life?
2. What do we get food from?
3. Why do a large number of people in the world have to depend on plants?
4. Why are vegetables and fruits important in the human diet?
5. Can you imagine how grab our meals would be if we had no gardens?
6. What do we make from cereals?
7. What do meats contain?
8. What meat products do you know?
9. The best change for any meal of the day is fish, isn't it?
10. We use milk for producing many products, don't we? What dairy products do you eat?
11. What is the difference between whole milk and skim milk?
12. What fish delicacies are on sale now?

X. Прочитайте та перекладіть діалоги. Відтворіть їх:

I. At the Grocery Store

Grocer: Hello, Ann, how are you doing today?

Ann: Fine, thanks. How are you?

Gr.: I am okay, thank you. What can I get for you, Ann?

Ann.: I'd like half a pound of butter, a pound jar of strawberry jam, a large bottle of vinegar and a tin of sardines.

Gr.: Will that be all?

Ann: No, I'd also like a small-sized packet of mushroom soup and a piece of smoked bacon.

Gr.: Will this do? It's all we have at the moment, I'm afraid.

Ann: No, it's much too fat. I wanted it leaner. I think I'd better take some ham instead. How much is it?

Gr.: Eighty pence a pound.

Ann: Good. Half a pound, please. That'll be all. How much does it come to?

Gr.: Five pounds thirty seven pence, please.

Ann: Right. Here is six pounds.

Gr.: And here is your change.

Ann: Thanks.

Gr.: Good-bye, Ann. Thank you. Come tomorrow, we'll have a new stock.

II. At the Butcher's

Shop assistant: Can I help you, madam?

Mrs. Gilbert: I'd like a leg of lamb. Do you sell it?

Shop assistant: Yes, we do, but I'm afraid we've sold out at the moment. If you'd care to call in tomorrow.

Mrs. Gilbert: Thank you, I won't bother! I'll buy some pork instead.

Shop assistant: Oh, yes. We've got excellent choice today. What part would you like to get - shoulder, leg or some other?

Mrs. Gilbert: This bit of shoulder is fine with me.

Shop assistant: Okay. It weighs four pounds.

Mrs. Gilbert: I'll also have a chicken.

Shop assistant: Will this do?

Mrs. Gilbert: Nice. That will be all. How much is it?

Shop assistant: Three pounds twenty pence.

Mrs. Gilbert: Here you are.

Shop assistant: Your change, madam. Thank you. Have a nice day.

III. At the Greengrocer's

Greengrocer: Good morning, Mrs. Daisy. How are you this morning?

Mrs. Daisy: Fine, thanks. And how are you?

Greengrocer: I'm having a little trouble. Some of my supplies aren't here yet. So I don't have tomatoes and peppers.

Mrs. Daisy: Oh, that's a shame. Will you have some later?

Greengrocer: Oh, yes, they will be delivered in the afternoon. I'll save them for you.

Mrs. Daisy: Thanks. It's very kind of you. And now I'll take a bag of potatoes, a couple of beets and some carrots.

Greengrocer: All right. Notice the fruit we've got today. The peaches are very good.

Mrs. Daisy: The peaches do look good. What do they cost?

Greengrocer: Peaches are quite cheap this time of the year. Thirty pence a pound.

Mrs. Daisy: That's a real bargain. I'll take three pounds.

Greengrocer: Okay. Now, what else?

Mrs. Daisy: Well, that's all for today. How much do I owe you?

Greengrocer: That's four pounds seventy five pence. Here's your change from your five pound note - twenty five pence.

Mrs. Daisy: Thank you. Good-bye.

Greengrocer: Good-bye, Mrs. Daisy. Thanks a lot.

XI. Опишіть детально ситуацію або складіть діалог, використовуючи таку тематику:

1. Classification of food-stuffs.
2. The role of fruits and vegetables in the human diet.
3. Fish and meat are valuable sources of protein.

PACKAGING

I. VOCABULARY

estimated value	підрахована вартість
unfit	непридатний
to designate	визначати, зазначати
shelf life	термін придатності
sell-by date	кінцева дата реалізації товару
to leak	протікати
hazard warning	попередження про небезпеку
latter	останній (з двох названих)
attention-getter	те, що привертає увагу
see-through plastic packaging	прозора пластикова упаковка
sack	мішок
can	жерстяна коробка чи банка
crate	пакувальна корзина
bulk container	контейнер для наливного чи насипного вантажу

I. Прочитайте та перекладіть текст:

Packaging, the technology used to contain, protect, and preserve products throughout their distribution, storage, handling, and at the same time to identify them, provide instructions for their use, and promote them. Packaging consists of all those activities involved in developing and providing a container for a product. The package is actually a vital part of the product. It can make the product more versatile, safer, or easier to use.

The estimated value of packaging materials and machinery used for packaging throughout the world is £ 270 billions, of which the European figure is an estimated £ 100 billion. Some 60 per cent of all packaging is used for food and drinks, and it is also essential for cosmetics, domestic chemicals and electrical goods, Pharmaceuticals, health care products, agricultural chemicals, seeds, and feeds, and industrial goods of all types, such as motor parts, and computer hardware and software.

Packages have both functional and marketing value. Their primary function is to protect the product, and they should be strong enough to do so.

Packaging must maintain the condition of its contents. If this is a food, for example, it must exclude air to prevent it from becoming unfit for consumption during the period designated as its shelf life and indicated by a sell-by date marked on the pack. The pack must also prevent the product from leaking, especially if there is a corrosive or poisonous chemical inside. The pack must identify the contents and their amount through the use of print and pictures, and, if necessary, provide instructions on use, as well as any hazard warnings. The latter is essential when pack contains Pharmaceuticals, or chemicals, either domestic or industrial.

With regard to marketing, packages should be attention-getters if they are to be displayed at the point of sale - as in supermarkets. Various sizes of packages may

be used to reach particular target markets. Single-portion food packages for single-person households and the "giant economy size" for large families are examples. Such packages as reusable containers and no-drip bottles may also attract consumers to particular products. See-through plastic packaging allows the consumer to see the product before it is purchased and reduces theft. Now many well-known firms sell fruit juices aseptically packaged in boxes that do not need refrigeration.

Packaging Materials

The basic materials used for packaging are paper and board, plastics, aluminium, steel, glass, wood, regenerated cellulose film, textiles. Forms of packaging include cartons, boxes, cases, wrappings, bags, sacks, trays, bottles, jars, cans, tubes, aerosol spray cans, crates, bulk containers. Opening methods include caps, closures, corks, ring-pulls, and tear-strips.

I. Перекладіть такі слова та словосполучення і складіть речення з цими словами.

preserve products throughout their distribution; storage and handling; provide instructions for their use; vital part of the product; estimated value; is also essential for; health care products; computer hardware and software; exclude; shelf life; marked on the pack; corrosive or poisonous chemical; with regard to; the point of sale; to reach particular target markets; reusable containers; no-drip bottles; reduce theft; aseptically packaged; regenerated cellulose film; jars; aerosol spray cans; ring-pulls; tear-strips.

II. Підберіть до англійських словосполучень українські еквіваленти

зберігати товари; надавати інструкцію; побутова хімія; фармацевтичні товари; головна функція; запобігати; споживання; корозійна чи отруйна хімічна речовина; попередження про небезпеку; упаковка повинна привертати увагу; досягати цільового ринку; упаковка, яку можна використовувати повторно; побачити товар до того, як купити його; перероблена целюлозна плівка; банка; кільцегачок для відкупорювання пляшок чи банок; стрічка-замок, що відривається для того, щоб відкрити пляшку чи банку.

III. Підберіть до термінів лівої колонки відповідне тлумачення та перекладіть:

Term	Definition
1. Value	a) keeping safe from harm or danger; keeping from decay
2. Versatile	b) say, show, prove, who or what a person or thing is
3. Warning	c) worth of smth in terms of money or other goods for which it can be exchanged
4. Domestic	d) having various uses
5. Preserving	e) of the home, household; not foreign, native
6. Identify	f) informing of possible danger or unpleasant consequences; informing in advance of what may happen

- | | |
|-------------|---|
| 7. Software | g) data, programmes, etc not forming parts of a computer but used for its operation |
| 8. Hardware | h) mechanical equipment of computer |

IV. Знайдіть синоніми:

circulation	to keep safe
guidance	to calculate
in fact flexible	to support
flexible	to recognize
price, worth	to advance
stealing	to draw
customer	to decrease
holder	to chill

V. Заповніть пропуски словами з тексту:

1. Used ... can be collected and recycled into new bottles, paper, films, and cans.
2. Human beings have always ... food and drink in containers, using skins, leaves, and then baskets, pottery, etc.
3. Caps or other closures of... or chemical containers should be designed to be child-resistant.
4. A ... of the product, the package can influence consumers' purchasing decisions.
5. Too much food goes to waste as a result of an inefficient... system.
6. Many years ago cans were very heavy, but over the last century cans have become lighter, the can opener was invented, followed by the
7. You might even use a computer to devise ... combinations of letters and numbers for packages.
(packaging; attention-getting; protected; vital part; pharmaceutical; distribution; ring-pull)

VI. Спираючись на інформацію у тексті визначте чи є речення вірними.

Виправте невірні речення

1. Packaging must maintain the condition of its contents.
2. All packages must provide instructions on use and hazard warnings.
3. Packaging is essential only for food and drinks.
4. Nowadays many fruit juices are aseptically packaged in boxes but they also need refrigeration.
5. Such packages as reusable containers, no-drip bottles, see-through plastic packaging are attention-getters.

VII. Заповніть пропуски прийменниками та прислівниками.

Eight-ten years ago food processing and packaging ... Ukraine was primitive and outdated. Some canning operations ... Ukraine actually dated back ... the beginning of the 20th century, and very little new food packaging equipment and technology were introduced then. Packaging materials were limited and packaging itself was barely functional. But nowadays our packaging industry has changed a lot. There are a lot of

enterprises which produce different kinds ... packaging materials. For example, the private enterprise "Kvazar" is situated ... the eastern part of Ukraine, ... the town ... Lutugino. The enterprise was founded in September 1991. "Kvazar" was conceived and managed as a productive structure whose main type ... activity is the production and sale ... packaging materials and goods made ... polyethylene and plastic. There is a sufficient stock of equipment... the production ... polyethylene film and packaging, plastic goods, and the conversion ... waste products made from polymer materials. During the period ... its existence, the firm "Kvazar" has been recommended as a competitive, realistic and efficient manufacturer.

Notes:

1) to conceive - задумувати;

2) competitive - конкурентоспроможній.

(in - 4; to - 1; of - 7; from - 1; for - 1)

VIII. Дайте відповіді на питання після текстів:

QUESTIONS:

1. What is packaging?
2. What does packaging consist of?
3. Why is the package a vital part of the product?
4. What products is packaging used for?
5. Packages have both functional and marketing value, don't they?
6. What do packages inform customers about?
7. How is the value of packaging materials and machinery used for packaging estimated?
8. What are the most popular packages now?
9. What can you say about packaging materials and forms of packaging?
10. When will the product appeal to the consumer?

IX. Опишіть детально ситуацію або складіть діалог, використовуючи таку тематику:

1. Functional and marketing value of packages.
2. The significance of packaging in modern trade.

LABELLING

I. VOCABULARY

to label	прикріпляти ярлик
claim	вимога
safety precautions	заходи безпеки
inventory control	переоблік товару
regulation	правило, інструкція
garments	одяг
fabric content	склад тканин
detergent	миючий засіб
warranty	гарантія

I. Прочитайте та перекладіть текст:

Labelling is the presentation of information on a product or its package. The label is the part that contains the information. It may include the brand name and mark and the registered trademark symbol, package size and contents, product claims, directions for use and safety precautions, a list of ingredients, the name and address of the manufacturer, and the Universal Product Code symbol, which is used for automated checkout and inventory control.

A number of federal regulations specify information that must be included in the labelling for certain products.

- Garments must be labelled with the name of the manufacturer, country of manufacture, fabric content, and cleaning instructions.
- Nutrition labelling must be included with any food product for which a nutritional claim is made. This labelling must follow a standard format.
- Nonedible items such as shampoos and detergents must carry safety precautions as well as instruction for their use.
- The ingredients of food products must be listed in order, from the ingredient that constitutes the largest percentage of the product down to the one that makes up the least of it.

Such regulations are aimed at protecting the consumer from both misleading product claims and the improper (and thus unsafe) use of products.

Labels may also carry the details of express warranties. An express warranty is a written explanation of the responsibilities of the producer in the event that the product is found to be defective or otherwise unsatisfactory.

II. Перекладіть такі слова та словосполучення і складіть речення з цими словами.

labelling; presentation of information; brand name; registered trademark symbol; safety precautions; the Universal Product Code symbol; automated checkout; a number of federal regulations; garments; cleaning instructions; nutritional claim; follow a standard format; nonedible items; are aimed at protecting the consumer; misleading product claims; express warranty, the product is found to be defective.

III. Підберіть до англійських словосполучень українські еквіваленти :
 містити інформацію; вимоги до продукції; список складових частин (інгредієнтів); виробник; автоматичний розрахунок; переоблік товару; харчовий продукт; харчування; відповідати стандартному формату; неістівні товари; шампуні й миючі засоби; заходи безпеки; який складає найбільший процент; такі правила спрямовані на...; неправильне користування товаром; гарантія; відповідальність виробника; у випадку; товар виявляється бракованим; штрих-код.

