ФЕДЕРАЛЬНОЕ АГЕНТСТВО ЖЕЛЕЗНОДОРОЖНОГО ТРАНСПОРТА
ИРКУТСКИЙ ГОСУДАРСТВЕННЫЙ УНИВЕРСИТЕТ ПУТЕЙ СООБЩЕНИЯ

CUSTOMS

Учебно-методическое пособие для студентов специальности «Таможенное дело» дневной и заочной форм обучения

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Рекомендовано учебно-методическим советом факультета управления процессами перевозок ИрГУПСа для использования в качестве учебного пособия для студентов специальности «Таможенное дело»

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Настоящее пособие предназначено для студентов 2–3 курсов специальности «Таможенное дело».
Цель пособия – расширить словарный запас студентов по профессиональной тематике. Пособие предполагает детальное изучение лексических особенностей рассматриваемой сферы профессионального общения, реализующегося в деловой и профессиональной документации. Речевые задания направлены на формирование и закрепление коммуникативного навыка в профессиональной сфере.
Тексты и упражнения к текстам нацелены на развитие навыков монологической и диалогической речи по темам, предусмотренным программой.

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Text 1

Russian Customs (some historical facts)

The current Russian word for Customs, tamozhnya, originates from the times of the Mongol-Tatar yoke. The word tamga, in Tatar, meant "a Customs tax, the official who collected it, and the stamped seal or statement verifying that it had been paid". Each market had its tamozhnya, and the right to collect duties could be purchased from the State. This right was often acquired by powerful merchants.

The Russian Customs Service, however, predates even the Mongol Yoke (1237–1480). Some three centuries before, in Kievan Rus, taxes were collected for the transportation of goods through the frontiers of its individual princedoms.

Thus, Russia has had a Customs Service in one form or another for the past 1000 years. Moreover, for almost all of that history, it has been much more than a force for keeping out contraband. In fact, it has been a powerful, highly politicized administrative organ, serving mainly protectionist leaders.

The first Russian Customs statute was handed down in 1667. It was strict towards foreigners, who were allowed to trade only in frontier towns on pain of confiscation of their goods. A special Tsar's certificate was required for trading further inside the country.

Such protectionism was maintained for most of the next 300 years. Every Tsar, from Peter the Great to Nicolas II, approved laws limiting the import of foreign goods and defending Russian producers.

During the Soviet period foreign trade was strictly monopolized in the USSR and Customs neither had any significant functions in the economy nor played any important roles.

The Russian Federation is in a transition period now and the role of Customs is to be a guide for the market reforms.

The Russian Customs Service is carrying out the same functions as the Customs of other developed countries: fiscal functions, regulation of foreign trade by means of tariff and non-tariff methods, law enforcement, collection and keeping Customs statistics concerning foreign trade, etc.

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

Customs policy has a far greater share and importance in Russia's regulation of economic activities than in industrial countries with developed market economics. Customs policy has already performed its historical role in Western European countries. The increasing integration and GATT / WTO development has brought the average Customs duty payment (except for "sensitive" goods) to zero in Europe. So, the Customs tariff, in practice, is no
longer an economic and trade regulator in Europe. The Russian Federation, on the other hand, is in its tariff renaissance period.

The Customs tariffs main advantage is that it brings only quantitative changes and does not break the link between the internal economy and world markets.

During the period 1991–94, much was done to create Customs legislation in Russia. Two important laws were implemented: «The Customs Code of the Russian Federation» and «On Customs Tariff. All provisions and regulations in these documents are of the world standards».

Russia has the world's longest border to police, much of it newly created. The creation of Russian Customs was complicated by, aside from the collapse of the USSR the fact that the best-equipped and best-staffed Customs Services were outside Russia. As a result of this collapse Russia has acquired 13,500 km of new borders with former Soviet Republics. Moreover, the State Customs Committee has seen a five-fold staff increase over the past five years. This has been matched by growing organisational complexity. The ideological imperative has been replaced.

Today the Russian Federation has a modern, multi-functioning Customs Service which is able to take a deserving place in market economy regulation and can help in rapprochement between the Russian and world economies. Everyone regards the Russian Customs Service as being on an equal level with other Customs Services and this means that the Russian Federation is becoming a full and equal member of the world community.

**Vocabulary Notes**

- **seal** – клеймо, печать
- **tax** – налог
- **to verify** – проверять, подтверждать
- **to purchase** – покупать, закупать
- **to acquire** – приобретать, получать, достигать
- **frontier** – граница
- **goods** – товары
- **princedom** – территория, управляемая знатью
- **significant** – значительный
- **share** – доля, часть, пай, акция
- **advantage** – преимущество (недостаток)
- **to complicate** – усложнять
- **former** – бывший
- **to treat smb.** – относиться к кому-либо, чему-либо
- **to keep out** – не допускать, не впускать
Упражнение 1. Соотнесите словосочетания и их английские эквиваленты.

1. правоохранительная функция а. fiscal function
2. регулирование внешней торговли б. deserving place
3. таможенное законодательство в. on pain of smth.
4. налоговая (бюджетная) функция г. foreign trade regulation
5. переходный период д. the protection of the economic interests
6. значительные функции е. main advantage
7. защита экономических интересов ж. significant functions
8. под страхом чего-либо з. transition period
9. главное преимущество и. Customs legislation
10. заслуженное место

Упражнение 2. Найдите в тексте английские эквиваленты данных словосочетаний.

Во времена ига, могущественные купцы, однако, перевозка товаров, таким образом, более того, не допускать контрабанду, действительно, приграничные города, играть важную роль, посредством чего-либо, главная задача, развитая рыночная экономика, с другой стороны, период возрождения, качественные изменения, связь между экономикой и рынками, постановление, заново созданный, мировое сообщество, заменять.

Упражнение 3. Соотнесите слова в левой колонке с их определением в правой.

| 1. tax | a. part of a country feeding off of another country |
| 2. merchant | b. things owned; possessions |
| 3. goods | c. written or printed statement, that may be used as proof or evidence |
| 4. frontier | d. sum of money to be paid by citizens (according to income, etc) to the government for public purposes |
| 5. customs | e. making laws |
| 6. integrate | f. axes due to the government on goods imported into a country; import duties department of government that collects such duties |
| 7. certificate | g. (usually wholesale) trader especially one doing business |
Упражнение 4. Образуйте существительные от данных ниже глаголов и переведите их на русский язык.

Collect, transport, confiscate, regulate, enforce, integrate, pay, develop, legislate, create.

Упражнение 5. Выразите согласие или несогласие с данными утверждениями.

1. The Russian word for Customs originates from the time of World War II.
2. In Kievan Rus taxes were collected for the transportation of goods through the frontiers of its individual princedom.
3. Russia has had a Customs Service in some form for the past 500 years.
4. The first Russian Customs statute was handed down in 1964.
5. The role of Customs is to pay money for goods.
6. The main task of Russian Customs is only the protection of interests of the country.
7. The Customs tariff’s main advantage is that it breaks the link between economy and markets.

Упражнение 6. Ответьте на следующие вопросы.

1. What is the origin of the word tamozhnuya?
2. What do you know about taxes in Kievan Rus?
3. What has been the aim of Customs for the past 1 000 years?
4. In what way were foreigners allowed to trade?
5. What is the year 1667 famous for?
6. What laws did the tsars approve?
7. What are the functions of the Russian Customs Service?
8. What are the years 1991–94 famous for?
9. What is Russian Federation Customs like today?

Text 2

Russian Customs (Moscow)

One of the first and the most educational experiences the western managers have when they come to Moscow comes when their possessions pass through Russian customs. Unlike almost any other country, Russia levies import duties-sometimes to the sum of several thousand dollars – on ordinary household removals.
But the latest move by the Russian customs service is making even hardened expatriates blench. In the past, foreign business offices were allowed to import cars, computers and so forth duty-free, on the understanding that they would eventually re-export them. As of April 1st, this has been cancelled – in a way which leaves foreign companies with potential costs of tens of millions of dollars.

Nor does the customs regime make any allowance for depreciation.

In other words, a foreign representative office which has already imported a 1995 Land Rover will now have to pay duty on it – and at its original price ($29,000), rather than its current value (about $12,000).

The tariff on new cars is a cool 100%. In addition, if any item on a customs declaration is missing, then the whole document becomes invalid. Woe betide the company which has imported, say, an old fax machine and subsequently thrown it away – it risks having to pay additional penalty duties on every other piece of office equipment imported with it. Those who clear their goods late pay double or treble the usual duties (plus interest, at sky high Russian rates, from the moment the shipment entered Russia). Even the "slightest past infringement leads to the highest category of penalty. Fines of $100,000 and more are – in principle – quite possible on just one car.

But what if rather than pay the duties, you decide to destroy your imported car? You still pay duty. And if you arrange to have it stolen? The same result. Even re-exporting them may not be possible. Simply removing temporary imports physically from Russia is not enough; the paperwork must be done too.

**Vocabulary Notes**

- **educational** – имеющий воспитательное значение, воспитывающий
- **possession** – имущество, владение, собственность
- **penalty** – штраф, неустойка, штрафная санкция
- **to clear goods** – освобождать от пошлины
- **treble** – утраивать, увеличивать втрое
- **interest** – выгода, польза, интерес, доля, проценты, процентный доход
- **rate** – норма, размер, производительность, ставка, тариф, такса, расценка
- **shipment** – груз, партия (отправленного товара)
- **temporarily** – временно
- **household** – хозяйство, домашний, хозяйственный
- **removal** – перемещение
- **hardened** – затвердевший, укоренившийся, неизменный, непоколебимый
- **expatriate** – эмигрировавший, покинувший родину, эмигрант
- **blench** – уклоняться, отступать перед чем-либо
- **to cancel** – отменять, аннулировать
depreciation – обесценивание, снижение стоимости
representative – образец, представитель, уполномоченный
current – текущий, нынешний, современный
cool – зд. круглый (о цифре, сумме)
item – пункт, отдельный предмет, единица информации
missing – недостающий, отсутствующий, потерявший
invalid – недействительный, не имеющий законной силы
subsequently – впоследствии, затем, потом
additional – дополнительный

Упражнение 1. Соотнесите словосочетания и их английские эквиваленты.
1. взимать таможенные пошлины а. duty-free
2. в размере б. to pay duty
3. и так далее в. woe betide
4. беспошлинный г. to the tune of
5. платить пошлину д. duty free
6. могут быть неприятности е. to levy duties
7. освобождать от пошлин ж. and so forth

Упражнение 2. Выпишите из текста слова и словосочетания, относящиеся к таможне. Продолжите список, данный ниже.
Customs, to levy duties ...