IV. Підберіть до термінів лівої колонки відповідне тлумачення та перекладіть

Term	Definition
1. Label	a) care taken in advance to avoid a risk
2. Precaution	b) piece of paper, cloth, metal, wood or other material used for describing what smth is, where it is to go, etc.
3. Ingredient	c) written or printed guarantee
4. Garment	d) one of the parts of a mixture
5. Warranty	e) article of clothing
6. Brand	f) leading wrongly; causing to be or do wrong
7. Misleading	g) trademark or tradename; particular kind of goods with such a mark

V. Знайдіть синоніми:

display	to involve
pack	to define
tag	to comply with
demand	to bring
security	
mark	
production	
imperfect	

VI. Заповніть пропуски словами з тексту:

1. The shops often specialize in a few ..., for example dairy products or meat.
2. Little Charles Dickens had to work at a blacking factory, he pasted ... on the jars of blacking in a warehouse.
3. The big green "M" on Pepsi-Cola's Mountain Dew is over four inches high, and the ... on A&W Root Beer is more than one-third larger than it used to be.
4. A ... is a name, term, symbol, design, or any combination of these that identifies sellers' products and distinguishes them from competitors' products.
5. Three important features of a product (and particularly a consumer product) are its brand, its ..., and its label.

6. U.S. trademark law is a patchwork of federal statutes, ..., and common law.
(products; state regulations; labels; trademark; package; brand)

VII. Спираючись на інформацію у тексті визначте чи є речення вірними. Виправте невірні речення:

1. The Universal Product Code symbol contains a list of ingredients, the name and address of the manufacturer.
2. Garments are sometimes labelled with the name of the manufacturer, country of manufacture.
3. Nonedible items such as shampoos and detergents must carry safety precautions.
4. An express warranty is a written explanation of the responsibilities of the producer in the event that the product is found to be defective or otherwise unsatisfactory.
5. Labelling is used to inform customers about product's contents, uses, advantages, features, and hazards.

VIII. Заповніть пропуски прийменниками:

The Cartier trademark is associated ... exquisite watches, jewelry, perfumes and various accessories such as pens, glasses, lighters, scarves, purses and bags. The company's gift pieces have a common brand name -Must de Cartier.

Must de Cartier is a new style, a brilliant combination ... precious metals and original design, deluxe articles which mirror the traditions started ... the company's founder, Louis-Francois Cartier, back ... 1847 and the unsurpassed mastery ... modern French designers. The superior quality and stylistic simplicity garnered Cartier international recognition.

But nowadays a lot of imitations ... this company's products have been made. Counterfeiting is a real disease ... a foreign brand like Cartier. The company has to combat it... many reasons. The first reason that it has to combat fakes and counterfeits is to protect its own products and consumers - this company pays respect ... the clients - because if they trust the brand and the name ... Cartier the company must combat any counterfeiting or piracies.

(with - 1; of- 4; by - 1; in - 1; for - 2; to - 1)

IX. Дайте відповіді на питання після текстів:

QUESTIONS:

1. What is labelling?
2. What does the label usually include?
3. What specifies information that must be included in the labelling?
4. Nutrition labelling must be included with any food product, mustn't it?
5. What do you know about labelling of garments, food products, nonedible items?
6. What is the order of listing the ingredients of food products?
7. What is an express warranty?
8. Why do labels often carry the details of express warranties?

X. Прочитайте текст:

Look into the Label

Whenever consumers check the label for the nutritional qualities of the foods they eat, they'll find plenty of information to help them choose foods that may help reduce their risk of heart disease.

On the Nutrition Facts panel % Daily Values will tell them at a glance whether a food has desirable levels of cholesterol, saturated fat, fiber, and other nutrients that may be beneficial for them.

Claims, usually on the front of labels, will signal to them right away that the food contains appropriate levels of certain nutrients.

Some statements, like "low in saturated fat" and "no cholesterol", are called nutrient content claims. They are used to highlight foods with desirable levels of nutrients.

Other statements are health claims. These two can state that:

- A diet low in saturated fat and cholesterol may reduce the risk of coronary heart disease
- A diet high in fruits, vegetables and grain products that contain fiber and low in saturated fat and cholesterol may reduce the risk of coronary heart disease .

These health claims also must state that the risk of coronary heart disease depends on many factors. Both types of claims signal that the food contains desirable levels of the stated nutrients.

So, always look for claims, usually on the front, describing a food's nutritional content or stating a food or health benefit.

Notes:

- 1) to look into - заглянути;
- 2) saturated fat – насичений жир;
- 3) high in – багатий на.

XI. Опишіть детально ситуацію або складіть діалог, використовуючи таку тематику:

1. Labelling is an important part of the package.
2. Labelling of garments, food products, nonedible items, etc.
3. It's very important today to check "Nutrition Facts" panel of the package.

TERMS OF PAYMENT FOR FOREIGN TRADE

Cash against documents (CAD)

Documents against acceptance (D/A)

Letter of credit

I. Прочитайте та перекладіть такі тексти:

When doing business with companies abroad, it is not always possible to use the terms of payment customary in domestic trade. This is because the seller needs to have more control over payment.

If company A in England sells goods to company B in the same country, it is relatively easy to recover the debt if company B doesn't pay. Company A just sends three reminders to company B, and if this doesn't work, they can start legal proceedings.

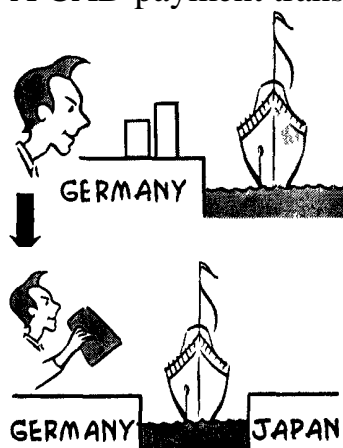
However, if company A exports goods to company C in China (for example) and company C doesn't pay, this way of recovering the debt isn't practical. Therefore, company A has to make sure that the Chinese company only gets the goods if they pay in China. In order to do this, both companies work in close collaboration with their banks and carriers. The three terms of payment commonly used in foreign trade are:

- Cash against documents (CAD)
- Documents against acceptance (D/A)
- Letter of credit (L/C)

Cash against documents (CAD)

This term of payment is also known as **documents against payment (D/P)**. The buyer needs the **transport documents** before he can take possession of the goods he has purchased, but is only given them after paying a sight bill drawn by the seller.

A CAD payment transaction is effected as follows:



1. The seller sends the goods to the carrier (ship owner, airline etc.).

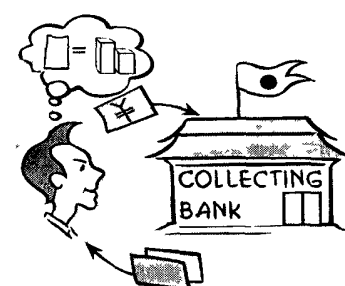
2. The carrier gives the necessary transport documents to the seller and transports the goods to the buyer's country.



3. The seller collects any other transport documents, which may be necessary and gives them to his bank (the **remitting bank**) together with a SIGHT DRAFT.



4. The remitting bank sends the transport documents and the draft to the buyer's bank (the **collecting bank**). The buyer is notified when they arrive.



5. The buyer pays the sight bill and receives the transport documents in return. He can then take the transport documents to collect his goods from the carrier in his country.



6. The collecting bank sends the payment to the remitting bank. The amount is credited to the seller.

This means that if the buyer doesn't pay, he doesn't get the goods. This minimises the risk for the seller, because if the buyer doesn't pay, the seller can ask the collecting bank to find another buyer. In theory this minimises the loss for the seller, but may be a problem if he is exporting **perishable goods**, for example.

CAD holds a certain risk for the buyer, because he doesn't have the chance to examine the goods before he has paid for them. However, this risk can be minimised by asking the seller to arrange examination of the goods by an inspection company before they are **dispatched**. The Inspection Company will then **seal** the goods and **issue** an inspection certificate, which has to be sent to the collecting bank with the transport documents and the sight draft.

cash against documents (CAD)
documents against payment (D/P)
transport documents

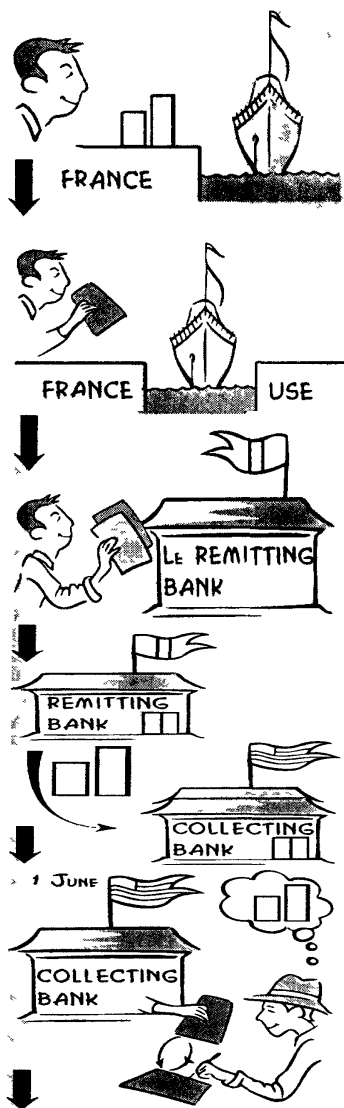
remitting bank
collecting bank
perishable goods
to dispatch
to seal
to issue

оплата при отриманні документів
документи після сплати
транспортна документація
(накладна)
банк-платник
банк-отримувач
товар, що швидко зіпсовується
відправляти; відвантажувати
опечатувати
видавати

Documents against acceptance (D/A)

This term of payment is very similar to CAD. However, instead of sending a sight draft to his bank, the seller sends a time draft. In order to get the transport documents; the buyer only has to accept the draft. At maturity, he goes back to his bank and pays for the goods.

A D/A transaction is therefore effected as follows:



1. The seller sends the goods to the carrier.

2. The carrier gives the necessary shipping documents to the seller and transports the goods to the buyer's country.

3. The seller collects the other shipping documents and gives them to his bank (the remitting bank) together with a TIME DRAFT.

4. The remitting bank sends the documents and draft to the collecting bank (the buyer's bank). The buyer is notified to when they arrive.

5. The buyer goes to his bank and accepts the time draft. In return, he is given the transport documents and can collect his goods.



6. At maturity, the buyer goes back to his bank and pays the bill of exchange. The money is sent from the collecting bank the remitting bank and credited to the seller's account.

Obviously this is more favourable for the buyer than CAD, as he can take possession of the goods before paying. However, D/A carries a considerable risk for the seller: if the buyer fails to honour the bill of exchange, the seller probably won't be able to recover the goods (two or three months may elapse between the time the draft is accepted and the time it matures, in which time the buyer may for example have sold the goods on). Moreover, taking legal action to recover the money is far more difficult on an international basis.

Letter of credit

A **letter of credit** is a promise made by the buyer's bank (the **opening** or **issuing bank**) to send a certain sum of money to the seller's bank (the **advising bank**), to be credited to the seller, known as the **beneficiary**, provided he fulfils his part of the sales contract. It is also known as a **documentary credit**.

documents against
acceptance (D/A)

документи з прийняття; педедавання
права власності після отримання чеку
до сплати

letter of credit (L/C)
opening/issuing bank
advising bank

акредитив
банк-емітент
банк, який виконує сплату за
акредитивом

beneficiary
documentary credit

бенефіціар, отримувач за акредитиву
документарний акредитив

Types of letter of credit:

1. A **revocable** letter of credit can be cancelled or changed without the seller's agreement. As this doesn't offer the seller much control over payment, this type of letter of credit is rarely used.

2. An **irrevocable** letter of credit can be cancelled or changed, but only with the agreement of all parties. All letters of credit are irrevocable unless expressly stated otherwise.

3. A **confirmed** letter of credit is always irrevocable. If the seller feels that the risk of not receiving payment is still too high, for example because the buyer's country's economy is **unstable**, he can arrange for a bank in his own country to confirm the letter of credit (this bank is then known as the **confirming bank**; it can be the same bank as the advising bank). This means that the seller will receive his money from the confirming bank, regardless of whether or not his invoice is paid in the buyer's country.

revocable
irrevocable
confirmed
unstable
confirming bank

відзивний
безвідзивний
підтверджений (акредитив) нестійкий,
нестабільний
банк, який підтверджує акредитив

Payment by letter of credit is effected as follows:

BUYER
IN UK



SELLER
IN JAPAN



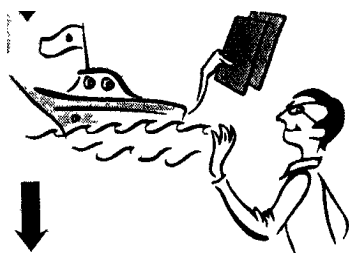
1. Buyer and seller agree on all terms and conditions of the sales contract.

2. The buyer fills out an application form to open a letter of credit at his bank.

3. The opening (buyer's) bank opens the letter of credit and sends it to the advising (seller's) bank. If appropriate, the opening bank also asks the confirming bank to confirm the L/C.

4. The advising bank tells (advises) the seller that the letter of credit has been opened.

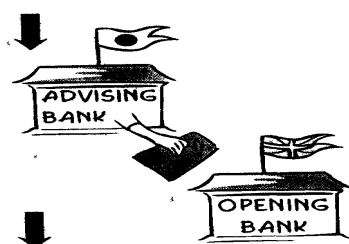
5. The seller checks that all the terms and conditions are correctly listed in the L/C.



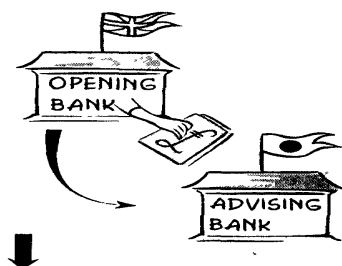
6. The seller collects all the necessary transport documents.



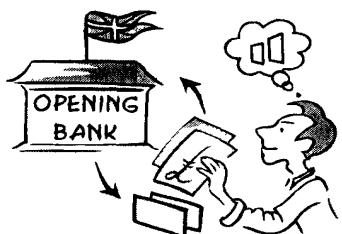
7. The seller gives the transport documents and a sight or time draft to his bank. He can get his money now if the L/C is confirmed.



8. The advising bank checks that all the documents are correct and sends them to the opening bank.



9. The opening bank checks the documents again and sends the payment to the advising bank.



10. The buyer pays (sight draft) or accepts the draft (time draft) and gets the shipping documents in return. With these, he can collect the goods from the carrier in his country.

1. Дайте відповіді на питання після текстів

1. Look at the letter of credit below and answer the questions.

1. Who is the buyer?

2. Who is the seller?

3. Which is the opening bank?

4. Which is the advising bank?

5. What kind of letter of credit is it?

6. What kind of draft will be attached to the transport documents?

ROYAL BANK London, England	LETTER OF CREDIT	
Applicant Shah Import Co. 176 Stepney Road London SE23 7HL U.K.	Beneficiary Rajah Tea Company 65 Gandhi Road Bombay 297645, India	Advising bank Anglo-Indian Bank Governor's Bldgs. Bombay 273645, India
Reference no. HFDS9765	Date and place of issue 20 June 1999, London	<i>Date and place of expiry</i> 27 July 1999, Bombay
Transshipment [] Allowed [x] Not allowed Partial shipment [] Allowed [x] Not allowed	Amount Rs. 75,000 (Seventy-five thousand rupees) Credit available with <i>Anglo-Indian Bank, Bombay by negotiation against the documents named herein and beneficiary's draft at 60 days sight drawn on Royal Bank, London, UK</i>	
Shipment/dispatch from Bombay	For transportation to London	Not later than 6 July 1999
Documents to be presented: Commercial invoice in 6 copies indicating L/C number 2. Full set of clean bills of lading made out to order of issuing bank of L/C marked prepaid and number notifying applicant also indicating this L/C number Certificate of origin 4. Packing list These documents to be presented within... days of the issue of the transport documents but within the validity of the credit.		
Instructions for advising bank Please advise beneficiaries of the opening of this credit, adding your confirmation. Method of reimbursement At maturity we will reimburse you according to your instructions Documents should be forwarded to us by air mail. <div style="text-align: right;"><i>JAMES ANDERSON</i></div>		

II. Опишіть детально ситуацію або складіть діалог, використовуючи таку тематику:

1. Explain the differences and similarities between CAD and D/A.
2. What are the advantages and disadvantages of CAD for the buyer?
3. What are the advantages and disadvantages of D/A for the seller?
4. Using your own words, describe the process of paying by letter of credit.
5. Which of the various terms of payment for foreign trade do you think is the safest for all parties, and why?

TERMS OF DELIVERY (INCOTERMS)

EXW (ex works)

Incoterms for shipping

Incoterms for multimodal transport

I. Прочитайте та перекладіть такі тексти

When goods are sent from a seller to a buyer, each party has to know exactly which of the costs and risks of transportation he has to bear. In order to avoid disagreements, the sales contract usually stipulates one of the thirteen terms of delivery drawn up by the Chamber of Commerce. These are known as **incoterms** (**International Commercial Terms**). They determine which party is to bear the various costs involved in transportation and the point at which the risks are to pass from the seller to the buyer (known as the **passing of risk**).

EXW (ex works)

This incoterm represents the maximum obligation for the buyer: the seller has the goods ready for collection at his factory, and the buyer has to cover all costs and bear all risks until they reach his **warehouse**. It can be used for all forms of transport.

passing of risk

ex works

factory

warehouse

перехід, передача ризику

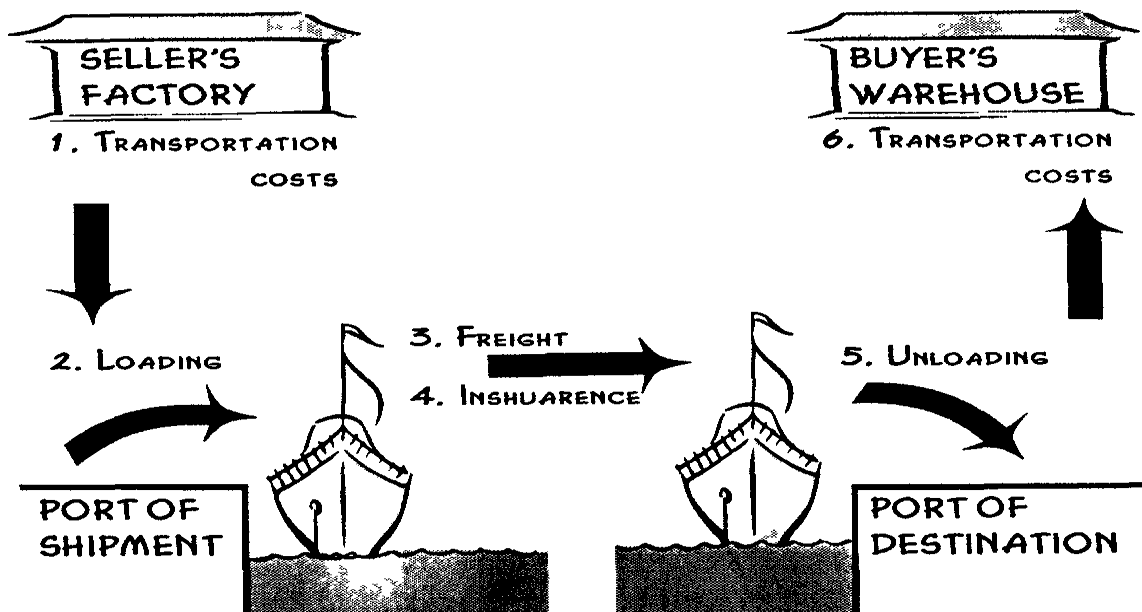
франко-завод

завод; фабрика

склад

Incoterms for shipping

When goods are to be sent by ship, the following costs have to be paid:



1. The cost of transporting the goods from the seller's factory or warehouse to the **port of shipment**, from which they are to be shipped abroad.

2. The cost of **loading** the goods onto the ship at the port of shipment.
3. **Freight** costs - the charge made for carrying the goods on the ship.
4. The **insurance** costs incurred while the goods are being transported.
5. The cost of **unloading** the goods when the ship reaches the **port of destination** in the importing country.
6. The cost of transporting the goods from the port of destination to the buyer's warehouse.

port of shipment

to load

freight

insurance

to unload

port of destination

порт відправки

відвантажувати

фрахт; вантаж

страховка; страхування

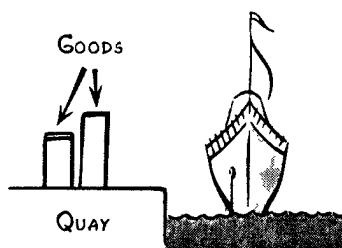
розвантажувати

порт призначення

FAS (Free Alongside Ship).

The seller pays for transportation of the goods to the port of shipment.

The buyer pays for everything else (loading, freight, insurance, unloading and transportation from the port of destination to his warehouse).

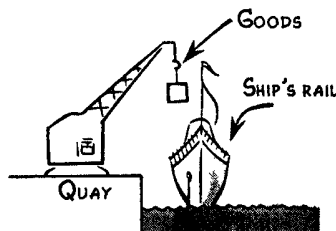


The passing of risk occurs when the goods have been delivered to the quay at the port of shipment

FOB (Free on Board).

The seller pays for the transportation of the goods to the port of shipment and the loading costs.

The buyer pays for everything else (freight, insurance, unloading and transportation from the port of destination to his warehouse).



The passing of risk occurs when the goods have passed the **ship's rail** at the port of shipment.

CFR (Cost and Freight).

The seller pays for the transportation of the goods to the port of shipment, loading costs and freight.

That means the buyer pays for insurance, unloading and for the goods to be transported from the port of destination to his warehouse.

The passing of risk is the same as for FOB (when the goods pass the ship's rail at the port of shipment).

CIF (Cost, Insurance and Freight).

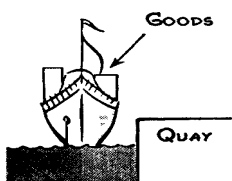
The seller pays for the transportation to the port of shipment, loading costs, freight and insurance.

That means the buyer pays the unloading costs and for the goods to be transported from the port of destination to his warehouse.

The passing of risk is the same as for FOB and CFR (when the goods pass the ship's rail at the port of shipment).

DES (Delivered ex Ship)

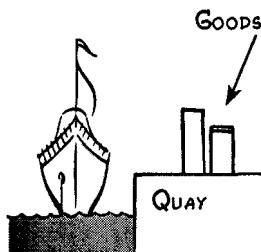
The seller and the buyer share the costs exactly as described under CIF.



The difference is in the passing of risk; this occurs after the ship has arrived at the port of destination but **BEFORE** the goods are unloaded.

DES (Delivered ex Quay).

The seller pays for the goods to be transported to the port of shipment, loading, freight, insurance and unloading.



The buyer only has to pay for the goods to be transported from the port of destination to his warehouse.

The passing of risk occurs after the goods have been unloaded at the port of destination.

free Alongside Ship
quay
free on Board
ship's rail
cost and Freight
cost, Insurance and Freight
delivered ex Ship
delivered ex Quay

франко уздовж борта корабля
причал
франко борт корабля, ФОБ
поручні судна; леєр
вартість і фрахт
вартість, страхування і фрахт
доставка на борт корабля
доставка до причалу

II. Опишіть детально ситуацію або складіть діалог, використовуючи таку тематику:

1. I paid for the goods to be transported to the docks at Harwich. Afterwards they became the buyer's responsibility.

2. I made the goods ready for collection, but the buyer had to do everything else.

3. I paid all the costs involved in getting the goods to Spain, but left the costs of unloading to the importer.

4. I paid all the costs involved in getting the goods to Mexico, but the buyer took over the risk from the time the goods were loaded onto the ship in London.

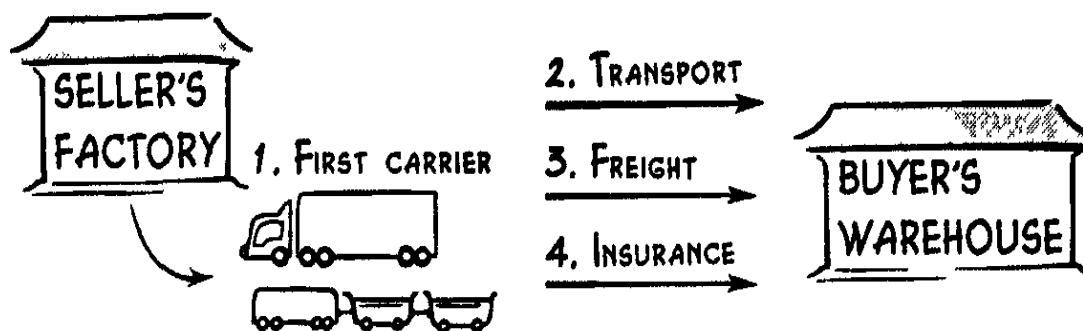
5. I paid for the goods to be transported to Dover and loaded onto the ship, but that was all.

6. I paid for the goods to be transported to the docks and loaded onto the ship. I also agreed to pay the cost of carrying the goods across the Atlantic.

7. The importer only had to pay for the goods to be transported from Rotterdam to his warehouse. I paid for everything else.

Incoterms for multimodal transport

The next three incoterms can be used for all forms of transport including multimodal (for example road + + air, train + ship). The costs and responsibilities to be shared are slightly different from the shipping incoterms:



1. The goods are delivered to the first carrier.

2. Organisation of transportation to the buyer's warehouse and payment of the costs incurred.

3. Freight costs (here called "carriage") - the charge made for carrying the goods.

4. Organisation and payment of insurance for the journey.

FCA (Free Carrier).

The seller delivers the goods to the first carrier (this is the point at which the passing of risk occurs).

The buyer arranges and pays for transportation, freight and insurance.

CPT (Carriage Paid To + named destination)

The seller delivers the goods to the first carrier (at which point the passing of risk occurs) and pays freight charges.

The buyer arranges and pays for transportation and insurance.

CIP (Carriage and Insurance Paid to + named destination)

The seller delivers the goods to the first carrier (passing of risk), pays freight charges and arranges and pays for insurance.

The buyer only has to arrange and pay for transportation.

multimodal transport	транспортування кількома видами транспорту
Free Carrier	вільний перевізник
Carriage Paid To	перевізка сплачена до
Carriage and Insurance Paid to	перевізка та страховка сплачені до

II. Дайте відповіді на питання після текстів:

Which incoterm was used in each case - FCA, CPT, CIP, DAF, DDU, DDP?

1. When we imported T-shirts from the US, we only had to organise transportation - the company in New York did everything else.

2. We offered our customer in Brazil very favourable terms of delivery; he only had to pay duty.

3. I arranged for the goods to be sent as far as the border; after that, it was up to the importer to do everything else.

4. We didn't have to lift a finger - the exporter did everything!

5. We had to arrange insurance as well as paying to transport the last load of goods we imported.

6. I sent the importer the necessary information about the carriage charges he had to pay, and he organised insurance and transportation himself.

III. Опишіть детально ситуацію або складіть діалог, використовуючи таку тематику:

1. Using your own words, explain the differences and similarities between:

- GIF and DES
- DES and DEQ
- DDP and DDU
- FAS and FOB
- CRF and CIF
- CPT and CIP

2. Arrange the incoterms in order beginning with the most favourable for the seller and ending with the least favourable.

3. For which incoterms does the buyer have to pay insurance?

4. For which incoterms does the seller have to pay freight?

5. Why do you think special incoterms are necessary for shipping?

TRANSPORTATION

Domestic and ocean shipping

Road transport

Railway transport

Air transport

I. Прочитайте та перекладіть такі тексти:

A good transport system is needed if goods are to be traded efficiently.

A consigner (someone who dispatches goods) can choose to send his consignment (the goods) to the consignee (the person who receives the goods) by:

- Water, which covers both domestic (national) and ocean (international) shipping

- Land, by road or by rail

- Air.