Упражнение 3. Выберите нужное слово для каждого из предложений ниже. Каждое слово используйте один раз.
Invalid, item, duty free, double, regime, infringement, decides:
a) In the past, foreign business offices were allowed to import computers ______.
b) The customs _____ make any allowance for depreciation.
c) If any _____ on a Customs declaration is missing, then the whole document becomes ______.
d) Those who clear their goods pay _____ or treble the usual duties.
e) Even the slightest past _____ leads to the highest category of penalty.
f) Rather than pay the duties, you _____ to destroy your imported car?

Упражнение 4. Ответьте на следующие вопросы.
1. When do western managers have their most educational experience regarding Russian customs?
2. Do all countries levy import duties on ordinary household removals?
3. Why were foreign business offices allowed to import cars duty-free?
4. In which case does a customs declaration become invalid?
5. What could make the company pay additional penalty duties?
Text 3

Basic Customs Regulations

Заполните пробелы артиклями а, an, or the. Помните, что артикль может и не употребляться.

Individuals are not subject to any ___ customs duties if ___ value of ___ items they bringing with them does not exceed ___ dollars (US). Permanent residents of the Russian Federation who travel abroad and spend over 6 uninterrupted months in ___ foreign Country, can take with them goods worth up to ___ dollars ___. Individuals may leave ____ country without having to pay any duties if ___ value of __ goods does not exceed ___ value of ___ month’s worth of minimum wage. Also exempt from ___ customs duties are ___ individuals who temporarily enter or depart ___ country with goods not intended for ___ productive ___ commercial purposes-items, that is, that are necessary for their ___ personal use.

Text 4

The Russian Federal Customs Service

Переведите на русский язык.

The Russian Federal Customs Service (RFCS) is based on Russian Customs legislation that is the Customs Code of the RF and Customs Tariffs. RFCS needs up-to-date Customs technology, professional staff and simplified procedures. RFSC carries out different functions: defending the national economic interests, fiscal functions, law enforcement functions. Russian Federation Maintenance of Customs statistics and foreign trade non-tariff methods (RFSC) has its own infrastructure: Ministry of Economic Development (MED) of the Russian Federation, the Russian Federal Customs Service reporting to MED, Regional Customs departments and Customs offices.

Customs Control is a system of measures including: passenger control, which is simplified by a dual-channel system, vet-control according to v/c (vet certificate) cargo inspection according to General Declaration, Cargo Manifest, vehicle inspection, postal control, currency control, airplane inspection, train inspection and ship inspection.

Customs Procedures clearance for home use include: checking goods, declaration, checking accompanying documents, examination of goods, assessment and collection of duties and taxes.

Используйте вопросы, данные ниже, и свои собственные; составьте диалоги.

a) Is it easy to pass through the Customs?
b) What must a passenger know to fulfil all customs formalities?
c) What basic Rules must a passenger follow not to get into trouble?
Text 5
North-Western Customs

Russia's Customs Service is a very effective organization. In the past six years the North-Western Customs Administration has established an optimal Customs infrastructure, but that does not mean changes will not be introduced to it. The Head of the North-Western Customs Administration of the Russian Federation has pointed out: «We strive to promote and facilitate the economic development of the region through its international trade connections».

A large amount of freight crosses the border on trains. Customs registration is carried out at 10 railway stations. The largest train-handling Customs offices co-ordinate its activities the Administration has signed an agreement to co-operate with the Oktyabrskaya Railway. The agreement is called «Customs and Railroad Transportation» and will be effective until the year 2000.

«As part of the agreement we will participate with the Railway in the construction of new Customs points. Our organisation has had experience in such projects – we have carried out the federal government's programme to set up Customs checkpoints at the borders with the Baltic states. In order to facilitate the flow of freight, to have effective Customs control, and to reduce the amount of lost freight, we have introduced up-to-date Customs technology. In co-operation with Finnish Customs, we will transmit and receive preliminary electronic information in order to speed up the Customs process. We have Vyborgskaya (25% of the total volume) and Sebezhskaya (14%). To better «Russian Customs in the 21st Century» project we have complete information about freight, its transfer and its storage».

St. Petersburg has become one of the first cities in Russia with a unified network of freight transport services. Agencies provide a full package of services to Russian and foreign freight shippers. Clients are now able to have their freight registered, expedited and passed through Customs. All they have to do is fax their order. The all-embracing service also takes care of everything between the train and warehouse.

Individuals are not subject to any Customs duties if the value of the items they are bringing with them doesn't exceed 200 dollars (US). Permanent residents of the Russian Federation, who travel abroad and spend over 6 uninterrupted months in a foreign country, are permitted to bring in goods valued up to 5,000 dollars. Individuals may leave the country without having to pay any duties if the value of the goods doesn't exceed the value of 50 months' worth of minimum wage. Also exempt from Customs duties are individuals who temporarily enter or leave the country with goods not intended for productive or commercial purposes – items, that is, which are intended for their personal use.
Vocabulary Notes

to point out – указывать
freight – груз
to carry out – выполнять, осуществлять
to facilitate – облегчать, подвигать
preliminary – предварительный
to speed up – ускорять, увеличивать
access – доступ, доступность
transfer – перенос, передача
to store – хранить
shipper – отправитель, поставщик
warehouse – товарный склад, оптовый магазин
to subject to – подвергать (воздействию, влиянию)
to interrupt – прерывать
exempt from – свободный, освобожденный от (налогов и т.д.)
temporary – временный
to intend – намереваться (сделать что-либо)

Упражнение 1. Соотнесите словосочетания и их английские эквиваленты.

1. стараться продвигать и облегчить
2. международные торговые связи
3. таможенные пункты
4. поток грузов
5. поставщики грузов
6. постоянные жители
7. полная информация
8. таможенные пункты проверки
9. современная технология
10. оптоволоконные связи
11. ценность товара
12. уменьшить количество потерянного груза

a. customs points
b. the flow of freight
c. strive to promote and facilitate
d. International trade connections
e. permanent residents
f. complete information
g. freight shippers
h. Reduce the amount of lost freight
i. fibre-optic communication
j. value of goods
k. up-to-date technology
l. customs checkpoints
Упражнение 2. Ответьте на следующие вопросы.
1. What is special about North-Western Customs Administration?
2. What do you know about “Customs and Railroad Transportation?”
3. What foreign Customs do they co-operate and in what way?
4. What can you say about a unified net work of freight transport services in St. Petersburg?
5. What is about individuals?

Unit 2. PASSENGER CONTROL

Text 1
Dual-Channel System 1

The dual-channel or red/green system is a simplified Customs control which enables Customs authorities to improve the flow of passenger traffic at international airports and to efficiently deal with the increasing number of passengers without reducing the effectiveness of the control and without a corresponding increase in the number of Customs staff. It is not necessarily incompatible with the application of other controls, for example, exchange controls, unless the circumstances require full control of all passengers and their baggage.

The dual-channel system should be operated as outlined below. The system shall allow the passengers to choose between two types of channels:

a) one (green channel) for passengers having with them no goods or only goods which can be admitted free of import duties and taxes and which are not subject to import prohibitions or restrictions; and
b) the other (red channel) for other passengers'.

Each channel shall be clearly and distinctively marked so that the choice between them can easily be understood by passengers. The basic distinctive marking shall be:

a) for the channel referred to as "green" – the words "Nothing to declare";
b) for the channel referred to as "red" – the words "Goods to declare". In addition, the channels should be identified by an inscription including the word "Customs".

Passengers must be sufficiently well informed to choose between the channels. For this purpose it is important:

a) that passengers be informed about the functioning of the system and about the descriptions and quantities of goods they may have with them when using the green channel. This may be done by means of poster or panels at the airport or by means of leaflets available to the public at the airport or distributed through tourist agencies, airlines and other interested bodies;
b) that the route to the channels be clearly sign-posted.

The channels shall be located beyond the baggage delivery area so the passengers have all their baggage with them when choosing their channel.
Moreover, the channels shall be so arranged that the passenger flow from the area to the airport exits is as direct as possible.

The distance between the baggage delivery area and the entrance to the channel shall be sufficient to allow passengers to decide which channel to choose and to move into that channel without crowding.

Passengers who have selected the green channel shall not be subject to any other Customs formalities unless they are the subject of a spot check; in the red channel, passengers shall go through the formalities required by Customs.

**Vocabulary Notes**

dual – двойной, двойственный
to enable – делать возможным, давать право
to reduce – сокращать
incompatible – несовместимый
circumstances – обстоятельства
to require – требовать, нуждаться
to outline – нарисовать контур, обрисовать, наметить в общих чертах
distinctive – особый, характерный, отличительный
to be referred to as – называться
sufficient – достаточно
to distribute – распространять, распределять, раздавать
congestion – темнота, скопление, перегруженность, затор
spot – наличный, имеющийся на складе
to accomplish – исполнять, выполнять, завершать

Упражнение 1. Соотнесите словосочетания и их английские эквиваленты.

1. двойной путь – a. the number of staff
2. поток пассажиров – b. exchange controls
3. количество персонала – c. clearly and distinctively marked
4. меновой контроль – d. flow of passenger traffic
5. четко и характерно отмеченный – e. interested body
6. беспошлинные товары – f. duty-free goods
7. заинтересованные органы, лица – g. baggage delivery area
8. место выдачи багажа – h. dual channel

Упражнение 2. Найдите в тексте английские эквиваленты данных словосочетаний.

Иметь дело с …., запреты и ограничение, кроме того, достаточно хорошо информированный, с этой целью, описание и количество товаров, посредством чего-либо, более того, не вызывая затора, подвергаться формальностям.
Упражнение 3. Соотнесите слова в левой колонке с их определением в правой.

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<tr>
<td>1. circumstances</td>
<td>a. way taken or planned from one place to another</td>
</tr>
<tr>
<td>2. passenger</td>
<td>b. group of assistants working together under a manager or head</td>
</tr>
<tr>
<td>3. goods</td>
<td>c. conditions facts, etc. connected with an ever or person</td>
</tr>
<tr>
<td>4. staff</td>
<td>d. printed sheet (sometimes folded with announcements)</td>
</tr>
<tr>
<td>5. leaflet</td>
<td>e. luggage</td>
</tr>
<tr>
<td>6. route</td>
<td>f. movable property, merchandise things carried by rail, etc.</td>
</tr>
<tr>
<td>7. baggage</td>
<td>g. opening, gate door, passage, etc, by which one enters</td>
</tr>
<tr>
<td>8. entrance</td>
<td>h. person being conveyed by bus, taxi, tram, train, ship, aircraft, etc.</td>
</tr>
</tbody>
</table>

Упражнение 4. Распределите следующие слова на четыре группы, переведите.

- nouns-n
- Verbs-v
- Adjectives-adj
- Adverbs-adv

Simplify, international, effectiveness, necessarily, incompatible, distinctively, distinctive, inscription, important, available, clearly, identify, congestion, formality, description, entrance, sufficient.

Упражнение 5. Выразите согласие или несогласие с данными утверждениями.

1. The dual-channel is a one-channel system.
2. The dual-channel is blue yellow system.
3. The system should allow the passenger to choose between two types of channels.
4. A leaflet is a special sum of money pond by passengers.
5. One may use green channel if he gets duty free goods.
6. The luggage delivery area is near the entrance to the channel.

Упражнение 6. Ответьте на следующие вопросы.

1. What is meant by dual-channel system?
2. What is the difference between red and green channels?
3. In what way must passengers be informed what channel to choose?
4. Where should the channels be located?
Text 2

Effective Passenger and Baggage Control

In dealing with any passenger, the single most important point to establish is why the passenger is travelling. You should establish his reasons for travel.

- Examine his passport to ascertain previous and current journeys free from drug production or suspect package. If the passenger is a frequent traveller establish reasons for frequency of travel.
- Examine his ticket to ascertain the method of payment and whether the ticket matches the passenger's journey. (Remember: Late booked or cash tickets are often used by smugglers).

All the above should be carried out for all passengers to be satisfied as to their reasons for travelling. Your basic questions:

- Is this all your baggage? Did you pack it yourself?
- Do you know what the baggage contains?
- Are you carrying any items for anyone else? Are you travelling alone?
- Do you know what the Customs allowances are? (Check that the passenger has correct baggage reclaim tags).

Practical examinations:

- Passenger travelling on business: – Examine any documents in order to verify whether the passenger is engaged in legitimate business. Make sure that documents relate to up-to-date transactions.
- Visitors or residents returning from holidays: – Look for gifts, clothing, souvenirs and the usual items you would normally expect to find with this type of passenger. These will link passengers to the baggage and reasons for travel. (Be suspicious of passengers arriving with only light baggage containing few, if any, articles of personal nature).
- All passengers: - a) Always check baggage for concealed items. b) Regularly examine articles within the baggage by X-ray and/or opening them (e.g. tinned goods, toiletries, cigarette cartons, etc.). Don't overlook ordinary items. Search the passenger if you are still suspicious of them.

Points to remember prior to baggage examination:

- Adopt a positive approach. You must believe that if there are goods concealed, you will find them.
- You are a representative of this department and are in the public eye. Act with courtesy and diplomacy at all times. Be firm, but fair and confident.
- Do not be drawn into arguments. Remain calm however provoked.
- Do not hesitate to seek assistance or advice from colleagues.

Experience has proved that goods, and in particular drugs, can be concealed within baggage and its contents in many different ways. Remember the basic concept that wherever there is a space there can be concealment.
**Helpful hints:**
The examination of baggage can be separated into two clearly defined areas; the contents and container.

**Contents:**
Remove the contents carefully and systematically. Examine individual items as necessary during this process. Separate any items worthy of closer attention and place out of the passenger's reach.

To facilitate the examination of certain articles, each baggage station should have a comprehensive selection of tools and other equipment including an X-ray machine.

You should make full use of the equipment at your disposal. When using tools to examine contents, exercise care to minimize damage. If it is necessary to damage an article, try to establish its value prior to examination.

**Упражнение 1. Выпишите из текста, что следует и что не следует делать таможеннику.**

<table>
<thead>
<tr>
<th>Should do (be)</th>
<th>Should not</th>
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</thead>
</table>

**Упражнение 2. Ответьте на следующие вопросы.**
1. What is the most important point in dealing with a passenger?
2. What questions are supposed to be asked by a Customs officer?
3. Why is it important to verify whether a passenger is engaged in legitimate business?
4. Why should a Customs officer be suspicious if a passenger returning from holidays has only light baggage?
5. What points are of major importance prior to baggage examination?
6. What can make the examination of baggage more successful?
7. What technical equipment is necessary from a better examination?
8. What precautions should be taken when using tools to examine contents?

**Упражнение 3. Изложите в 10–12 предложениях, как сделать пассажирский и багажный контроль эффективным.**

**Text 3**

**Green Channel for Passengers Carrying over $10,000**

Passengers at Moscow's Sheremetyevo 1 and 2 airports will not be required to go through the red channel when they take less than $10,000 out of the country.
The new regulation has eased the declaration procedures for individual travellers introduced in 2004.

The experiment, which was welcomed by both passengers and customs officials, allowed travellers carrying $10,000 or less to sidestep the requirement of filling out declaration forms. Like other passengers who had nothing to declare, they were able to go through the green channel by just providing a bank certificate authorizing currency to be taken out of the country.

The introduction of this measure saw the flow of passengers through the red corridor decrease greatly. But Customs officials warn that after the regulation comes into effect they will reserve the right to make random checks of passengers going through the green channel.

With a view to reforming customs procedures, the committee is implementing plans to introduce the green channel for companies at Customs check points of railways, airports and roads.

Among other perks named, the companies will be offered quicker passage through Customs with fewer documents to present. Customs Officials will also check less cargo than they currently do.

This move is aimed at two things: to ease the procedure for our clients, which in turn will bring more products to our shops and more duty money into the budget.

Text 4

The Dual – Channel System II

Прочитайте текст и выберите подходящее слово из предложенных в таблице вариантов и заполните пробелы.

The dual-channel system was ___ at international airports to simplify Customs control and ___ the flow of passengers.

The system allows passengers ___ between red and green channels. In order to make their choice passengers must be well ___ about the system functioning.

The dual-channel or red and green system is a ___ customs control.

The system allows to choose between two types of ___.

a) one (green channel) for passengers having no goods or goods free of import ___ and taxes;

b) the other (red-channel) for passengers having goods ___. Each channel must be clearly ___:

- for the “green” channel – “___ to Declare”;
- for the “red” channel – “___ to Declare”.

The red-green system must be located ___ (after) the baggage ___ area so that the passengers have all their baggage with them.

Passengers even if they selected the green channel can be ___ to a spot check.

Passengers passing the red channel shall (must) pass the formalities ___ by Customs.
Information about the red-green system should be ___ at tourist and airline agencies, airports and other interested bodies.
The dual-channel system is ____ with other Customs Controls.

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<td>A</td>
<td>B</td>
<td>C</td>
</tr>
<tr>
<td>introduced</td>
<td>offered</td>
<td>suspected</td>
</tr>
<tr>
<td>enhance</td>
<td>improve</td>
<td>exaggerate</td>
</tr>
<tr>
<td>to choose</td>
<td>to apply</td>
<td>to neglect</td>
</tr>
<tr>
<td>attacked</td>
<td>protected</td>
<td>informed</td>
</tr>
<tr>
<td>renewed</td>
<td>simplifies</td>
<td>modernized</td>
</tr>
<tr>
<td>channels</td>
<td>deliveries</td>
<td>belongings</td>
</tr>
<tr>
<td>traditions</td>
<td>warehouses</td>
<td>duties</td>
</tr>
<tr>
<td>to declare</td>
<td>to smuggle</td>
<td>to detain</td>
</tr>
<tr>
<td>marked</td>
<td>noted</td>
<td>booked</td>
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<tr>
<td>anything</td>
<td>nothing</td>
<td>something</td>
</tr>
<tr>
<td>goods</td>
<td>premises</td>
<td>violations</td>
</tr>
<tr>
<td>within</td>
<td>above</td>
<td>beyond</td>
</tr>
</tbody>
</table>

**Text 5**

**Drug Control**

People have been using drugs since the earliest times, mainly to relieve pain or for ritual purposes. Over the past century, however, this use has degenerated into abuse, dependence and crime. In our age of intensive international exchanges, illicit drug production, trafficking and consumption have spread at an epidemic rate and reached every part of the globe. According to estimates, about forty million people throughout the world abuse drugs. Today, no nation is immune to the devastating problems caused by drug abuse on the user, the family, the community and society at large. People are enslaved by their dependence on drugs and prevented from participating fully in society. Drug abuse and trafficking lead to the spread of violence, increased criminality and disrupt the economy.

The producers and traffickers of illicit drugs have intimidated and corrupted civil servants, taken the lives of countless enforcement officers and even destabilised entire governments. The sheer volume and erratic flow of *drug money* is polluting whole economies. Developing countries have been particularly affected by the adverse consequences of drug abuse, due to a lack of resources that prevents them from adopting the necessary defences. Over the years, the international community has become increasingly aware of the danger of it and has concluded that a global problem such as drug abuse requires a global response.

States in transition, whether the transition is political, economic, or both, are especially vulnerable. Indeed, drug trafficking groups and criminal organisations tend to develop and flourish amidst the conditions that almost
invariably accompany the transition to democracy and the free market. The political transition in South Africa, for example, has been accompanied by the development of indigenous criminal organizations and the influx of groups from outside the country, as well as an increase in the problems of drug abuse and drug trafficking and an upsurge of the violence associated with both these phenomena. Where there has been a dual transition to both democracy and a free market economy (e.g. Russia) there has been a dramatic increase in drug abuse and drug trafficking as well as in organized crime. The last decade has seen a steady increase in both drug abuse and illicit trafficking in the world, leading governments to adopt a series of wide-ranging countermeasures. New drug control laws, drafted in accordance with the International Conventions and taking into account recommendations by the United Nations, were adopted by many parliaments. The Russian Federation has now acceded to all the International Drug Control Conventions. In 1995, the Government approved a Federal Action-oriented Programme of Comprehensive Measures against Drug Trafficking and Drug Abuse.

The main objective of the Programme was to prevent the escalation of drug abuse and illicit trafficking, and to reduce the level of drug-related crime. The Programme envisaged the development of an adequate legal and institutional framework and the implementation throughout the Federation of comprehensive drug control measures to prevent drug abuse, promote treatment illicit purposes, interdict illicit drug trafficking, and expand drug control contacts and cooperation at the international level.