When choosing the most suitable form of transport, the consignor has to consider:

- What kinds of goods are to be sent - perishable goods have to be transported more quickly than nonperishable goods, for example.

- The place of destination - not all destinations can be reached by all forms of transport.

- The cost of each form of transport, how fast it is and how safe. The consignor may have to decide whether speed is more important than safety, for example.

Types of cargo

When goods are being transported, they are called "cargo" or "freight". Cargo can be divided into three categories:

- **General cargo** - goods sent packed in boxes, cases, chests and other containers.

- **Bulk cargo** - large quantities of items such as sand, grain and coal when sent unpacked.

- **Bulky cargo** - large individual items such as cars, which have to be sent, unpacked.

consignor

вантажевідправник

consignment

вантаж; партія товару

consignee

вантажеотримувач

general cargo

змішаний вантаж; сбірний вантаж

bulk cargo

насипний вантаж

bulky cargo

нагромаджений вантаж

Domestic and ocean shipping

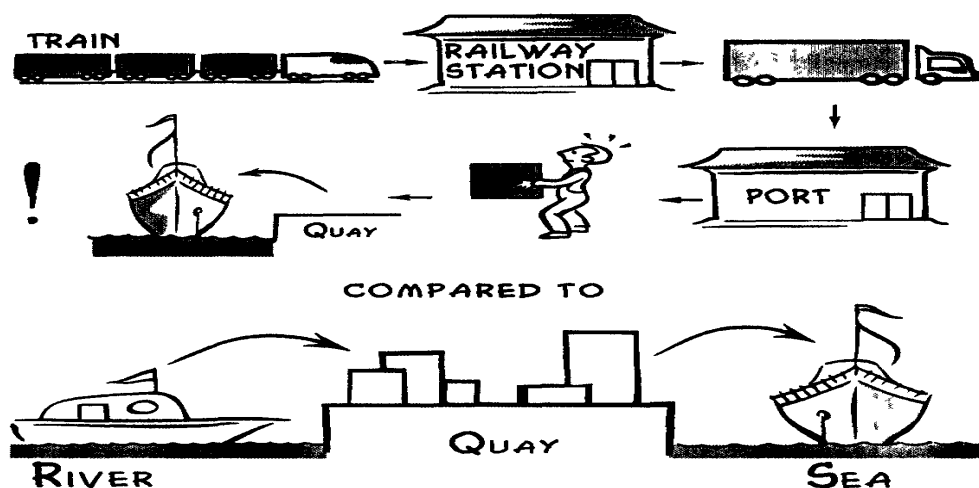
When sending goods by ship, the carrier is the **shipping line**. Like all other forms of transport, shipping has certain advantages and disadvantages for the consignor and consignee:

+	-
It is the cheapest form of transport over	It is the slowest means of transport.

longer distances. The ports of a country may be accessible even when foreigners aren't allowed into the country itself. Unlimited distances can be covered (e.g. between continents). Large quantities can be transported.	It may be subject to delays and weather conditions. The network of inland waterways is relatively limited. It may be necessary to transport the goods a long distance to reach a port. The insurance costs are relatively high.
---	--

Domestic shipping

Domestic shipping runs on inland waterways such as rivers, lakes and canals. One important service provided by domestic shipping is the **feeder service**, which brings goods along inland waterways to the international quays where they can be loaded directly onto ocean-going ships for transportation abroad. This saves considerable time and effort compared with transporting goods to the port by road or rail and then bringing them to the quay for loading.



The transport document used specifically for domestic shipping is the **river bill of lading** (also called the inland waterways bill of lading).

shipping line

feeder service

river bill of lading

лінія морських перевезень

служба доставки

накладна з річних перевезень

Ocean shipping

The goods are transported on the open sea or ocean.

There are several types of sea-going ship, which carry cargo:

- **Liners** sail on fixed routes and keep to a schedule. They mainly transport general cargo.

- **Tramps** take any cargo they can get and sail to any port required. They do not follow a schedule or any fixed route.

- **Coasters** travel from one port to another along the coast of a country. They are not used for international shipping.

The transport document used specifically for ocean shipping is the **ocean bill of lading**.

liner	лайнер
tramp	вантажний пароплав
coaster	каботажне судно
ocean bill of lading	накладна з морських перевезень

Road transport

Goods which need careful handling, such as fruit, are often sent by road, as they only need to be loaded and unloaded once. Normally they are sent as general cargo. The carrier responsible for transporting goods by road is the **haulage company**.

Advantages and disadvantages of road transport:

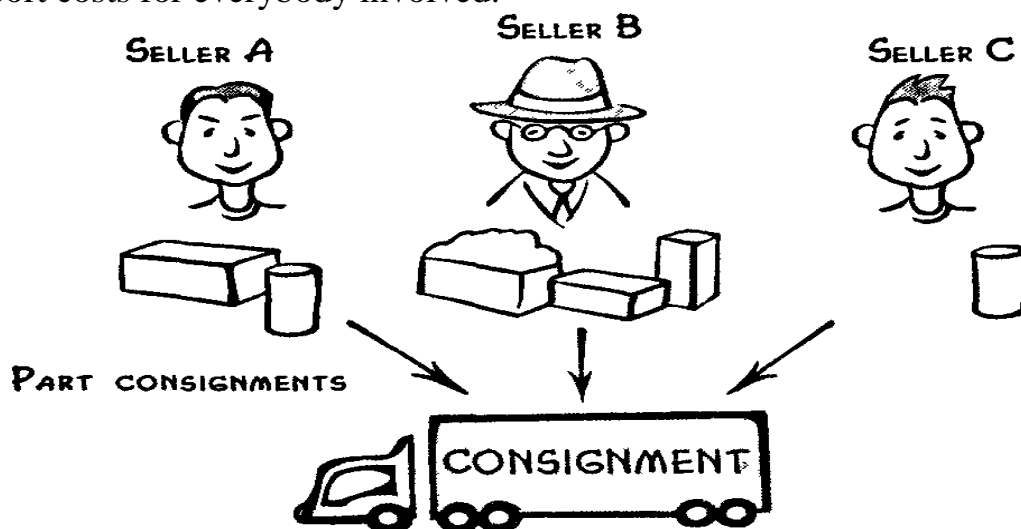
+

It is very fast over short distances.
The extensive road network means that most destinations can be reached.
It is relatively secure - even valuable items such as cash reserves can be transported by specialist companies.
Door-to-door transportation minimises the need for handling - goods only have to be loaded and unloaded once.

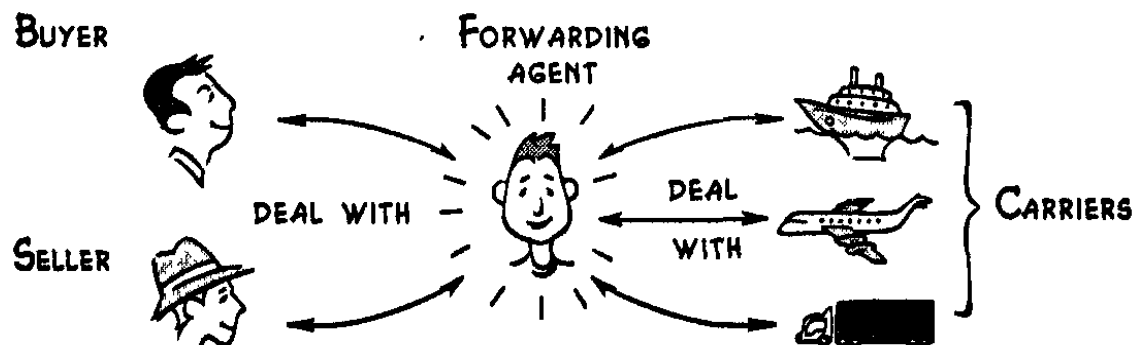
-

Only small quantities can be transported.
There is a relatively high risk of accidents and delays through traffic jams.
It is expensive and time-consuming over longer distances; intercontinental transportation is virtually impossible.

Another advantage of sending goods by road (although it is also possible with other means of transport) is the opportunity of using a **grouped consignment** service. If a trader only has a small quantity of cargo to send, he can collaborate with other sellers with small consignments all going to the same destination. The various part consignments are then sent together as one whole consignment, which reduces the transport costs for everybody involved.



One of the people who organises grouped consignments is the **forwarding agent**. He is the **intermediary** between the buyer, seller and carriers:



Other services which he provides are delivering goods from the seller to the carrier, transporting goods with his own lorries, arranging special packaging and providing storage space for goods which are to be dispatched at a later date.

The transport documents essential to road transport are the **international consignment note (CMR)** if a haulage company is used, and the **Forwarding Agent's Certificate of Receipt (FCR)** for transportation by a forwarding agent.

haulage company

компанія наземних наземних
перевезень

grouped consignment

сборний коносамент

forwarding agent

експедитор

intermediary

посередник

consignment note

вантажна накладна

Forwarding Agent's Certificate of

акт прийняття експедитором

Receipt

Railway transport

If goods are transported by train, the carrier is the **Railway Company**. The price of railway transport depends on how fast the goods are to travel: the slow **goods train** is cheaper than the **passenger train**, and the **express train** is the fastest and most expensive of all.

Advantages and disadvantages of railway transport:

+

Virtually all types of cargo can be transported.

Virtually any distance can be covered.

Large quantities can be transported.

-

The railways may be affected by strikes.

There is a relatively high risk of theft.

The transport document needed for railway transport is the **rail consignment note**.

railway company

компанія з залізничних перевезень

goods train

товарний потяг

passenger train

пасажирський потяг

express train rail

поїзд-експрес

consignment note

накладна для перевезення залізницею

Air transport

Air transport is chosen when the goods are valuable, fragile or urgently needed.
The carrier is the **airline**.

Advantages and disadvantages:

+

Air transport is fast.

It is a secure form of transport, which means that insurance costs are low.

There is no limitation as to distance.

-

It is relatively expensive.

It is subject to delays and strikes.

It is not practical for short distances.

It may be necessary to send the goods some distance to reach the cargo terminal of an airport.

The transport document necessary when goods are dispatched by air is the **air waybill**.

airline

авіалінія

air waybill

авіавантажна накладна

II. Опишіть детально ситуацію або складіть діалог, використовуючи таку тематику:

Which form or forms of transport would you choose for the following consignments, and why? What kind of cargo is involved in each case?

1. A large consignment of cars from Hamburg to Dresden.
2. A small consignment of flour from Wales to London.
3. A small consignment of China from London to Moscow.
4. An urgently needed consignment of tea from Bombay to Boston.
5. A cargo of timber (wood) from Germany to England via Rotterdam.
6. A consignment of diamonds from Cape Town to Cairo.
7. A large consignment of coal from Sheffield to Leeds (both in the north of England).
8. A cargo of bananas from the Caribbean to Dublin.
9. A large consignment of lorries from London to Warsaw.
10. A small consignment of cheese from Switzerland to the USA.

THE MAIN EXCISE DUTIES

I. VOCABULARY

To survive	уціліти
To thrive	розквітати
In short supply	дефіцитний
To curb	приборкати
Betting	парі
Gaming	азартна гра

II. Прочитайте текст. Випишіть невідомі Вам слова та перекладіть текст:

Excise duties are taxes on the consumption of specific products, alcoholic drinks and tobacco being the most well known. An Excise Service in the United Kingdom was set up in 1643 during the Civil War to collect excise duties on beer and cider, as a temporary measure to help finance the struggle against Charles I. However, the excise duty system survived and thrived, and Charles II appointed the first Board of Excise Commissioners in 1683, when annual receipts from the taxes totalled some £500, 000. Since then the excise duties have been used to reduce demand for products in short supply, to curb habits seen as socially undesirable or simply to raise revenue. Among the many commodities to have excise duties levied on them at some time are candles, soap, tea, coffee, salt, sugar, windows, bricks and playing cards.

Nowadays, the excise duties operated in the UK are the traditional duties on alcoholic drinks and tobacco, and the relative newcomers of hydrocarbon oil duties and betting and gaming duties. Oil raise the most revenue, followed by tobacco.

Tobacco Products. Tobacco was the first target for excise duty -some time in the late 16th century. It has remained an important source of Government revenue, with the high incidence of tax on tobacco products and, latterly, the health arguments against smoking. These days most tobacco in the UK is sold as cigarettes. Since 1978 the duty on cigarettes has been based partly on a charge per 1,000 cigarettes and partly on a percentage of retail price. The duty on cigars, and hand-rolling, pipe and chewing tobacco is based entirely on weight.

All tobacco factories and storage depots are registered, and form a ring within which the tobacco can move under duty suspension. Duty is charged at the point where the tobacco products are delivered from registered premises or they may be exported duty-free. The task of accounting for duty and ensuring the safe storage and physical security of duty-unpaid tobacco lies with the manufacturer or importer. Control by Customs relies on examination of traders' systems, documents and accounts. In this way those areas most vulnerable to fraud can be assessed.

Control difficulties are not only restricted to domestic trade, for the removal of fiscal frontiers following the completion of the Single Market has led to increased opportunities for bootlegging and abuse of cross-border shopping. Counter-measures include up to seven years imprisonment for offences and the deployment of Excise Verification officers conducting intelligence based inland operations.

Alcoholic Drinks. Excise duties are charged in the UK on all drinks with an alcohol content greater than 1.2 per cent by volume. The greatest revenue comes from beer. Duty calculation is based on the alcoholic strength of the finished beer. Duty on spirits is also charged according to alcoholic strength and accounts for over half the price of a typical bottle of spirits bought in the UK. Exports are generally relieved of UK duties. The UK is the world's largest exporter of spirits, including over 85 per cent of the whisky produced in Scottish distilleries.

Wines of fresh grapes and "made-wines" (from ingredients other than fresh grapes) are subject to duty charged in two strength bands - 5,5 -15 and 15-22 per cent alcohol by volume. Sparkling wines are subject to a higher rate of duty than still wines. To encourage sensible drinking, there are also lower duty bands for lower strength wines between 1.2 and 5.5 per cent alcohol by volume.

All production of alcoholic drinks in the UK takes place in a tax warehouse approved by Customs. Brewers, distillers and other producers are approved as authorised warehousekeepers. The role of the Department staff is to protect the revenue, primarily by auditing the warehousekeeper's systems to ensure that they are producing accurate results. These systems audits are supplemented by physical spotchecks.

Oils. The first duty on oil was introduced in 1909. The duty has grown in importance as a revenue raiser as road transport has increased. At present all hydrocarbon oils are liable to excise duty, but partial or full rebates are allowed on most oils other than those used as fuel in road vehicles. Oils used as the raw material in industrial manufacture are duty-free as are kerosene (including kerosene used as jet aircraft fuel) and most lubricating oils.

By law duty is payable in much the same way as for alcohol and tobacco products, when oil leaves bonded premises or are imported for home use. Quantities involved in individual deliveries are often very large - a shipload of petrol could represent over £5 million in duty. Accounting and measuring accuracy by traders and effective auditing by excise staff is therefore of paramount importance.

III. Дайте відповіді на питання після текстів:

QUESTIONS:

1. When was an Excise Service in the UK set up?
2. What has happened to the excise duty system since that time?
3. What are the operating excise duties in the UK nowadays?
4. Why was tobacco the first target for excise duty in the 16th century?
5. How has the duty on cigarettes been calculated?
6. Within what ring can tobacco move under duty suspension?
7. Whose task is to account for duty?
8. What does Customs do to control excise duties?
9. Are excise duties charged on all drinks in the UK?
10. What does the greatest revenue come from?
11. How are duties on spirits calculated?
12. Where does the production of alcoholic drinks take place?
13. Who organises audits and physical spotchecks?

14. Why has the duty on oil grown in importance?

IV. Опишіть детально ситуацію або складіть діалог, використовуючи таку тематику:

1. Tobacco products as the first target for excise duty.
2. Duty calculations for alcoholic drinks.
3. Oil duties as a new revenue raiser.

IMPORT&EXPORT DOCUMENTATION

I. VOCABULARY

importer	імпортер
exporter	експортер
export (import) license	ліцензія на експорт (імпорт)
export (import) quota	квота на експорт (імпорт)
customs declaration	вантажна митна декларація
commercial documents	комерційні документи
waybill	товарно-транспортна накладна
air waybill	авіавантажна накладна
rail waybill	залізнична накладна
motor waybill	автодорожна накладна
marine waybill	морська накладна
river waybill	річкова накладна
advice on issuance of the documentary credit	авізо (повідомлення про відкриття акредитиву)
certificate of quality and quantity examination	акт експертизи якості і кількості
bank guarantee	банківська гарантія
dangerous cargo declaration	декларація про небезпечний вантаж
declaration of origin	декларація про походження вантажу
combined transport document	документ про комбіноване перевезення
notification of readiness for shipment	повідомлення про готовність до відвантаження книжка МДП коносамент
carnet TIR	книжка МДП
bill of landing	коносамент, накладна
container manifest	декларація вантажу
cargo manifest	перелік вантажу
invoice	рахунок-фактура, накладна
invoice number	номер рахунку фактури
consular invoice	консульська фактура
proforma invoice	рахунок-проформа
specified invoice	рахунок-специфікація
make out an invoice	виписати фактуру (накладну)

export/import license	експортна/імпортна ліцензія
shipping specifications	вантажна специфікація
quality certificate	сертифікат якості
certificate of origin	сертифікат походження товару
veterinary certificate	ветеринарне свідоцтво
insurance policy	страховий поліс
packing list	пакувальний лист товарів
airfreight	повітряні вантажі
air shipments	авіа-перевезення
air transportation	авіатранспорт
quality control	перевірка якості
qualiry guarantee	гарантія якості
certificate of title	сертифікат титулу (на майно)
cargo capacity	вантажомісткість
cargo, goods or freight	вантаж
carrier	транспортне агенство
shipment	перевезення, вантаж, відправлення
shipped weight	вага під час перевезення
shipper	перевізник
shipping and receiving	відвантаження, отримання
manifest of bill of good	перелік; номенклатура товарів
unloading (of goods)	розвантаження (товарів)
trucking	перевезення автотранспортом
transport vehicles	транспортні засоби
transfer of goods	перевезення вантажів
total weight	вага брутто; загальна вага
shipload	корабельний вантаж
shipping data	вантажно-транспортні дані
shipping documents	вантажні документи
overhead costs	накладні витрати
ocean cargo	суднотранспортний вантаж

II. Вивчіть такі терміни та їх скорочення перекладіть та поясніть кожний термін, використавши текст тлумачення:

Air waybill (AWB)	In air transport, a document that is both a receipt for goods and a record of the existence of a contract of carriage.
Bill of lading (B/L, b/l)	A shipping document given by the transporters acknowledging receipt of a goods and promising to deliver them.
Customs (Cstms.)	A group of government officials responsible for collecting customs duties and for controlling the import and export of forbidden goods.
Certificate of origin (C/O)	A formal declaration stating the name of the country in which certain goods have been manufactured.
Account (acct)	Record of financial transactions over a period of time, such as money paid, received, borrowed or owned.
Value Added Tax	Tax imposed as a percentage of the invoice value of goods and services.
Letter of credit (L/C, L.C.)	A letter from one party to another by which a customer named in the letter is given the right to obtain the money, credit or goods for which the writer of the letter takes responsibility.
Free on rail (FOR)	Price including all the seller's costs until the goods are delivered to the railway for shipment.
World Trade Organization (WTO)	International organization set up with the aim of reducing restrictions in the trade between countries.

III. Перекладіть такі терміни українською мовою:

Consignee, quantity, invoice number, amount, seller's reference, items, packages, country of destination, port or airport of discharge, port or airport of loading, buyer's reference, place of delivery, country of origin of goods, commodity code, terms of delivery, description, total gross.

IV. Прочитайте та перекладіть терміни, користуючись їхніми тлумаченнями:

Receiving date	date from which cargo is accepted for shipment for specified sailing.
Affreightment	a contract for the carriage of goods by sea for shipment expressed in charter party or bill of lading.
Forwarders certificate of shipment	a document issued by a freight forwarder certifying that the goods have been shipped on a named vessel or service.
Mate's receipt	document issued to the shipper for ship's cargo loaded from lighterage and later exchanged for bill of lading.
Proforma Invoice	a document which includes details of the date, name of consignee, quantity and description of

the goods, cost of the goods, packing carriage and freight, terms of sale, terms of payment, etc.

ATA carnet

international customs document to cover the temporary export of certain goods (commercial samples and exhibits for international trade fairs abroad and professional equipment) to countries which are parties to the ATA convention. Also covers the re-importation of such goods.

V. Прочитайте та зробіть письмовий переклад:

1. Consular invoice is an export invoice which has been legally attested the Consul of the country to which the goods are being sent. Such invoices are accepted by the Customs in the buyer's country as a true basis for charging import duty.
2. Customs invoice is one prepared by an exporter specially for customs purposes on an official form and giving more information than in an ordinary invoice, such as the value of the goods in the exporting and the importing country. The invoice usually has to be signed and witnessed.
3. Export invoice is part of a set of export and shipping documents and which gives extra details such as shipping marks, freight insurance, dock charges, etc. special to export trading. It is a document of title.
4. Certificate of insurance is a short document issued by an insurance company to an insured party, declaring that an insurance contract exists, that it covers the insured against certain stated risk(s) and mentions the essential conditions of the policy. A marine certificate of insurance is relating to goods shipped by sea and forms part of the shipping documents. In some countries a motor- vehicle certificate of insurance must be carried by the driver of any vehicle while using the roads, as proof that the vehicle is insured.
5. Bill of lading is a shipping document given by a ship-owner or his agent or the master of a ship to the shipper acknowledging receipt of goods, recording their condition, and promising to deliver them in the same condition to the person named as consignee or according to his order. The b/l also states the conditions under which the goods are carried, the amount of the freight and other details. The consignee uses the b/l to prove his title, i.e. his right to take possession of the goods. The shipper or consignor may use the b/l as security when discounting a bill of exchange. The b/l thus serves three important purposes, being a receipt for goods carried, a contract to carry, and a documentary proof of title.
6. Way-bill is in inland road, rail and air transport, a document that is both a receipt for goods and a record of the existence of a contract of carriage. The carrier makes three copies, keeps one, gives one to the consignor, and gives the

third to the consignee when the goods are delivered. It is not a bill of lading and is not negotiable.

VI. Підберіть до кожного терміну лівої колонки відповідне тлумачення:

Shipping invoice	a) receipt for goods shipped on board a ship signed by the person (or his agent) who contracts to carry them, and stating the terms on which the goods are carried.
Quality Certificate	b) a document confirming the nature, quantity, value, etc. of goods shipped and their place of manufacture, and includes a declaration stating the country of origin of the goods.
Bill of lading	c) document giving details of merchandise shipped.
Certificate of origin	d) document that accompanies goods conveyed by the airline throughout the transit.
Air Waybill	e) document which confirms that the description of the cargo is found on the bill of lading or certificate of insurance or export invoice and so on.

VII. Прочитайте та перекладіть текст:

EXPORTS AND IMPORTS

Exports and imports are the articles shipped out of and into a country. Export comes from the Latin words *ex* and *portare*, meaning to carry out. Import, from the Latin *in* and *portare*, means to carry in.

A country exports goods under the following conditions: if it is the world's sole supplier of a certain product, if it produces the goods at a relatively lower cost than other countries; if its goods are in demand because they are of outstanding quality; or if it can produce certain goods at a season of the year when other countries need to import them.

Most imports consist of goods that are not produced domestically. For example, the climate in Europe is not suitable for growing coffee. For this reason, Europeans import coffee beans from Latin America and Africa.

A nation's pattern of exports and imports tends to change over a year. This change in trade patterns may be due to technological developments. For example, the discovery of synthetic substitutes for such natural products as silk and rubber reduces the need to import these natural products. Foreign investment, such as building factories in other countries, also causes important changes in international trading patterns.

Government policies may affect the exports and imports of a country. For example, lowering of trade barriers tends to increase imports of certain products produced more efficiently abroad. And lowering of trade barriers by other countries opens markets for exports.

Government policies aimed at economic development have a substantial effect on the trade patterns of the country and its trading patterns. For these reasons, nations find it useful to discuss their policies in international organisations and to make agreements.

VIII. Користуючись інформацією з тексту Export and Import” дайте відповіді на такі запитання:

1. Under what conditions does a country usually export goods?
2. What goods do most imports consist of?
3. Does a nation's pattern of exports and imports tend to change over the year?
4. May government policies affect exports and imports of a country?
5. What does the word “Export” mean?
6. What does the word “Import” mean?

IX. Розкрийте дужки та поставте дієслова у відповідну часову форму; утворені тексти прочитайте та перекладіть:

1. Exports are goods or services ... (to sell) to foreign countries. In terms of the balance of payments, goods (to classify) as visible, while such services as banking, insurance, and tourism (to treat) as invisibles. The UK ...traditionally ... (to rely) on its invisibles to achieve its trade balance as it ... (to=tend)-to spend more on imports than it... (to receive) in exports.
2. Export licence is a licence ... (to require) before goods can (to export) from a country. Export licences ... only ... (to require) in the UK for certain works of art, antiques, etc., and certain types of arms and armaments.
3. Import licence is a permit allowing an importer ...(to bring) a stated quantity of certain goods into a country. Import licences (to need) when import restrictions ... (to include) import quotas, currency restrictions, and prohibition. They also ... (to function) as a means of exchange control, the licence both permitting importation and allowing the importer ... (to purchase) the required foreign currency.
4. Import entry form ... (to be) a form ... (to complete) by a UK importer of goods and submitted to the Customs and Excise for assessment of the import duty, if any. When ... (to pass) by the Customs the form functions as a warrant to permit the goods ... (to be) removed from the port of entry.

X. Заповніть пропуски прийменниками де потрібно; утворені тексти прочитайте та перекладіть:

by of in for into on

1. Import restrictions are restrictions imposed ... goods and services imported ... a country, which usually need to be paid for in the currency ... the exporting country. This can cause a serious problem to the importing country's balance ... payments, hence the need ... restrictions, which include tariffs, import quotas, currency restrictions, and prohibition. Prohibition will also apply to preventing the importation ... illegal goods (e.g. drugs, arms). The restrictions may also be imposed to protect the home industry against foreign competition or during the course ... political bargaining.
2. A tax or tariff ... import goods is import duty. Import duties can either be a fixed amount or a percentage ... the value of the goods. They have been a major type of barrier used to protect domestic production against foreign competition

and they have also been an important source ... government revenue, especially ... developing countries.

3. Import quota is an import restriction imposed ... imported goods, to reduce the quantity of certain goods allowed ... a country from a particular exporting country, ... a stated period. The purpose may be to conserve foreign currency, if there is an unfavourable balance ... payments, or to protect the home market against foreign competition. Quotas are usually enforced ... means of import licences.

XI. Прочитайте та перекладіть такі речення:

1. Japanese car manufacturers want an increase in the UK import quota.
2. Before we could clear the goods through customs we had to show the certificate of origin.
3. The shipping company will only release the goods against a signed original of the bill of lading.
4. The ship arrived in London with a cargo of electrical goods.
5. Some toxic chemicals require an import license before they can be brought into the country.
6. Give one copy of the way-bill to the consignor and one to the consignee when the goods arrive.
7. Quality control is an important part of the manufacturing process.
8. The shipping clerk checked the documents accompanying the packages, including a documentary bill.
9. The manifest was signed by the captain after loading.
10. Does the price include transportation to England.