Vocabulary Notes

**relieve pain** – ослаблять боль

**abuse** – оскорбление, брань, плохое обращение, злоупотребление, неправильное употребление

**illicit** – незаконный, недозволенный, запрещенный

**consumption** – потребление, расход, сфера потребления, чахотка, туберкулез легких, увядание (от болезни)

**spread** – распространение

**estimate** – оценивать, давать оценку, оценить

**immune** – невосприимчивый (к какой-либо болезни), иммунный, освобожденный, свободный (от чего-либо), неприкосновенный

**devastating** – огромный

**enslave** – поработить, покорять, покорить

**dislocation** – вывих, расстройство, неувязка, неурядица, неполадка, дислокация, нарушение,

**intimidated** – пугать, запугивать, устрашать, запугать, устрашить

**corrupt** – портить, портиться, развращать, развращаться, испортить, развратить, испортиться, развратиться, подкупать, подкупить

**enforcement** – давление, принуждение, принудительный
entire — целый, цельный, чистый, беспримесный, полный, совершенный,
sheer — сущий, явный, абсолютный, полнейший
erratic — странный, неустойчивый, беспорядочный, рассеянный (о мыслях, взглядах и т.п.), блуждающий
adverse — враждебный, неблагоприятный, вредный
consequences — следствие, последствие, вывод, заключение, значение, важность, влиятельность, влиятельное положение
vulnerabilities — уязвимость, ранимость
flourish — пышно расти, разрастаться, процветать, преуспевать
amidst — среди, посреди, между
invariably — неизменно, неизменяемо
indigenous — туземный, местный, природный, врожденный
the influx — втекание, приток, наплыв (туристов и т.п.), впадение (притока в реку)
upsurge — рост, повышение, подъем
a dual transition — двойное перемещение, модуляция
illicit — незаконный, недозволенный, запрещенный
countermeasures — профилактика
drafted in accordance — составлять план, составить законопроект в соответствии с чем-либо
take into account — принимать во внимание, принимать в расчет
approve — одобрять, одобрить, утверждать (особ. постановление)
escalation — эскалация, увеличение масштабов, расширение, обострение (конфликта и т.п.)
to reduce — сводить к, свести к, приводить к, привести к
evisaged — смотреть прямо в глаза (опасности, фактам), рассматривать, рассмотреть (вопрос)
implementation — осуществление, выполнение
promote — выдвигать, выдвинуть, продвигать, продвинуть
treatment — обращение, обработка (чем-либо), лечение, уход
interdict — запрещение, запрет, отлучение, интердикт
e.g. = for example — например

Упражнение 1. Соотнесите словосочетания и их английский эквивалент.

<table>
<thead>
<tr>
<th>1. mainly to relieve pain</th>
<th>a. countermeasures</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. degenerated into abuse</td>
<td>b. interdiction of drugs</td>
</tr>
<tr>
<td>3. illicit drug production</td>
<td>c. according to calculation</td>
</tr>
<tr>
<td>4. trafficking and consumption</td>
<td>d. trade and using</td>
</tr>
<tr>
<td>5. according to estimates</td>
<td>e. free from doing smth.</td>
</tr>
<tr>
<td>6. immune to the devastating problems</td>
<td>f. using drugs in medicine</td>
</tr>
<tr>
<td>7. enslaved by their dependence on</td>
<td>g. forbidden using of drugs</td>
</tr>
<tr>
<td>8. the spreading of violence</td>
<td>h. production and trading of drugs</td>
</tr>
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<td>-----------------------------</td>
<td>-----------------------------------</td>
</tr>
<tr>
<td>9. increased criminality and economic dislocation</td>
<td>i. those who spread the drugs</td>
</tr>
<tr>
<td>10. The producers and traffickers of illicit drugs</td>
<td>j. doing harm to the economy</td>
</tr>
<tr>
<td>11. polluting whole economies</td>
<td>k. harmful influence</td>
</tr>
<tr>
<td>12. the adverse consequences of drug abuse</td>
<td>l. using drugs with harmful consequences</td>
</tr>
<tr>
<td>13. prevents them from adopting, the necessary defences</td>
<td>m. drug risking groups</td>
</tr>
<tr>
<td>14. drug abuse requires a global response.</td>
<td>n. great work on preventing using drugs</td>
</tr>
<tr>
<td>15. drug trafficking groups</td>
<td>o. the necessary defenses</td>
</tr>
<tr>
<td>16. wide-ranging countermeasures</td>
<td>p. prevent the escalation of drug abuse</td>
</tr>
</tbody>
</table>

Упражнение 2. Найдите в тексте английские эквиваленты данных словосочетаний.
Принимать во внимание; двойное перемещение; расширение; рассматривать; давать оценку; профилактика; осуществление; одобрять; составить законопроект в соответствии с чем-либо; увеличение масштабов, расширение; выдвигать; запрещение, запрет; распространение наркотических веществ; транспортировка и хранение; использование техники и материалов с целью культивации и сбыта; хранение, производство и изготовление наркотико-содержащих веществ.

Упражнение 3. Переведите на английский язык с русского.
1. За последнее столетие, однако, это употребление переросло в злоупотребление, а затем и в зависимость и даже приводит к преступлению. 2. Согласно исследованиям, около 50 миллионов людей во всём мире злоупотребляют наркотиками. 3. С годами международное сообщество всё больше убеждается в опасности, которую несут наркотики, и их глобальное распространение требует от сообщества принятия глобальных решений. 4. Российская Федерация представила Международную Программу по контролю наркотиками.

Упражнение 4. Образуйте а) существительные от данных ниже прилагательных. Переведите их на русский язык.
Human, intensive, vulnerable, illicit, comprehensive, legal.
b) существительные от глаголов.
Organize, depend, promote, implement, reduce, treat, flourish, approve.
Упражнение 5. Выразите согласие или несогласие с данными утверждениями.

1. Humanity has used drugs since the earliest times, mainly to relieve pain or for ritual purposes.
2. In our age of intensive international exchanges, illicit drug production, trafficking and consumption have not spread at an epidemic rate and reached every part of the globe.
3. We are not sure whether people are enslaved by their dependence on drugs and prevented from participating fully in society.
4. No one can say that drug abuse and trafficking lead to the spreading of violence, increased criminality and economic dislocation.
5. The main objective of the Programme was to prevent the escalation of drug abuse and illicit trafficking, and to reduce the level of drug-related crime.

Упражнение 6. Ответьте на следующие вопросы.

1. Since when have drugs been being used?
2. What do you know about drug production in our age of intensive international exchanges?
3. How many people in the world abuse drugs?
4. Are people enslaved by their dependence on drugs and prevented from participating fully in society?
5. What is the effect of drug abuse and trafficking?
6. How does drug money influence the economy?
7. What has been the transition of drugs in South Africa accompanied with?
8. How has it reflected on life in Russia?
10. What is the aim of the Programme?

Text 6
Anti-Drug Alliance

Расставьте знаки препинания и переведите текст.

Rostov Airport staff have joined the fight against drug smuggling, sealing an alliance with Customs the airport authorities joined the battle against drugs when they signed a Memorandum of Understanding with Customs formally recognizing the need for close co-operation between the two organizations. Rostov Airport is the third airport in Russia to enter into the anti-drug alliance with Customs after Moscow and St. Petersburg more flights and greater number of passengers require increased vigilance by all parties and greater awareness of the potential for drug smuggling to prevent additional expense and delays to the
airport and its customers the Memorandum will enable improved targeting of
high-risk traffic therefore avoiding delay and inconveniences to legitimate trade
and transport airport staff as well as from other agencies and organizations
working with aircraft and cargo operations will have increased awareness of
drug smuggling and may help increase detection rates the airport will also be
advised by Customs on how it can prevent its facilities being used by drug
smugglers security and control procedures will be regularly reviewed to
minimise unauthorized access to airport premises equipment and cargo
shipment.

Unit 3. **CUSTOMS’ PROCEDURES**

**Text 1**

**Clearance for Home Use**

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 during declaration to obtain the
 clearance of goods for home use are to fill in a goods declaration with
 supporting documents (import license, certificates of origin, etc) and the
 payment of any import duties and taxes. In certain circumstances 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 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 checks
(veterinary, health, psychological, etc.) on goods declared for home use.

National legislation specifies the conditions to be fulfilled and the
Customs formalities to be completed for the clearance of goods for home use.
National legislation may include prohibitions and restrictions with respect to 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 by 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.


Vocabulary Notes

clearance – очистка от таможенных пошлин

goods for home use or consumption – товары для внутреннего потребления

warehousing – складирование, хранение на складе

temporary admission – режим временного ввоза

obligation – обязательства

lodgement – подача

chargeable – подлежащий обложению налогом

to defer – откладывать, отсрочивать

payment of import duties and taxes – выплата импортных пошлин и сборов

appropriate – подходящий, соответствующий

assessment – сумма обложения налогом, оценка

collection – денежный сбор

release – документ (разрешение) о передаче права на товар

enforcement – давление, принуждение

statutory – установленный законом

provision – постановление, условия договора, мера предосторожности

to specify – устанавливать, уточнять

to designate – назначать на должность

to consign – отправлять товар на консигнацию

to correlate – находиться в определенном соотношении, устанавливать соотношение

purpose – цель

Упражнение 1. Соотнесите словосочетания и их английские эквиваленты.

1. очистка товаров  
2. хранение на складе  
3. режим временного ввоза  
4. главные обязательства  
5. подача грузовой декларации,  

a. the main obligations  

b. release of the goods  
c. clearance of goods  
d. under certain conditions  
e. temporary admission
выплата импортных пошлин и сборов f. to take measures
6. при определенных обстоятельствах g. in connection with
7. принимать меры в связи с h. the lodgement of a goods
8. документ о передаче права declaration
на товар i. warehousing
j. the payment of import duties

Упражнение 2. Найдите в тексте английские эквиваленты данных словосочетаний.
Отсрочить таможенные платежи, национальное законодательство, в отношении чего-либо, принимать во внимание, требования, таможенные власти, ограничить круг обязанностей, предметы искусства, антиквариат, бриллианты, сотрудничать, таможенные посты, граница, цель.

Упражнение 3. Соотнесите слова в левой колонке с их определением в правой.

| 1. to declare | a. making laws |
| 2. to import | b. facts, things certainly known and from which conclusions may be drawn |
| 3. duties | c. sum of money paid by citizens to the government for public purposes |
| 4. to defer | d. to make a statement to customs officials of dutiable goods brought into a country |
| 5. security | e. being competent; ability |
| 6. tax | f. to introduce goods from a foreign country |
| 7. assessment | g. payment demanded by the government on certain goods exported or imported in the country |
| 8. data | h. to put off to a later time |
| 9. competence | i. safety, freedom from danger or anxiety |
| 10. legislation | j. the amount of income for purposes of taxation |
| 11. to designate | k. part of a country bordering on another country |
| 12. frontier | l. appoint to a position or office |

Упражнение 4. Образуйте существительные от данных ниже глаголов и переведите их на русский язык.
To consume, to examine, to admit, to assess, to oblige, to enforce, to clear, to prohibit, to pay, to restrict, to secure, to designate, to require, to declare.