XII. Заповніть пропуски артиклями де необхідно:

1. Certificate of insurance is ... certificate giving abbreviated details of ... cover provided by ... insurance policy. In a motor - insurance policy or ... employers - liability policy, ... information that must be shown on ... certificate of... insurance is laid down by ... law and in both cases ... policy cover does not come in to force until the certificate has been delivered to ... policyholder.
2. ... document that states ... country from which a particular parcel of ... goods originated is named the certificate of ... origin. In international trade it is one of ... shipping documents and will often determine whether or not ... import duty has to be paid on ... goods and, if it has, on what ... tariff. Such certificates are usually issued by ... chamber of commerce in ... country of origin.

XIII. Розтастє знаки пунктуації в тексті; утворений текст запишіть:

Bill of lading is a document acknowledging the shipment over consignor's goods for carriage by sea it is used primarily when the ship is carrying goods belonging to a number of consignors (a general ship) in this case each consignor receives a bill issued (normally by the master of the ship) on behalf of either the ship-owner or a charterer under a charter-party the bill serves three functions it is a receipt for the goods it summarizes the terms of the contract of carriage and it acts as a

document of title to the goods a bill of lading is also issued by a ship-owner to a charterer who is using the ship for the carriage of his own goods in this case the terms of the contract of carriage are in the charter-party and the bill serves only as a receipt and a document of title during transit ownership of the goods may be transferred by delivering the bill to another if it is drawn to bearer or by endorsing it if it is drawn to order it is not however a negotiable instrument the bill gives details of the goods if the packages are in good order a clean bill is issued.

XIV. Прочитайте, випишіть невідомі слова та перекладіть тексти:

Text 1: EXPORT CREDIT INSURANCE

Insurance designed to guarantee that the exporter will be paid for his goods after delivery is called export credit insurance. If the exporter has such insurance, responsibility for collecting payment from the company that imports the goods in another country, or the company's agent, rests with the underwriter of the export credit insurance.

Text 2: EXPORT ENHANCEMENT PROGRAM

The Export Enhancement Program (EEP) provides direct U.S. response to export subsidies of other countries by subsidizing U.S. - produced agricultural products into the world market. The EEP was initiated in May 1985 under provisions of the Commodity Credit Corporation (CCC) Charter Act and mandated by provisions of the Food Security Act of 1985; and the Food, Agricultural, Conservation and Trade Act of 1990. Subsidies are paid to exporting operations in the form of either commodity certificates redeemable for stocks held by the CCC or cash payments.

Text 3: EXPORT ADMINISTRATION ACT OF 1979

This statute authorizes the U.S. president to control exports to specific foreign destinations of U.S. commodities and technical data, especially high technology products, to protect the national security, to ensure against an excessive drain of scarce goods, or to further foreign policy objectives. It also prohibits compliance with foreign boycotts.

Text 4: EXPORT TRADING COMPANY

Export trading company is a corporation or other business unit organized and operated principally for the purpose of exporting goods and services, or of providing export-related services to other companies. The Export Trading Company Act of 1982 exempts authorized trading companies from certain provisions of U.S. anti-trust laws.

Text 5: GENERALIZED SYSTEM OF PREFERENCES

Generalized system of preferences (GSP) is a concept developed within UNCTAD to encourage the expansion of manufactured and semi-manufactured exports from developing countries by making such goods more competitive in developed-country markets through tariff preferences. The GSP reflects international agreement, negotiated at UNCTAD II (New Delhi, 1968), that a temporary and non-

reciprocal grant of preferences by developed countries to developing countries would be equitable and, in the long term, mutually beneficial. To meet its GSP commitment, each industrialized nation determined its own system of preferences, specifying the goods, the margins of preference, and in some cases, the value or volume of goods that would benefit from preferential treatment. Twenty-seven industrialized countries, including the United States now maintain GSP programs.

The U.S. Trade Act of 1974 authorized the first U.S. GSP arrangement for the period of January 1, 1976 until January 4, 1985. The U.S. program was extended through July 4, 1993, by the Trade and Tariff Act of 1984. An extension of the GSP program in its existing form through September 30, 1994, was secured under a budget legislation package. The Clinton administration is expected to introduce legislation to authorize long-term renewal GSP program in 1994.

Approximately 4,100 categories of articles in the tariff schedule have been designated as eligible for duty free entry into the United States under GSP. But the 1974 legislation explicitly indicated a number of “exceptions”, including textiles, clothing, watches, steel, footwear, glass, some electronic articles and other sensitive products that could not enter the United States duty free under the GSP authority. The Trade Act of 1974 also stated that any country supplying more than 50 percent of total U.S. imports of a particular item in one year, or exceeding a specified dollar amount for that item, would be ineligible for GSP benefits for that product during the following year because it had no “competitive need” for such benefits. The U.S. Trade Agreements Act of 1979 provided that the 50 percent limit may be waived for a product falling below a certain dollar amount that was to be adjusted annually to reflect changes in the U.S. gross national product.

Some developing countries are ineligible to receive U.S. GSP benefits: those that participate in OPEC or “other cartel-like arrangements”, those that nationalize property of U.S. citizens without providing satisfactory compensation; those that fail to cooperate in international drug control efforts; most communist states; those that exceed a certain per capita GNP; those that fail to maintain reasonable and equitable market access or adequate intellectual property protection for U.S. goods, services and investment; and those that fail to ensure internationally recognized worker rights. The Enabling Clause, adopted as a consequence of the Tokyo Round, established a legal basis within GATT for extending GSP benefits, notwithstanding GATT’s most-favored-nation clause.

Text 6: EUROPEAN COMMUNITY (EC)

The European Economic Community (EEC) came into being on January 1, 1958, based on the Treaty of Rome, with six participating member states (France, Italy, the Federal Republic of Germany, Belgium the Netherlands and Luxembourg). From the beginning, a principal objective of the Community was the establishment of a customs union, other forms of economic integration, and political cooperation among member countries. The Treaty of Rome provided for the gradual elimination of customs duties and other internal trade barriers, the establishment of a common external tariff, and guarantees of free movement of labor and capital within the Community. The United Kingdom, Denmark and Ireland joined the Community in

1973, and Greece in 1981 Spain and Portugal became members in 1986. A number of other European countries have already, or are expected to apply for membership in the 1990s. Norway, Sweden, Finland and Austria are expected to join the Community in November 1995. Turkey's "Association Agreement" with the Community also calls for its eventual membership. In recent years, the Community made major efforts to "deepen" its integration by attempting to remove remaining barriers to the free movement of goods, people, capital and services within the EC via what became known as the "single market" or "1992" program. Part 1, Article 1 of the Maastricht Treaty on European Union formalized the use of "EC" as a reference to "European Community." The treaty also introduced the term "European Union" as a broader legal entity than the EC. The Community is headquartered in Brussels. The member states, acting through various Councils, set overall EC policy, which is executed by the Commission, the Community's permanent staff. Technical experts from Community capitals meet regularly to deal with specialized issues in such areas as agriculture, transportation, or trade policy.

Text 7: EUROPEAN UNION

The European Union (EU) is an umbrella reference to the European Community (EC) and to two European integration efforts introduced by the Maastricht Treaty: Common Foreign and Security Policy (including defense) and

Justice and Home Affairs (principally cooperation between police and other authorities on crime, terrorism, and immigration issues). The term "European Union" was introduced in November 1993 (when the Maastricht Treaty on European Union entered into force). The term "European Community" (EC) continues to exist as a legal entity within the broader framework of the EU.

Text 8: IMPORTS

Imports is the inflow of goods and services into a country's market for consumption. A country enhances its welfare by importing a broader range of higher quality goods and services at lower cost than it could produce domestically. The expansion of world trade since the end of World War II has therefore been a principal factor underlying a general rise in living standards in most countries.

Text 9: QUANTITATIVE RESTRICTIONS

Quantitative restrictions (QRs) are explicit limits, or quotas, on the physical amounts of particular commodities that can be imported or exported during a specified time period, usually measured by volume but sometimes by value. The quota may be applied on a "selective" basis, with varying limits set according to the country of origin, or on a global basis that only specifies the total limit and thus tends to benefit more efficient suppliers. Quotas are frequently administered through a system of licensing. GATT Article XI generally prohibits the use of quantitative restrictions, except under conditions specified by other GATT articles; Article XIX permits quotas to "safeguard" certain industries from damage by rapidly rising imports; Articles XII and XVIII provide that quotas may be imposed for balance of payments reasons under circumstances laid out in Article XV; Article XX permits

special measures to apply to public health, gold stocks, items of archaeological or historic interest, and several other categories of goods; and Article XXI recognizes the overriding importance of national security. Article XIII provides that quantitative restrictions, whenever applied, should be non-discriminatory.

Text 10: EXPORTER'S SALES PRICE

Exporter's sales price (ESP) is a statutory term used to refer to the U.S. sales price of merchandise which is sold or likely to be sold in the United States, before or after the time of importation, by or for the account of the exporter. Certain statutory adjustments are made to permit a meaningful comparison with the foreign market value of such or similar merchandise, e g., import duties, U.S. selling and administrative expenses, and freight are deducted from the U.S. price.

Text 11: EXPORTS

Goods and services produced in one country and sold in other countries in exchange for goods and services, gold, foreign exchange or settlement of debt are called exports. Countries devote their domestic resources to exports because they can obtain more goods and services with the international exchange they earn from the exports than they would from, devoting the same resources to the domestic production of goods and services.

Text 12: COORDINATING COMMITTEE FOR MULTILATERAL EXPORT CONTROLS

Coordinating Committee for Multilateral Export Controls (COCOM) is a committee consisting of representatives from all NATO countries (except Iceland) for coordinating policies restricting exports of products of potential strategic value to the former Soviet Union and certain other countries. Created in 1949, the committee not only reviewed military technology transfer for potential embargo, but also tried to anticipate the "end use" of products manufactured for civilian purposes, such as computers and transistors. For reasons including the disintegration of the Soviet Union, and the goal of assisting economic and political reform in Russia and the New Independent States, the United States and its COCOM partners agreed in 1993 to end the Cold War regime effective March 31, 1994, and to work toward a new arrangement to enhance transparency and restraint in conventional weapons and sophisticated technologies to countries whose behavior is cause for serious concern and to regions of potential instability. COCOM members agreed to maintain the existing lists as the basis for national export controls after March 31 while new control lists and arrangements were being finalized.

(1) INVOICE

1. Прочитайте та перекладіть такі слова та словосполучення:

Invoice price; total invoice value; commercial invoice; invoice discounting; pay an invoice; make out an invoice; VAT invoice; invoice clerk; send an invoice; invoicing; invoicing department; invoicing in triplicate; VAT invoice.

1.2. Прочитайте та перекладіть такі скорочення:

A.A.R. (against all risks); a.g.w. (actual gross weight); a/r (all risks); AD (anti-dumping); B.S. (balance sheet); B/L (bill of lading); B/E (bill of entry); C.H. (Clearing House); d/o. (delivery order); DF (duty free); F.D. (free delivery); inv. (invoice); L/C (letter of credit); VAT (value added tax); WT (weight).

1.3. Прочитайте та перекладіть текст:

Invoice is a bill relating to the sale of goods or services. A separate document, sent by the seller to the buyer, for each sale, giving details of the goods sold. An invoice may be a record of a credit sale, or a demand of payment, or a paper giving information. Every invoice must give certain basic information; the names and addresses of the seller and the buyer; the dates and numbers of the invoice and the order; a description of each kind of goods bought, the quantity, price per unit and total price of each kind; the total price of the goods; the discount allowed; the total amount of invoice. Depending of its purpose, an invoice may also give: the number of packages, their nature (bales, cases, cartons, etc.) and their marks; responsibility for insurance of the goods while being carried, etc. Export invoices usually need special treatment.

Certified invoice is an export invoice bearing, usually on the back, a printed and signed certificate of origin concerning the goods.

Commercial invoice is the usual kind of export invoice sent by the seller to the buyer, either direct or through a bank, recording a sale of goods; it also tells the buyer that the amount of the invoice has been debited in the buyer's account in the seller's ledger.

Invoice is a document stating the amount of money due to the organization issuing it for goods or services supplied. A commercial invoice will normally give a description of the goods and state how and when the goods were dispatched by the seller who is responsible for insuring them in transit and the payment terms.

Consignment invoice is an export invoice which relates to goods sent to an agent abroad to be sold on commission and at the risk of the exporter, i.e. for goods sent on consignment.

Consular invoice is an export invoice which has been legally attested (formally signed by) the Consul of the country to which the goods are being sent. Such invoices are accepted by the Customs in the buyer's country as a true basis for charging import duty.

Customs invoice is one prepared by an exporter specially for customs purposes on an official form and giving more information than in an ordinary invoice, such as the value of the goods in the exporting and importing country. The invoice usually has to be signed and witnessed.

Export invoice is one that is part of a set of export and shipping documents and which gives extra details such as shipping marks, freight, insurance, dock charges, etc. special to export trading. It is a document of title.

Final invoice is one which follows or replaces a provisional invoice sent earlier.

Franco invoice is a special export invoice planned to help the customer who does not understand English. The price of the goods includes all costs of delivery to the buyer's premises. Often, especially for sales to countries in continental Europe, franco invoices are expressed in the language of the buyer, prices are given in his local currency and measurements are in metric units.

An invoice gives details of the goods which are the basis of the transaction between the exporter and the importer. It is usually completed on the exporter's own headed invoice form, and several copies are normally required for use by Customs and Excise authorities overseas.

The invoice must carry a description of the goods, stating prices and terms exactly as specified in the credit, as well as shipping marks. The following details are usually required and the inclusion of other information may be necessary (numbers correspond to those in the example):

1. Exporter's name and address;
2. Importer's name and address;
3. Place and date of issue;
4. Description of the goods;
5. Cost of freight and insurance (if specifically requested);
6. Shipment terms;
7. Total amount payable;
8. Number and type of packages;
9. The contents of individual packages;
10. The export and/or import licence numbers;
11. Marks and numbers on packages;
12. Signature of the exporter.