Упражнение 5. Выразите согласие или несогласие с данными утверждениями.
1. Goods which are imported for home use may be declared directly on importation.
2. To obtain the clearance of goods for home use the declarant must have the lodgement of a goods declaration with supporting documents.
3. Customs usually take a number of measures connected with clearance of import goods.
4. No competent authorities have the right to control goods declared for home use.
5. The particular requirements of trade and industry must be taken into account by Customs offices.
6. It is not necessary for some categories of goods for home use to be cleared at Customs offices.

Упражнение 6. Ответьте на следующие вопросы.
1. What obligations must the declarant fulfil to obtain the clearance of goods for home use?
2. What documents are to be enclosed the lodgement of goods declaration?
3. In what circumstances may the payment of the import duties and taxes be deferred?
4. What may the Customs authorities require to secure guarantee payment of the import duties and taxes?
5. What measures are taken by Customs in connection with clearance of goods?
6. What restrictions and prohibitions may National legislation include in respect of the importation of certain categories of goods?
7. What requirements are taken into account by the Customs authorities in designating the Customs offices at which goods may be cleared for home use?
8. What may the competence of certain Customs offices be restricted by?
9. Where may certain categories of goods (such as diamonds, works of art, etc.) be cleared for home use?
10. How can Customs offices of the two countries located on a common frontier correlate?

Text 2
Customs Warehouses
The Customs warehousing procedure is granted to those involved in external trade in order that they can place their goods temporarily in Customs
warehouses, without the payment of duties and taxes and, at times, without the application of economic restrictions and prohibitions, until the manner in which the goods are to be disposed of is finally decided.

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 repacking, 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/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/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. Thus, 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 transshipment operations; this again enables a country to earn foreign exchange for the service provided.

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 a lower price than 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. Thus, 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.

**Vocabulary Notes**

- **to grant a facility (to)** – предоставлять возможность кому-либо
- **to involve (in)** – вовлекать (в)
- **external trade** – внешняя торговля
- **application** – заявление
- **to dispose** – располагать, размещать
- **entrepot** – склад, перевалочный пункт (для транзитных грузов)
- **goods for storage in warehouses** – товары для хранения на складах
- **to be subjected (to)** – подвергаться воздействию
- **import or export licensing requirements** – лицензии на ввоз и вывоз товаров
- **to improve packaging and marketable quality of the goods** – улучшить упаковку и внешний вид товаров
- **shipment** – погрузка товаров на корабль
- **grading** – определение качества
- **to break bulk** – начинать разгрузку
- **employment** – работа
- **a means of earning foreign exchange** – средство заработать иностранную валюту
- **to re-negotiate sales on more favourable terms** – возобновить переговоры о снижении цен на более выгодных условиях
- **at discounted prices** – по более низким ценам
- **to make net foreign exchange gains** – получить чистую прибыль в иностранной валюте
- **exemption (from)** – освобождение от налога
- **available** – доступный, имеющийся в наличии
- **domestic goods** – отечественные товары
- **subsidiary** – дочерний
- **to fall short of targeted output** – падать ниже запланированного выпуска продукции
- **to incur duty or other liabilities** – облагать пошлиной или другими обязанностями
to satisfy quota or tariff – соответствовать квоте и тарифу
transshipment – перегрузка, пересадка
consignment – партия товаров
inward – внутренний
to specialize in wholesale trade – специализироваться в оптовой торговле
refunds – возмещение (расходов)
drawbacks – возвратная пошлина, возмещение расходов
cash – наличные деньги
to be entitled (to) – иметь право на
furnished financial guarantees – представленные финансовые гарантии

Упражнение 1. Соотнесите словосочетания и их английские эквиваленты.

1. предоставлять возможность a. favourable conditions
2. склад для транзитных грузов b. to assist manufacturers
3. средство заработать иностранную валюту c. domestic goods
4. освобождение от налога d. available
5. имеющийся в распоряжении e. at discounted prices
6. отечественные товары f. to incur duty
7. помогать предпринимателям g. entrepot
8. по более низким ценам h. a means of earning
9. облагать пошлиной i. exemption from duties
10. выгодные условия j. to grant a facility

Упражнение 2. Найдите в тексте английские эквиваленты данных словосочетаний.

Вовлекать, временами, размещать, заявление, подвергаться воздействию, лицензионные требования на ввоз и вывоз товаров, сортировка, определение качества, с намерением сохранить, начинать разгрузку, до некоторой степени, объединять, дочерний, содействовать, наличные деньги, возмещение расходов.

Упражнение 3. Соотнесите слова в левой колонке с их определением в правой.

<table>
<thead>
<tr>
<th>1. entrepot</th>
<th>a. a company, one that is controlled by a larger one</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. employment</td>
<td>b. quantity, volume</td>
</tr>
<tr>
<td>3. exchange</td>
<td>c. written statement, giving permission from someone in authority to do smth.</td>
</tr>
<tr>
<td>4. advantage</td>
<td>d. storehouse</td>
</tr>
</tbody>
</table>
Упражнение 4. Образуйте существительные от данных ниже глаголов и переведите их на русский язык.

To develop, to satisfy, to permit, to establish, to improve, to produce, to provide, to apply, to employ, to consider, to negotiate, to consolidate, to combine, to operate.

Упражнение 5. Выразите согласие или несогласие с данными утверждениями.

1. The Customs warehousing procedure is a facility granted to all the tourists who go through the Customs.
2. The Customs warehousing procedure is used to develop a country’s entrepot trade.
3. The goods placed in warehouses are not normally subjected to import or export licensing requirements.
4. Operations permitted in a Customs warehouse are not supposed to improve the packaging and marketable quality of the goods.
5. The main aim of Entrepot operations is earning foreign exchange.
6. An importer/exporter can’t keep his goods in Customs warehouse for a long time.
7. The Customs warehousing procedure can be also used to promote transshipment operations.
8. The warehousing procedure is not entitled to assist manufacturers in processing goods for export.
9. The traders who specialise in wholesale trade are not allowed to import goods in bulk on favourable terms.
10. The Customs warehousing procedure helps exporters obtain refunds or drawbacks of imported duties on condition that they await actual exportation of the goods.
Упражнение 6. Ответьте на следующие вопросы.
1. What facility is granted to the people who are involved in external trade?
2. What is the main advantage of the Customs warehousing procedure?
3. What operations are permitted in a Customs warehouse?
4. What opportunities do Entrepot trade operations provide?
5. In what case do Entrepot trade operations help traders make net foreign exchange gains?
6. What goods can be imported without incurring duty or other liabilities?
7. What is another way for the Customs warehousing procedure to earn foreign exchange?
8. What is the main advantage of importing goods in bulk?

Unit 4. **FREE ZONES**

**Text 1**

**Free Zones**

Free zones are established, inter alia, in order to allow facilities with special customs privileges to lower their costs by reducing tariffs and other regulatory measures in export-related activities. Free zones serve the purpose of facilitating the operation of import-dependent export activities by instituting procedures which are simpler than other temporary admission procedures, thereby significantly reducing costly and cumbersome administrative requirements.

Thus, with a view to encouraging the development of their international commerce, several countries grant indefinite relief from import duties and taxes, and provide other concessions in respect of goods introduced to a part of their territory which is generally regarded as being outside the Customs territory. This part of the territory is referred to as a free zone. These free zones may be termed free ports, free warehouses or industrial processing zones.

A distinction is also made between commercial and industrial free zones. In commercial free zones, the operations permitted generally extend to those necessary for the preservation of goods and the usual forms of handling to improve their packaging or marketable quality. Operations which prepare the goods for shipment, such as breaking bulk, grouping of packages, sorting, grading and re-packing, may be undertaken. Other operations in connection with the transport of goods, such as loading, unloading, trans-shipment and storage, may also be performed in commercial free zones. In industrial free zones, manufacturing, processing or assembly operations are performed with goods being imported for these purposes. Goods of domestic origin or in free circulation in the Customs territory may be allowed into free zones for manufacturing, processing and assembly. In certain countries, the commercial and industrial activities are combined in the same free zone.
Apart from enhancing the development of a country’s external trade and commerce, industrial free zones, in particular, are increasingly viewed as an effective means of attracting export-oriented industries which are expected, through their investment and operations, to provide resources which can be invested, technology and employment to the host country.

**Establishment of free zones**

Free zones are established by making formal provision in national legislation.

Free zones are generally established at seaports, river ports, airports and places with similar geographical advantages. Easy access to places of entry and exit within the country eliminate the need for goods to cross the Customs territory, thereby reducing the need to apply the usual Customs controls. However, due to the location of certain free zones it may be necessary for goods to be moved across the Customs territory when travelling to or from free zones, from or to seaports, airports or land frontiers (rail and road traffic). In such situations, goods can be permitted to move under a national or international transit procedure.

Free zones may cover the entire port area where several commercial activities are permitted.

**Vocabulary Notes**

*inter alia* – среди прочего

*in order to* – для того, чтобы

*to afford* – позволять

*customs – privileged facilities* – благоприятные в таможенном отношении условия

*cost-raising effects of tariffs* – влияние роста цен на тарифы

*to serve the purpose* – отвечать цели

*to facilitate* – облегчать, содействовать

*costly and cumbersome procedures* – дорогостоящие и обременительные процедуры

*to encourage* – поощрять, поддерживать

*relief from* – освобождение (от)

*concession* – уступка

*to refer (to)* – ссылаться (на)

*in respect of* – в отношении

*distinction* – отличие, разница

*to extend (to)* – простираться (до)

*handling* – обращение

*preservation of goods* – сохранение товаров

*to undertake* – предпринимать

*in connection with* – в связи с

*loading* – погрузка
assembly – сборка
to perform operations (with) – производить операции с
manufacturing – производство
processing – обработка
in free circulation – в свободном обращении
to enhance – увеличивать, повышать
to view as – рассматривать как
export-oriented industry – промышленность, ориентированная на экспорт
investable resources – источники капиталовложений
access (to) – доступ, подход (к)
to eliminate – устранить

Упражнение 1. Соотнесите словосочетания и их английские эквиваленты.

1. сохранение товаров           a. to view as
2. в отношении                  b. to extend to
3. улучшить упаковку            c. goods of domestic origin
4. режим временного ввоза       d. preservation of goods
5. поощрять развитие           e. to prepare the goods for
   shipment
6. международной торговли       f. to encourage the development
7. готовить товары для погрузки  g. to improve packaging
   на корабль
8. простираясь до               h. temporary admission
9. рассматривать как            i. in respect of
10. товары отечественного производства j. investable resources
11. источники капиталовложений

Упражнение 2. Найдите в тексте английские эквиваленты данных словосочетаний.

Установить, дорогостоящие и обременительные процедуры, доступ к, для того, чтобы, предоставлять освобождение от уплаты таможенных сборов и пошлин, в свободном обращении, легкий доступ к местам входа и выхода, благодаря расположению, отвечать цели, отличие, в связи с, предпринимать, влияние роста цен на тарифы, административные требования, в частности, однако, таким образом.

Упражнение 3. Образуйте прилагательные от данных ниже существительных и переведите их на русский язык.

Activity, market cost, industry, dependence, effect, significance, technology, freedom, nation, commerce, geography.

Упражнение 4. Закончите следующие предложения.

1. Free zones are generally established at ….

2. Operations which prepare the goods for shipment … .
3. Free zones may cover the entire port area … .
4. Goods of domestic origin or in the free circulation… .
5. Other operations in connection with the transport of goods…. .
6. Industrial free zones are increasingly viewed as …. .
7. A distinction is also made between …. .
8. The commercial and industrial activities are combined …. .
9. In commercial free zones the usual forms of handling for …. .
10. Free zones enhance the development …. .

Упражнение 5. Ответьте на следующие вопросы.
1. What is the purpose of establishing free zones?
2. What is a free zone?
3. What is the distinction between commercial and industrial free zones?
4. What are the operations which prepare the goods for shipment?
5. What operations connected with the transport of goods may be also performed in commercial free zones?
6. What operations are performed with goods in industrial free zones?
7. Are there any countries where the commercial and industrial activities are combined in the same zone?
8. What are the advantages of industrial free zones for the development of a country?
9. Where are free zones generally established? And why?

**Text 2**

**Export Incentives**

There are several Customs procedures, contained in the International Convention on the Simplification and Harmonization of Customs Procedures (the Kyoto convention), which when incorporated in national legislation enable countries to provide Customs facilities to neutralise the cost-raising tariffs and other controls on export industries which require imported production inputs, thereby enabling national enterprises to offer their products or services on foreign markets at competitive prices. Consequently, more employment opportunities are provided for the national labour force, scarce foreign capital is attracted to generate more economic activity and net inflows of foreign exchange are evinced.

A brief description of the Customs procedures which provide these incentives is given below.

**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 specific 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.

Vocabulary Notes
incentive – побуждение, стимул
to incorporate (in) – соединять, включать (в состав)
enterprise – предприятие
to offer products at competitive prices – предлагать продукцию по конкурентоспособным ценам
inflow – приток, вливание
brief description — краткое описание
outright — прямой, открытый
applicable (to) — применимый, пригодный, подходящий
to exclude — исключать
repayment of import duties and taxes — возмещение расходов по уплате импортных пошлин и сборов
drawback — возвратная пошлина
refund — возмещение (расходов)
temporary admission — режим временного ввоза
to undergo — испытывать, переносить
depreciation — обесценивание, снижение стоимости
duty-free replacement of goods — замена товаров не облагаемых пошлиной
total or partial exemption (from) — полное или частичное освобождение от налогов
pending — в ожидании
to intend — намереваться
identical (with) — одинаковый (с)

Упражнение 1. Соотнесите словосочетания и их английские эквиваленты.
1. обеспечить благоприятные условия — a. to attract foreign capital
2. включить в национальное законодательство — b. temporary admission of goods
3. конкурентоспособные цены — d. a brief description
4. таким образом — e. applicable to
5. привлекать иностранный капитал — f. competitive prices
6. краткое описание — g. to provide facilities
7. применимый к — h. to incorporate in national legislation
8. намереваться — i. to intend
9. полное или частичное возмещение расходов — j. thereby
10. режим временного ввоза товаров

Упражнение 2. Найдите в тексте английские эквиваленты данных словосочетаний.
Таможенные процедуры, давать возможность что-либо сделать, обеспечить рабочими местами, порождать экономическую активность, возмещение расходов по уплате импортных пошлин и сборов, быть в свободном обращении, исключать, включать материалы, ввозить товары для определенной цели, снижение стоимости товаров благодаря чему-либо, процедура при которой, одинаковый по описанию, качеству и техническим характеристикам, запрещать, подвергаться чему-либо.
Упражнение 3. Соотнесите слова в левой колонке с их определением в правой.

1. incentive a. not expected to change
2. convention b. restore smth. worn or damaged to good condition
3. purpose c. smth. that incites, rouses or encourages a person
4. depreciation d. agreement between states, rulers, etc.
5. identical e. power of forming plans and keeping to them
6. repair f. make or become less in value
7. permanent g. the same

Упражнение 4. Образуйте прилагательные от данных ниже существительных и переведите их на русский язык.

Product, change, effect, condition, economy, identification, temporality, description, specification, part.

Упражнение 5. Выразите согласие или несогласие с данными утверждениями.

1. Some Customs procedures are intended to neutralize the cost-raising effects of tariffs and other controls on export industries.
2. According to the Kyoto convention these Customs procedures come into force when they are incorporated in national legislation of any country.
3. Outright exportation is the Custom procedure applicable to goods which are not in free circulation.
4. Temporary admission of goods is the procedure under which certain goods can be brought into a Custom territory without relieving from payment of import duties and taxes.
5. Temporary admission for inward processing is the procedure under which certain goods are intended for re-exportation within a specific period.
6. A free zone is a part of the territory of a state where any goods are generally regarded as being outside the Customs territory.

Упражнение 6. Ответьте на следующие вопросы.

1. What opportunities does the Kyoto convention provide to simplify Customs procedures?
2. Do these Customs procedures generate more economic activity? In what way?
3. What kind of Custom procedure is outright exportation? What goods does it deal with?
4. What is drawback as a Customs procedure?
5. What conditions are necessary for the temporary admission of goods?
6. What goods can be brought into a Customs territory for temporary admission for inward processing?

7. When does duty-free replacement of goods take place?

8. What opportunities does temporary exportation of goods for outward processing provide?

9. What is a free zone?

10. What is the main difference between a free zone and a commercial one?

Unit 5. CUSTOMS DOCUMENTS AND STATISTICS

Text 1

Shipping Manifests

The port of Felixstowe is a "happy place". Ranked first in the UK, fourth in Europe and fifteenth in the world, the port has gone from strength to strength.

Trinity terminal is the most advanced container terminal in the country, providing 2,084 meters of continuous quay which can accommodate many vessels simultaneously. It handles just under two million containers a year.

Felixstowe was the birthplace of a new way of working with containers – undertaking credibility checks and assessing risks before a container has even arrived in the country and these methods developed over the years.

In the late 1770s, task forces at Felixstowe were mainly looking at revenue work, but with the Investigation Division, they started to look at shipping manifests, as opposed to shipping entries, prior to arrival, identifying suspect containers for examination.

The manifests – documents supplied by the shipping companies – contain information such as the origin and the destination of the goods, which can give vital clues to a preventive officer's assessment.

That particular way of working – looking at ships' manifests prior to arrival, doing credibility checks on importers and identifying specific containers – was extremely successful.

The work starts at shipping manifests, where team members make their credibility checks on incoming traffic and determine which containers to target for examination. With structured risk testing, containers are identified from high-risk, medium-risk and low-risk containers. Further checks can be made on the suppliers or companies receiving the goods. Contact is also made with police officers throughout the country who build up local knowledge of the businesses in their patch and can verify whether a trader is legitimate, suspect or unknown.

But risk analysis is no simple matter. It would be all too easy for the potential smuggler to transport his goods through a known low-risk country to avoid Customs checks.
"South Africa was listed as a medium-risk country," says a senior officer of the Felixstowe container team. "But we have had one seizure of cannabis, one of half a million cigarettes, and having considered South Africa, we wrote up the project saying what we had done, and then recommended it to be seen as a high-risk area".

Preventive officers are also encouraged to use their own initiative when it comes to establishing targets. Any information which can throw more light on the company or individual responsible for an incoming container is useful.

The container team also works in close co-operation with other teams in Felixstowe and the National Investigation Service to target suspect containers. Once a target has been established a team will either go out to examine the container or have it brought into their own shed.

Health and safety is an important part of an examination – a container could be unstable, or could contain infested products or hazardous substances – so teams adhere to stringent checks before undertaking the examination.

Teams have the use of sniffer dogs at Felixstowe as well as mobile X-ray vans.

Felixstowe is the largest user of X-ray in the country. They use four vans and they are used virtually non-stop.

Containers are also subjected to physical examination by team members.

(based on "Portcullis", HM Customs & Excise, Nov., 1996)

**Vocabulary Notes**

- **quay** – причал, причал
- **accommodate** – размещать
- **vessel** – судно, корабль
- **simultaneously** – одновременно
- **revenue work** – зд. работа таможни по сбору пошлин
- **vital clue** – главная улика
- **prior to** – прежде, раньше
- **verify** – проверять определять
- **cannabis** – сушенные цветки и экстракт из семян конопли
- **establish targets** – зд. устанавливать объект досмотра
- **shed** – ангар, депо
- **adhere to** – соблюдать, держаться
- **stringent** – строгий
- **be subjected to** – быть чем-либо, служить чем-либо, подвергаться

**Упражнение 1. Переведите на русский язык.**

To assess risks, undertaking credibility checks, shipping entries the origin and the destination of the goods, legitimate; smuggler, infested products,
hazardous substances, have the use of drugs dogs, seizure of cannabis, to avoid Customs checks, risk testing, can accommodate many vessels simultaneously.

Упражнение 2. Найдите в тексте английские эквиваленты следующих слов и словосочетаний.

Грузовой манифест, определять риск, грузовые/отгрузочные документы, судоходная компания, определять подозрительный контейнер, происхождение и место назначения груза, таможенный досмотрщик, проверка на степень риска, определять (контейнеры) для проверки, законный, бригада по досмотру контейнеров, захват, конфискация, (инвазированные) зараженные паразитами продукты, опасные вещества, быть подверженным досмотру.

Упражнение 3. Прочтите следующие слова, определите, к какой части речи они относятся и почему. Переведите слова.

Know, knowledge, known, unknown, suspect, suspicion, suspicious, credibility, credible, credit, creditable, credited, creditor; supply, supplies, supplier; accommodate, accommodating, accommodation.