1.4. Ознайомтеся із зрізцем документа «Invoice» ; заповніть його англійською мовою, використавши інформацію з тексту

<div style="border: 1px solid black; border-radius: 50%; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">1</div>	<div style="border: 1px solid black; border-radius: 50%; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">2</div>	<div style="border: 1px solid black; border-radius: 50%; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">3</div>	
		Data _____	
		Invoice No _____	

QUANTITY	DESCRIPNION	AMOUNT
	<div style="border: 1px solid black; border-radius: 50%; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center; margin-bottom: 10px;">4</div>	
	<div style="border: 1px solid black; border-radius: 50%; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center; margin-bottom: 10px;">5</div>	
	Price _____ each	
	All freight charges and export packing Insurance from warehouse to warehouse	
	<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="border: 1px solid black; border-radius: 50%; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center;">6</div> <div>C.I.F. ...</div> <div style="border: 1px solid black; border-radius: 50%; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center;">7</div> <div>Total</div> </div>	
	<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="border: 1px solid black; border-radius: 50%; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center;">8</div> <div style="border: 1px solid black; border-radius: 50%; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center;">9</div> </div> Packed in ...	
	<div style="border: 1px solid black; border-radius: 50%; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center; margin-bottom: 10px;">10</div>	
<div style="border: 1px solid black; border-radius: 50%; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center;">11</div>	Import Licence No. _____	
	<div style="border: 1px solid black; border-radius: 50%; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center;">12</div>	

(2) EXPORT INVOICE

2.1 Прочитайте та перекладіть текст “Export Invoice

EXPORT INVOICE

An “Export Invoice” usually bears the exporter’s own headed invoice form stationery and contractual address. The export invoice is issued by the seller (exporter). The export invoice forms the basis of the transaction between the seller and buyer. It can also be used as a basis for combined invoices termed “Certificates of Value and Origin” (CVO). The invoice can be certified by the appropriate authority to confirm the authenticity of the value and origin of the goods. In such circumstances it would be termed a certificate of value and origin. Some countries merely accept the exporter's signature as the required certification, but others require the export invoice to be legalized by the buying nation's Consulate in the exporter's or seller's country before the goods can enter the importer’s or buyer's country. It is used worldwide by countries exercising some degree of regulation or control over their level of imports, especially in particular commodity areas. Banks will provide on request, for specific countries, details of the data discrepancy areas and terms under which the document is used. The document contains details of invoice number, the date, seller's or buyer's references, consignee country of origin and destination; terms of delivery and payment; vessel or flight details; port or airport of loading; port or airport of discharge; place of delivery; and fullest details of the merchandise, including unit price.

Instructions for completing the form. The export invoice is prepared by the shipper, exporter or agent. Exporter’s signature accepted as required certification in some countries. Other countries require clearance from the buying nation's Consulate in the exporter's country. The document is required by the buyer or bank or the customs to process the cargo through the customs and the bank to effect payment of the goods. The document is required or specified under the export contract terms as specified, for example, under a letter of credit and custom importer arrangements as requested by the importer to the exporter.

Discrepancies (i.e. likely errors) and their consequences. The following discrepancies relating to processing invoices under letters of credit do arise and should be avoided:

1. value exceeds credit amount;
2. amount differs from that of bill of exchange;
3. price of goods not as indicated in credit;
4. omission of the price basis and shipment terms, for example, CIF, FOB, C & F, etc.;
5. inclusion of charges not specified in the credit;
6. invoice not certified, notarised or signed as required by the credit;
7. buyer's name differs from that mentioned in the credit;
8. invoice not issued by the exporter;
9. invoice does not contain declaration required under the credit;
10. description of goods differs from that in the credit.

The following items must be kept in mind when the shipper or exporter or agent prepares the invoice and presents them to the bank under a documentary letter of credit:

1. the invoice description of the goods agrees exactly with the documentary letter of credit;
2. the invoice is addressed to the importer;
3. the invoice includes the exact licence or certificate numbers required by the credit;
4. the invoice shows the terms of shipment mentioned in the credit.

2.2. Дайте відповіді на такі запитання до тексту “Export Invoice”:

1. What is “Export Invoice”?
2. Who issues export invoice?
3. Can you tell what is export invoice needed for?
4. What details does export invoice contain?
5. What items should be born in mind when preparing the invoice?

2.3. Прочитайте та перекладіть такі слова та словосполучення. Знайдіть речення в тексті (2.1.J, в яких вони вживаються:

Contractual address; transaction; appropriate authority; certificate of value; regulation; merchandise; discrepancy area; airport of loading; cargo; documentary letter of credit; certificate number.

2.4. Підберіть до кожного скорочення (пункт А) відповідне слово або словосполучення (пункт Б) та зробіть їх переклад:

- | | |
|--|--|
| a) VAT; CIF; C&F; f.o.b; GATT; T.Q.; S/O; shpg.; Pt.; R.O. Co.; CIV; Cstms; delv.; D/A bill; E.C.; E.F.T.A.. | b) General Agreement on Tariffs and Trade; total quality; European Free Trade Association; receiving order; value added tax; Customs Import Value; documents-against-acceptance bill; cost and freight; company; shipping; free on board; payment; European Community; Customs; cost, insurance and freight; shipowner; delivered. |
|--|--|

2.5. Ознайомтеся із заповненим взірцем документа «Invoice» та підготуйте його переклад

CHINA TOBACCO IMPORT AND EXPORT GUIZHOU CORPORATION			
INVOICE			
		No.	GT98036
		Date:	MAY. 25.1998
TRANS-CONTINENTAL LEAF TOBACCO			
To Messrs. <u>CORP.</u>		Contract No. <u>CT98025</u>	
From: <u>MANZHOULI, CHINA</u>		To <u>CHERKASSY</u> L/C No. <u>T/T</u>	
Marks And Nos	Quantities And Description	Unit Price	Amount
TRANS-CONTINENTAL LEAF TOBACCO CORP ORIGIN CHINA LOT NO. 80277 CVWCL 2401.10.100 CODE 2401.10.100 1-UP G T N 61.2KGS 1.2KGS 60KGS	NO PKGS: 416 BALES GROSS: 25459. 20 KGS NET: 24960.00KGS CHINESE TOBACCO GRADE CVWCL3BL	DAF MANZHOULI USD 1800.00/MT	USD44928.00
TOTAL AMOUNT: DAF MANZHOULI		USD44928.00	
SELLERS NAME TRANS CONTINENTAL LEAF TOBACCO CORP. BUYERS NAME SOA REEMTSMA CHERKASSY TOBACCO FACTORY CONTRACT NO. 82/01-98 DATED 30.01.1998 CONTRACT NO. 96/01-98 DATED 20.04.1998			
"THIS INVOICE IS FOR CHINESE CUSTOMS EXPORT PURPOSES ONLY, AND IS VALID ONLY WITHIN THE TERRITORY OF THE REPUBLIC OF CHINA"			

(3) PROFORMA INVOICE

3.1. Прочитайте та перекладіть текст:

PROFORMA INVOICE

A Proforma Invoice includes details of the date, name of consignee, quantity and description of the goods, marks and measurement of packages, cost of the goods, packing carriage and freight, postage, insurance premium, terms of sale, terms of payment etc. The proforma invoice is issued by the exporter. This type of invoice may be required in advance of dispatch of goods for an import licence or letter of credit purposes. It has no legal status other than a means of facilitating the buyer's bank providing the necessary fund provision to buy the importer's product. It is a recognized document in international trade but has no convention status other than it is mentioned as one of many documents required under the cargo delivery terms' arrangements found in INCOTERMS.

The proforma invoice is widely used in international trade and enables the exporter to have subsequent confirmation through a letter of credit that the buyer has funds to make the purchase as authorized or permitted by the buyer exchange control or import regulations.

Instructions for completing the form. The proforma invoice is prepared by the shipper, exporter or agent who shall bear the following points in mind:

1. the invoice description of the goods should agree exactly with the documentary letter of credit;
2. the invoice should be addressed to the importer;
3. the invoice should include the exact licence or certificate numbers required by the credit;
4. the invoice should show the terms of shipment mentioned in the credit.

It is provided by the exporter and certified by a senior executive. The shipper, exporter or agent presents the proforma invoice to the bank under a documentary letter of credit. The documents required to process the consignment and the time-scale will be recorded on the letter of credit.

Discrepancies (i.e. likely errors) and their consequences. The following discrepancies relating to the processing of invoices under letters of credit do arise and should be avoided:

1. value exceeds credit amount;
2. amount differs from that of bill of exchange;
3. price of goods not as indicated in credit;
4. omission of the price basis and shipment terms, e.g. FOB, CIF, C&F, etc.;
5. inclusion of charges not specified in the credit;
6. invoice not issued by the exporter;
7. invoice does not contain declaration required under the credit;
8. description of goods differs from that in the credit.



3.2. Дайте відповіді на такі запитання до тексту "Proforma Invoice*";

1. What is "Proforma invoice"?
2. What is the legal status of proforma invoice?
3. Why is proforma invoice widely used in international trade?

3.3. Прочитайте та перекладіть такі слова та словосполучення; випишіть речення з тексту в яких вони вживаються.

exporter, dispatch of goods, legal status, convention status, cargo delivery, letter of credit, certified by.

3.4. Ознайомтеся із взірцем документа "Proforma Invoice" і заповніть його англійською мовою:

PROFORMA INVOICE No.			
INVOICE TO		Amari Overseas Limited Suite 2, Smith Bradbeer House, 41 High Street, Eastleigh, Hampshire SO5 5LG Telephone: 0703 629449 Telex: 47398 Amari G Facsimile: 0703 6293301	
DELIVER TO		CUSTOMER ORDER No	DATE
		OUR ORDER No	DESPATCH DATE
SHIPPING MARKS	SPECIAL INSTRUCTIONS	ADVICE NOTE No	CUSTOMS FORMS ATTACHED
		METHOD OF SHIPMENT	
QUANTITY ORDERED	DESCRIPTION & SPECIFICATIONS	UNIT PRICE Sate Currency	
NETT WEIGHT	SIGNED	NETT TOTAL	
GROSS WEIGHT		VAT@ %	
SIZE	AMARI OVERSEAS LIMITED	TOTAL DUE	
 VAT No 411 7029 90		Regislored Office Aman House, 52 High Street Kington Upon Thames, Surrey KT1 1HN Regestered Number 1806847 England	

(4) AIR WAYBILL

4.1. Прочитайте та перекладіть текст:

AIR WAYBILL

An Air Waybill is the document that accompanies goods conveyed by the airline throughout the transit. It is an air consignment note. It is not a document of title or transferable or negotiable instrument. Overall it is a receipt for the goods for dispatch and is prima facie evidence of the conditions of carriage.

A single air waybill covers carriage over any distance by as many airlines as may be required to complete the transportation. When goods carried by one airline for part of the journey are transferred to another airline, the original air waybill is sent forward with the consignment from the point of original departure to the final destination under a through rate. The main functions of the air waybill are a contract of carriage and a receipt for goods providing a unique reference for handling inventory control and documentation. Air waybill provides description of goods and full rating information, including special handling requirements, routing details including interchange airports where the cargo is transferred from one airline to another airline flight. Post-flight information includes a document source for revenue collection, interlining accounting and proration and cargo statistics. At destination airports the air waybill serves as a basic document for verification to consignee, customs clearance and delivery to consignee. Additionally, it is a source document for clearance and delivery-charges accounting. The conditions of carriage are found on the reverse side of the air waybill document.

The IATA air waybill is ratified by almost every country throughout the world except certain countries. This permits interchange-ability of the document throughout the transit thereby permitting through cargo transits under one document. A central clearing financial house is situated in Brussels where inter-airline accounts are settled monthly.

Under a documentary letter of credit certain specific information or instructions to be shown on the air waybill may be requested. This usually includes: names and addresses of the exporter, importer and first carrier or airline; the names of the airports of departure and destination together with details of any special route; the date of the flight; the declared value of the merchandise for customs purposes; the number of packages with marks, weights, quantity and dimensions; the freight charge per unit of weight or volume; the technical description of the goods and not the commercial description; whether the freight charge has been prepaid or will be paid at the destination; the signature of the exporter (or his agent); the place and date of issue; and finally the signature of the issuing carrier (or his agent).

Instructions for completing the form of the air waybill. Where more than one package is involved, the carrier can require the consignor to make out separate air waybills. The air consignment note must be printed in one of the official languages of the country of departure, e.g. English, French, German, etc. Erasures are not admissible but alterations can be made provided they are authenticated by the consignor's signature or initials. If quantities, weights or values are altered, they must

appear in words as well as figures. Goods are either conveyed under consolidation or group arrangements

initiated by the IATA agent who issues the air waybill, or booked direct with the airline that issues the air waybill.

Usually there are 12 copies of each air waybill for distribution to the shipper, sales agent, issuing carrier (airline operator), consignee, delivery receipt, airport of destination, third carrier (if applicable), second carrier (if applicable), first carrier, extra copy for carrier (when required), invoice and airport of departure. Copies 1, 2 and 3 are originals. Documents accompanying each air waybill vary by type of commodity and destination country.

4.2. Користуючись інформацією з тексту “Air Waybill” дайте відповіді на такі запитання:

1. What is an air waybill?
2. What are the main functions of the air waybill?
3. What information is included in the air waybill?
4. What are the instructions for completing the form of the air waybill?
5. How many copies of each air waybill are usually prepared and for whom?
6. Why do we need air waybill?
7. What kind of the document is the air waybill?

4.3. Прочитайте та перекладіть слова та словосполучення, які зустрічаються в бланках “Air Waybill”.

shipment details, account, size and weight, description, currency, domestic, transport charges, insurance, dimensions, receiver, loading airport.

4.4. Виберіть вірний варіант слова та заповніть ним пропуски в реченнях:

A document made out by a consignor of goods by air freight to facilitate swift delivery of the goods to the consignee is called ... (invoice, air waybill, proforma invoice).