Найдите все возможные синонимы к слову investigation в различных словарях.

Упражнение 4. Найдите в тексте слова и словосочетания, соответствующие следующим определениям.

1. operating at the same time
2. to estimate, to decide
3. list of cargo or passengers carried by a ship
4. place to which a person or thing is going
5. fact or idea giving a guide to the solution
6. in accordance with a law
7. contaminated (products)
8. dangerous, being a source of danger

Упражнение 5. Замените подчеркнутые слова и словосочетания выражениями из текста.

1. Team members determine which containers to mark to choose for later examination.
2. Contact is also made with police officers who build up local knowledge of the business in their region.
3. Preventive officers are also urged to use their own initiative when it comes to establishing targets.
4. The container team also works together with other teams in Felixstowe.
5. The team can either go out to examine the container or have it brought into their own building for storage.
6. A container could be unstable, or could contain dangerous substances.
7. So teams stick to stringent checks before undertaking the examination.
8. Trinity terminal is the most progressive container terminal in the country.
9. The terminal manages just under two million containers a year.
10. With structured risk testing, containers are described (recognised) as high-risk, medium-risk and low-risk.

Упражнение 6. Верны ли следующие утверждения.
1. Further checks can be made on the suppliers or companies receiving the goods.
2. South Africa is listed as a medium-risk country.
3. The container team goes out to examine containers.
4. Teams have the use of drugs dogs and X-ray vans.
5. Four X-ray vans can not be simultaneously used non-stop.
6. Team members adhere to stringent checks before undertaking the examination.

Упражнение 7. Найдите в тексте ответы на следующие вопросы.
1. How does the port of Felixstowe rank in the UK?
2. What way of working with containers has been introduced in Felixstowe?
3. Is it successful?
4. What kind of information does the shipping manifest contain?
5. What do the stages of work with containers include?
6. Can preventive officers establish targets themselves?
7. Does the container team work in close cooperation with teams in Felixstowe and the National Investigation Service?
8. Is health and safety ensuring an important part of the team work?
9. What facilities does the team use in its work?

Упражнение 8. Докажите, что …
1. The port of Felixstowe is the most advanced container terminal in the country.
2. The system introduced in Felixstowe is very effective.
3. Shipping manifests contain very important information.
4. Risk analysis is no simple matter.
5. Any information about the company or individual responsible for an incoming container is useful in Customs procedure.
Упражнение 9. Прочтите Text 2. Верны ли следующие утверждения.

1. The history of official trade statistics in Great Britain can be traced back as far as the 17 century.
2. The UK's entry into the European Union and the introduction of the European Single Market caused various changes in the UK Trade Statistics.
3. Today UK trade statistics are claimed to be the best in the EC.

Упражнение 10. Найдите, с какой информацией связаны эти цифры.

300; 13; 500; 1966; 500; 24; 1696; 1774; 1871; 1920; 1989; 2007.

Text 2

Trade Statistics in Great Britain

1996 saw the 300th anniversary of official trade statistics in Great Britain.

The history of overseas trade information can be traced back to medieval times, when Customs records were used to provide estimates of imports and exports of cloth and wool, which accounted for the majority of English trade in the 13th century. But it was not until 1696 that the Government created the Lords Commissioners of Trade and Plantations to look into English trade. They were asked to supply an annual report of imports and exports, but the amount of work involved necessitated the appointment of a specialist officer and clerks.

The first inspector general, William Gulliford, was appointed in September 1696 and he was paid the then princely sum of £500 per year.

Details of imports and exports were initially recorded in yearly ledgers, replaced in 1774 by a new kind of statistical table.

The present form of monthly and annual accounts dates back to 1871, when the statistical office was formed following a Treasury inquiry into the statistical branches of Customs “to ascertain whether the required information could not be obtained more accurately and less expensively”.

The statistical office was formed from the merger of the office of the Inspector General, the examiner's office and the bill of entry. The bill of entry was originally a private concern and sold trade statistics data.

It came under control in 1881. This patent may have been a reward for loyal service to the Crown, as it gave a named individual exclusive right of access to all official documents relating to Customs reports.

In the 18th century, substantial errors in trade information were detected as a result of traders' deliberately entering inflated figures in order to deceive their competitors. The Inspector General tried to get the practice stopped but was unsuccessful in the face of opposition from merchants.
In 1920, the statistical office dragged itself into the merchandised age with the introduction of a punch-card accounting system (which at that time was the largest in use anywhere in the department).

1966 saw the introduction of a new computer for which a special annex had to be prepared. The computer was huge, with punch-card, paper-type reading and time-sharing capacity and 800 line-a-minute printers. For the very first time, data was held on magnetic tape.

Since then there have been numerous developments, both technological and economic, affecting the statistical office, not least the UK's entry into the European Union and the introduction of the European Single Market.

Although no Customs barriers to trade exist within the EU, there is still a need for comprehensive statistical information, now provided under the Intrastat system.

Technological changes include the facility for electronic transfer of information to reduce the amount of paper entries requiring sorting, microfilming and keying, and the proposed introduction of optical character readers so that information can be scanned onto the system rather than being keyed in.

In 1989, responsibility for the production and distribution of the tariff was given to the statistical office which then became the Tariff and Statistical Office (T & SO). The tariff itself celebrates its 500th anniversary in 2007.

Now 500 members of staff process over 24 million trade items a year. Today UK trade statistics are claimed to be the best in the EC, and among the best in the world.

The statistical office can look forward to meeting the increased need for trade statistics in the new millennium, and achieving its mission to provide the right statistics to the right people at the right time.

Упражнение 11. Выберите из текста ключевые слова и словосочетания, описывающие историю и основные этапы развития торговой статистики в Великобритании.

Упражнение 12. Ответьте на вопросы.
1. What developments have there been recently in the UK and Europe?
2. What information is provided under the INTRASTAT system?
3. What are the advantages of the facility for economic transfer of information?
4. What office is now in charge of the production and distribution of the tariff?
5. What mission can the statistical office of the UK look forward to achieving?
The RF Customs Code

The RF Customs Code determines the following types of violations of customs regulations (VCR).

1. **Unauthentic declaration.**
   Unauthentic declaration of goods and vehicles happens when goods declared under the wrong code or wrong commodity name or are not declared at all. Such infringement is aimed at reducing customs payments.

   When importing foreign goods subject to a high level of taxation to RF territory various tricks are used. For instance, some categories of goods are declared as their parts because the rates of import customs tariffs for ready made goods are higher than for parts. Sometimes knocked down goods are loaded in a vehicle so that a Customs inspector couldn’t indicate the state of goods. Quite frequent are cases when goods are declared under the wrong name or when goods with similar functions and a similar classification code though different rates of taxation are chosen. Declaration under the wrong code happens when transporting goods with complex chemical contents. In fact one type of commodity is changed for another (different wood species, different metals, and chemicals).

   Various attempts to avoid customs duties payment can have a negative effect on the country’s economy. A series of measures have been developed by the Russian customs bodies in order to uncover such infringements. These measures include checking the authenticity of documents, inspecting goods and vehicles conveying the documents and testing the chemical content of goods.

2. **Commodities imported under forged documents.**
   This method is used mainly when importing goods and vehicles to the RF Customs territory. The essence of this method is as follows: a set of commodities is conveyed across RF frontier under one set of documents, while on coming through the Customs post this set of documents is replaced by forged one. The set of forged documents includes additional copies of cargo, shipping and financial documents. Lots of goods can be directed to the RF customs clearance to import maximum amount of goods in the shortest period of time.
Now the RF CC has formed communication network in order to make information exchange between frontier Customs posts and internal Custom houses more effective. An internal custom house checks quantity, price and classification characteristics of each set of commodities subject to customs clearance procedure making it possible to control imported commodities information authenticity.

Customs duties payment refusal can be qualified as serious Customs violation, i.e. smuggling.

3. Pseudo-re-export

Re-export is a customs regime when commodities are imported to the RF Customs territory in order to be exported from it within 6 months of the date of a cargo declaration acceptance. In this case, commodity import is accomplished freely or with subsequent customs duties payment return. It is also exempt of any economic policy measures.

When the Customs regime of re-export is used illegally foreign goods are imported free, then they are realized on the RF Customs territory and customs documents are signed up without actual frontier crossing. For instance, it was very popular to use re-export of furniture, including office furniture, in order to use it on the Russian territory thus avoiding customs duties payment.

Customs bodies pay great attention to customs payments implementation. For instance, all customs duties paid when importing of a certain category commodities should be transferred to a deposit account of Customs bodies. The whole sum of payment is kept in this account until the commodities are exported from then RF territory, which is certified by delivery control document (DCD) issued by the frontier custom house. This must be proved by certain shipping documents as well.

4. Undercharged customs value

Customs value undercharging is most widely used by importers and sometimes by exporters for a considerable reduction in customs payments. For instance, imported black tea passes through the Customs Clearance and Customs Control at the invoice price of 32 000 USD for 20 tonnes. The amount of customs payments is equal to 8320 USD. If the price of goods is changed to 10 000 USD the customs payments will be reduced to 2600 USD correspondingly.

It must be noted that undercharging has two purposes: on the one hand the importation of goods with undercharged price reduces the sum of customs payments, on the other hand it makes possible to import more goods and sell them at the real prices of the domestic market.

In order to prevent this type of violation, customs officers effecting customs control of certain categories of foreign goods should be guided by the prices issued in a special normative document.

5. Failure to receive currency earnings

This type of infringement takes place when export currency operations are not competed, i.e. the planned export supplies under overseas trade contract are
stopped. Most of these infringements are aimed at concealing currency proceeds from goods export. The maximum term of payment for supplied goods can be envisaged by the export trade contract terms of payment. After that contract supplies are stopped and currency proceedings are not transferred to the exporter currency account of in an authorized bank.

Now RF SCC and the RF take control over currency proceeds received under foreign trade contracts.

6. Capital export.

When capital is exported under a foreign-trade contract different methods are used to transfer large sums abroad, for example unjustified transfer of advance payments under the contract, customs value undercharging, etc.

When customs value is undercharged, commodities are purchased at overcharged prices without an intention to sell or use them. That allows money to be transferred legally when paying for the commodities under a certain contract.

The RF President has signed an order according to which importers-residents are responsible for illegal capital export in the form of penalties.

The penalty sum is equal to the sum of foreign currency having been transferred before as payment for non-existing or incomplete commodities supply.