It gives the name of the consignor and the ... (destination, loading, terminal) airport, the consignee and the airport of ... (loading, terminal, destination) a description of the goods, the value of the goods, and the marks, number, and dimensions of the packages.

4.5. Уважно ознайомтеся із бланком документа “Air Waybill”; заповніть його англійською мовою.

DHL WORLDWIDE EXPRESS		Shipment Airwaybill (Non negotiable)	
1 From (Sender):			
Account no. Sender's reference first twelve characters will be shown on invoice		Sender's name	
Postcode		Phone/Fax/Telex	
Postcode		Postcode	
Not all payment and servior options			
Services DOCUMENT WORLWIDEPARCEL EXPRESS INTRA EC (in free circulation) EXPRESS DOCUMENT DOMESTIC WORDMAIL Airmail/Printed Matter specify one OTHER SERVICE		Transport charges if left blank sender Pays transport charger Sender Cash/Cheque/Credit Card For approved customs only External Billing Agreement Transpourt Collect Shipment insurance see reverse YES	
Dimensions cm Lx WxH x x x		Weight	
VOLUMETRIC / CHARGED WEIGHT		CHARGES Services Special Insurance Other / VAT	
CODES		TOTAL	
CURRENCY CODE		TRANSPORT COLLECT STICKER No.	
PICKED UP BY Route No. Time Date		Sender's information and signature	
Declared value give currency		Senders VAT/ GST no	
Harmonised commodity code if applies		Receivers VAT/ GST no or EIN/SSN	
Type of export PERMANENT REPAIR/RETURN TEMPORARY		Destination duties / taxes if left blank recener pays duties / taxes Receiver Sender Other	
Signature		Date	

(5) ATA CARNET

5.1. Прочитайте та перекладіть текст:

ATA CARNET

An “ATA Carnet” is a nine-copy international customs document that allows the temporary importation of goods, whether accompanied or not, free of customs duties, taxes etc. and without the necessity to raise bonds or deposit amounts for duty, or complete customs documentation in foreign countries. It may be used for practically all kinds of goods and can provide for a simple entry and exit to and from a single country, or for numerous multi-destination journeys during the validity of the carnet. This validity can never exceed one year. The ATA Carnet is issued after completion of the associated official application form and ATA bank or insurance company guarantee where applicable.

The procedure for obtaining an ATA Carnet is as follows:

1. completion of the official application form and payment of the issuing fee;
2. lodging of adequate security to cover duty, etc.;
3. completion of the ATA Carnet forms.

ATA carnets are now commonly used by business travellers carrying (or dispatching in advance) samples when making sales or demonstration tours, and by professional people - educationalists, engineers or entertainers fulfilling overseas engagements and taking equipment with them. Goods for showing at overseas fairs and exhibitions are specifically covered by ATA carnets, often allowing for the goods to be finally examined at the exhibition site rather than at the frontier post.

The system is governed by International Convention under which carnets can be issued for the following categories of goods:

- 1) commercial samples and advertising film (16 mm);
- 2) goods for international exhibition;
- 3) professional equipment.

5.2. Користуючись інформацією з тексту, дайте відповіді на такі запитання:

- 1) What is “ATA Carnet”?
- 2) When do we use the document “ATA Carnet”?
- 3) What is the procedure for obtaining an ATA carnet?
- 4) What categories of goods can carnets be used for?
- 5) What do you know about the instructions for completing the form?

5.3. Прочитайте та перекладіть слова та словосполучення, які зустрічаються в бланках “ATA Carnet Application Form”:

require; stamped envelope; indicate; ensure; sample; sufficient; post back, apply for; on behalf of; indemnify; temporarily.

5.4. Прочитайте та перекладіть інформацію про “ATA Application Form”:

ATA APPLICATION FORM

An “ATA Application Form” is the official form which needs to be completed when application is made for an AT A Carnet. It is a document required by Customs and is mandatory. This a document is used worldwide. When issuing an AT A Carnet Chamber of Commerce requires the holder to indemnify it against any claim for

duties and taxes payable as a result of importation or loss of the goods while temporarily imported under an ATA A agent. The level of indemnity varies by country.

5.5. Ознайомтеся із взірцем «ATA Carnet Application form», заповніть його.

5.5. *Complete*

PLEASE READ THE ENCLOSED BOOKLET CAREFULLY

PLEASE NOTE IT TAKES A MINIMUM OF 24 HRS TO PROCESS YOUR CARNET. IF YOU REQUIRE THIS CARNET TO BE POSTED BACK PLEASE ENCLOSE A STAMPED ADDRESSED ENVELOPE.

ATA Carnet No.

APPLICATION FORM & UNDERTAKING

(This form must be typed)

To: The _____ Chamber of Commerce and Industry
I, _____ for and on behalf of
(name and address of firm) _____

Telephone No. _____ Ext. _____

I am a member of the _____ Chamber of Commerce, and my membership No. is _____

apply for a Carnet in the name(s) of _____
(give name(s) of accredited person(s) who will use the Carnet)

for use in the Following countries (please indicate the number of VISITS being made to each country and those countries being crossed in TRANSIT). Number of EXITS from the UK. ☐ (Yellow)

Visits (White)	Country	No of visits	Country	No of visits	Country	No of visits	Country	No of visits

Transits (Blue)	Country	No of transits	Country	No of transits	Country	No of transits	Country	No of transits

PLEASE NOTE:
YOU MAY NEED BLUE TRANSIT FORMS FOR FRANCE, ITALY & GREECE SO PLEASE ENSURE THAT YOU HAVE AT LEAST 2 PAIRS FOR EACH VISIT.

the Carnet is required for:

(a) Commercial Samples

(b) *International Trade Fair/Exhibition (please give name and place) _____

(c) Professional Equipment _____

delete as appropriate

*Ensure that you have sufficient pairs of blue/transit vouchers as per fair/exhibition literature e.g. Switzerland & France require 3 pairs of blues as well as 1 pair of whites.

IMPORTANT: The reverse side of this form **MUST** also be completed

(6) SINGLE ADMINISTRATIVE DOCUMENT

6.1 Запишіть та перекладіть такі слова та словосполучення:

Guarantee not valid for; office of destination; rate; additional information, tax base; marks and numbers; place of loading; delivery terms; declarant or representative; reference number; signature; rate; cargo description, gross weight, net weight; calculation of taxes; data; procedures document; control purposes; dispatch; statistical purposes; destination intact; retention; facilitate; amendments.

6.2. Підберіть до кожного терміну лівої колонки відповідний український варіант:

- | | |
|--|--|
| 1) відправник | a) commodity code |
| 2) довіритель | b) consignee |
| 3) відтермінування платежів | c) gross mass |
| 4) код товару | d) person responsible for financial settlement |
| 5) вага бруто | e) identification of warehouse |
| 6) одержувач | f) consignor |
| 7) статистична вартість | g) supplementary units |
| 8) найменування складу | h) deferred payment |
| 9) додаткова одиниця виміру | i) statistical value |
| 10) особа, відповідальна за фінансове врегулювання | j) principal |

6.3. Прочитайте та перекладіть такі речення:

1. The single administrative document can be used as an export declaration or used as a transit document.
2. The full set of single administrative document consists of the eight customs forms.
3. It is important the SAD copies are correctly completed.
4. Traders seeking guidance should contact their local Customs and Excise officer.
5. Exporters may wish to complete their own export declarations but prefer to employ an agent to deal with transit formalities.

6.4. Прочитайте та перекладіть текст:

SINGLE ADMINISTRATIVE DOCUMENT

The Single Administrative Document (SAD) was introduced on 1 January 1988 by the European Commission to replace the various EC member-states' export declarations, import declarations and the Community transit document. The document has up to 8 copies and involves a data input for 54 boxes. This

includes consignor and consignee (including addresses), cargo description, gross weight, net weight, calculation of taxes, and statistical data. The concept of the single administrative document is that it will be raised by the exporter and used as an export declaration. Besides it can be carried by the transport operator and used as a transit document or completed by the importer as an import declaration. Hence it will

have three basic functions: 1) an export declaration (dispatch or transportation); 2) Community transit or procedures document; 3) import declaration in the destination country.

The full SAD set consists of the 8 copy customs forms C88 (1-8). The function of each copy is as follows:

1. Copy 1 (copy of the country of dispatch or export) remains at the office of departure for the purposes of Community transit control and may also be used for other export control purposes;

2. Copy 2 (statistical copy - country of dispatch or export) is the copy of the export declaration for statistical purposes;

3. Copy 3 (copy for the consignor or exporter) is the exporter's or agent's copy or may be retained by the Community transit principal;

4. Copy 4 (copy for the office of destination) is for the customs in the member-state of destination to act as evidence that the goods are (or are not) in free circulation (i.e. to indicate whether customs duty is payable);

5. Copy 5 (copy for return - Community transport) is returned from the office of destination to the customs in the member-state of dispatch to provide evidence that the goods reached their destination intact;

6. Copy 6 (copy for the country of destination) is used in the member-state of destination as the customs import declaration on arrival;

7. Copy 7 (statistical copy - country of destination) is the copy of the import declaration for statistical purposes;

8. Copy 8 (copy for consignee) is for retention by the importer or the importer's agent and will serve as the VAT copy for the goods cleared at locations which are not served by the customs computerized entry' processing system.

The copies for statistical use are edged in green at the right-hand margin to facilitate recognition. Certain boxes are also shaded in the same colour to indicate that they are used for Community transit. Each set is printed on self-copying paper which is treated so that certain items of information do not copy through to those sheets on which they are not required. On arrival, because certain information cannot copy through to the destination copies of the set, any missing information must be added before the document is signed by the importer or the importer's authorized agent and presented to the customs.

It is important to understand that signing the form at this stage commits the signatory to all the information, including that which was completed at export. If any of this information is incorrect it must be amended and the amendments must be drawn to the customs' attention.

6.6. Ознайомтеся із взірцем документа «Single Administrative Document»; підготуйте Ваш варіант його заповнення:

EUROPEAN COMMUNITY										
Copy for the country of dispatch/export	1	2 Consignor/Exporter No.			I DECLARATION			A OFFICE		
					3 Forms	4 Loading lists				
		8 Consignee			5 Items	6 Total packages		7 Reference number		
		14 Declarant/Representative			9 Person responsible for financial settlement No.					
		18 Identity and nationality of means of transport at departure			10 Country first destin	11 Trading country		13 CAP		
		21 Identity and nationality of active means of transport crossing the border			15 Country of dispatch export		15 C disp / exp Code a b		17 Country destin Code a b	
		25 Made of transport at the border			16 Country of origin	17 Country of destination				
		26 Inland mode of transport			20 Delivery terms					
		27 Place of loading			22 Country and total amount		23 Exchange rate		24 Nature of transacbon	
		29 Office of exit			28 Financial and banking data					
	30 Locadon of goods									
31 Packages and descriptor of goods	Marks and numbers – Contaner No(s) – Number and kind				32 Item No	33 Commodity Code				
						34 Country ongin Code a b		35 Gross mass (kg)		
						37PROCEDURE		38 Net mass (kg)		39Ouda
					40 Summary declaration/ Previous document					
					41 Supplementary units					
44 Additional information/ Documents produced / Certificates and authon-snanions					A Code					
					46 Statistical value					
47 Calculation of taxes	Type	Tax base	Rate	Amout	MP	48 Defened payment		49 Identification of warehouse		
					B ACCOUNTING DETALUS					
51 Intanded offices of bransit (and country)	50 Principal				No	Signature		C OFFICE OF DEPARTURE		
	represented by									
	Place and date									
52 Guarantee not vabd for					Code	53 Office of destination (and country)				
D COUNTROL BY OFFICE OF DEPARTURE					Stemp		54 Place and date			
Result							Signature and name of declarant / representative			
Seats attaxed Number										
identity										
Time brut (date)										
Signature:										

СПИСОК ВИКОРИСТАНОЇ ЛІТЕРАТУРИ / REFERENCES

1. Внешнеторговые документы // Информ – Тео. – 1992.
2. Гусак Т. М. Англійська граматики на практиці / Т.М.Гусак. – Київ, 2001
3. Дудчак В. Г., Мартинюк О. В. Митна справа / В. Г Дудчак., О. В. Мартинюк. – Київ, 2001.
4. Жорін Ф. Л. Правові основи митної справи в Україні / Ф. Л. Жорін. – Київ, 2001
5. Кардаш В. Я. Товарна інноваційна політика / В. Я. Кардаш. – Київ, 2002.
6. Documentary Collection. Swiss Bank Corporation. Trade Finance. Switzerland. Production Management. 1995.
7. Ashley A. A handbook for Commercial Correspondence. Oxford University Press.
8. Commercial English (збірник лекцій викладачів) – Belgium, 1998
9. English Reading. Київ 2000.
10. English Reading. Київ 2001.
11. V. Evans, J. Dooley. (2006) Reading & Writing. Express Publishing, 90 p.
12. S. Flinders. (2003) Test your Business English Elementary. Penguin books, 206 p.
13. J. S. McKellen. (2003) Test your Business English General Usage. Penguin books, 74 p.
14. I. MacKenzie. (2010) English for Business Studies. Cambridge University Press, 192 p.
15. R. Murphy. (2010) Essential Grammar in Use. Oxford University Press, 562 p.
16. L. Raitskaya, S. Cochrane. (2009) MacMillan Guide to Economics. MacMillan, 134 p.
17. J. Taylor, J. Zeter. (2011) Business English. Express Publishing, 132 p.

Навчальне видання

Удовіченко Ганна Михайлівна

Кафедра іноземних мов

ENGLISH FOR CUSTOMS

Навчальний посібник

Формат 60×84/8. Ум. др. арк. 10.

Донецький національний університет економіки і торгівлі
імені Михайла Туган-Барановського
50005, Дніпропетровська обл.,
м. Кривий Ріг, вул. Трамвайна, 16.
Свідоцтво суб'єкта видавничої справи ДК № 4929 від 07.07.2015 р.