(Adapted from http://www.vch.ru)

Vocabulary Notes

infringement – нарушение, в т.ч. нормативных актов; контрафакция
commodity – товар
rundown – сокращение количества; занижение (цены)

Упражнения 15. Ответьте на следующие вопросы.
1. What types of violations are determined by the Russian Customs Code?
2. What is unauthentic declaration?
3. What are the types of unauthentic declaration?
4. What measures have been taken by the Russian Custom bodies in order to reveal such a violation?
5. What way can commodities be illegally imported?
6. What is the purpose of illegal import?
7. What activities have the Russian Custom bodies implemented to prevent this type of crime?
8. What is re-export?
9. What is pseudo re-export?
10. Can you name some counter-measures taken?
11. What is the purpose of Customs value undercharging?
12. Can you give any examples of it?
13. What is a protection measure aimed against this type of violation?
14. What is the failure to receive currency earnings method?
15. What is the aim of this method?
16. What has been done in order to take control over currency proceeds?
17. Can you name some ways of illegal capital transfer?
18. How much is the penalty sum in case of proved illegal capital transfer?

Упражнение 16. В мае 2004 года страны Евросоюза, включая и вновь принятые, приняли новую систему учета данных торговой статистики. Одним из нововведений явилось использование системы Intrastat.

Прочтите информацию и расскажите по-русски о том, что такое Intrastat; какого рода информацию он содержит; каковы требования к его составлению; чем отличаются Intrastat и Sales List.

The introduction of Intrastat, the new statistics reporting requirement for intra-EU trade, is in itself a huge challenge for businesses.

The Intrastat declaration provides the statistical authorities in the EU countries with data that was previously gathered at ports and airports from import and export declarations. The responsibility for gathering these statistics for intra EU movement of goods reverted, in 1 May 2004, to the taxpayers of each country.

Intrastat reporting demands:
- The preparation of monthly declarations on the movement of goods between member states.
- Declarations based on master data that may not currently be held and may be difficult to obtain.
- A high degree of accuracy, with penalties being levied for inaccurate or incomplete declarations.
- Flexibility, as the format of the Intrastat declarations and reports will differ in each of the candidate countries.

If implemented correctly, Intrastat should be a standard monthly reporting exercise. Intrastat declarations must capture and report:
- The movement of goods to another EU member state by way of sale;
- The movement of your own goods to other member states by way of stock movements;
- Purchases of goods from suppliers in other member states.

Intrastat declarations do not report supplies of services between member states.

Whereas Intrastat declarations will report the volume and type of good moved between member states the EC Sales Lists will report the sales values for sales of goods to customers in other EU member states. These declarations, required to be submitted quarterly, must report the value of sales and the VAT number of the customer in the other member state.
Unit 6.  THE ROLE OF CUSTOMS

Text 1

The Problems Facing Customs Administrations Today

We live in a rapidly changing world. Things which we regard as commonplace today, world-wide telecommunications via satellite, space travel, the micro-processor, were scarcely conceivable just a few decades ago. In recent times the world has also changed from the Customs' perspective. The traditional Customs responsibilities of collecting duties and taxes and preventing smuggling still remain with us but Customs cannot afford to ignore the changing world conditions which have a major impact on their work.

Some Customs authorities are responsible for such diverse tasks as immigration control and the enforcement of commercial policy through the implementation of referential trade agreements, the operation of quotas and the application of restrictions, the application of public health and safety legislation, quarantine controls, currency controls, counterfeiting and piracy legislation and the collection of external trade statistics. These are just a few of the non-traditional areas in which Customs are now becoming increasingly involved. Trade demands additional services such as deferred payment of duty have also had their effect on Customs.

The application of all these added responsibilities has inevitably led to an increase in the complexity of Customs regulations. Tariff books and procedure manuals are becoming significantly more detailed. Officials, who in the past applied a fairly simple tariff schedule specifying Customs duties on a limited range of goods, are now faced with the increased complexities of tariffs based on the Harmonized System. It is becoming increasingly difficult in some countries for Customs officers to be aware of all existing regulations affecting importation. This has led to a lack of uniformity in the application of the law. It provides increased opportunities for the circumvention of Customs law and produces an ideal environment for the spread of practices such as irregular payments. Customs can expect an increased workload from increasing international trade and traffic. The problems of smuggling, particularly narcotics, will continue to rise in many parts of the world. Fraud and evasion of duties will become even more acute problems in developing countries while there will be an increased pressure for greater facilitation and for controls to be equally enforced.

Customs Services will, therefore, be expected to meet the increased workload and the increased enforcement problem by better organization, modernization and improved techniques including computerization and new technology.

Every trade transaction involves at least two Customs interventions – one at exportation and the other at importation. Accordingly, Customs Services
around the world and the business community meet a million times each day. It is clear, therefore, that the manner in which Customs Services conduct their business has a substantial impact on trade efficiency.

Governments throughout the world recognize the value of Customs Services on their national economies and realise that the service being provided by Customs is one they cannot easily be dispensed with. However they are also beginning to see the dangers of inefficient Customs Services. As a result, Customs Services around the world are re-examining the way they operate and deal with their customers. The challenge is to facilitate the international trade process at a minimum cost to economy, and without compromising the collection of revenue or the protection of the community from illegal cross border movement of goods.

Vocabulary Notes

commonplace – обычный, банальный
conceivable – постижимый, понятый, мысленный, возможный
customs responsibilities – обязанности таможни
to collect duties and taxes – собирать пошлину и штрафы
to prevent smuggling – предотвратить провоз контрабанды
to have impact on – влияние, воздействие, толчок
authority – власть
divers – различный, разный, разнообразный
enforcement – давление, принуждение, наблюдение
implementation – выполнение, осуществление
prefential trade agreement – преференциальные торговые соглашения
quota – доля, часть
the application of restrictions – применение запретов, ограничений
the application of public health and safety legislation – применение законодательства по вопросам здравоохранения и общественной безопасности
quarantine control – содержать на карантине
to counterfeit – подделывать
piracy legislation – законодательство по вопросам фальсификации нарушений авторских прав
deferred payment of duty – отсрочивать платежи пошлины
complexity – сложность, запутанность
procedure manuals – справочник таможенных процедур
to be aware of – быть осведомленным
uniformity – единообразие, однородность
circumvention of Customs law – нарушение таможенных правил путем обмана
workload – нагрузка
evasion – уклонение от налогов
acute – острая проблема
trade transaction – торговая сделка
revenue – сбор доходов
challenge – поставка под вопрос

Упражнение 1. Соотношение словосочетание с их английскими эквивалентами.

1. customs authorities  a. отсрочивать платежи
2. additional services  b. законодательство по вопросам здравоохранения
3. deferred payment  c. применение ограничений
4. acute problem  d. справочник таможенных процедур
5. application of restrictions  e. предотвратить провоз контрабанды
6. procedure manual  f. таможенная власть.
7. prevent snuggling  g. дополнительный сервис
8. public health and safety legislation  h. отсрочивать платежи

Упражнение 2. Найдите в тексте эквиваленты данных словосочетаний.

Быстро меняющийся мир, игнорировать изменения, происходящее в мире, увеличенная рабочая нагрузка, усиление коммерческой политики, сбор пошлины, применение ограничений, нарушения таможенных правил путем обмана, содержать на карантине, торговая сделка, сбор доходов, уклонение от налогов, острая проблема.

Упражнение 3. Соотнесите слова и словосочетания в левой колонке с их определением в правой.

<table>
<thead>
<tr>
<th>enforce</th>
<th>keep from happening, hinder</th>
</tr>
</thead>
<tbody>
<tr>
<td>facilitate</td>
<td>to put off until later, postpone</td>
</tr>
<tr>
<td>prevent</td>
<td>give force to, make effective</td>
</tr>
<tr>
<td>afford</td>
<td>grow; become greater in size, amount, etc.</td>
</tr>
<tr>
<td>defer</td>
<td>do without</td>
</tr>
<tr>
<td>increase</td>
<td>Help, assist, make easy</td>
</tr>
<tr>
<td>dispense with</td>
<td>make an imitation; copy in order to deceive</td>
</tr>
<tr>
<td>counterfeit</td>
<td>give, supply</td>
</tr>
<tr>
<td>manual</td>
<td>getting around a law, rule</td>
</tr>
<tr>
<td>fraud</td>
<td>giving force to</td>
</tr>
<tr>
<td>revenue</td>
<td>A handy book for use a guide reference, etc.</td>
</tr>
<tr>
<td>regulations</td>
<td>amount of work</td>
</tr>
<tr>
<td>circumventions</td>
<td>criminal deception, cheating</td>
</tr>
<tr>
<td>enforcement</td>
<td>strong influence</td>
</tr>
<tr>
<td>workload</td>
<td>rule; order; law</td>
</tr>
<tr>
<td>impact</td>
<td>Income</td>
</tr>
</tbody>
</table>
Упражнение 4. Образуйте существительные от данных ниже глаголов и переведите их на русский язык.

1. collect 6. restrict 11. regulate
2. ignore 7. legislate 12. continue
3. prevent 8. pay 13. develop
4. prefer 9. limit 14. facilitate
5. apply 10. specify 15. enforce

Упражнение 5. Найдите в тексте предложения с синонимами следующих слов и словосочетаний. Переведите предложение на русский язык.

1. protect 7. hardly
2. income 8. shortage of uniformity
3. various 9. especially
4. have influence 10. easing
5. put off pay 11. influence
6. pressure

Упражнение 6. Объедините следующие понятия и запишите их по-английски.

1. impact on trade efficiency
2. equally enforced
3. increased opportunities for the circumvention of customs laws
4. acute problems
5. non-traditional areas
6. procedure manuals
7. fraud and evasion of duties
8. lack of uniformity
9. greater facilitation
10. ideal environment for the spread of practices

Упражнение 7. Закончите предложения соответствию содержанию текста.

Things which are regarded as ... .
Some Customs authorities are responsible for ... .
The application of all added responsibilities has led to ... .
Officials are now faced with ... .
It is becoming very difficult in some countries for Customs officers to be aware of ... .
This problem has to a lack of uniformity in ... .
Customs can expect an increased work load from ... .
Fraud and evasion of duties will become more ... .
Customs services will be expected to meet the increased ... .
Every trade transaction involves two Customs interventions ... . Customs services and the business community meet ... . The challenge is to facilitate ... .

Упражнение 8. Выразите согласие или несогласие со следующими утверждениями.
1. We live in the world where nothing changes.
2. In recent times the world has changed from the Customs perspective.
3. The usual Customs responsibilities of collecting duties and taxes and preventing smuggling still remain with us.
4. Sometime Customs can afford to ignore the changing world conditions.
5. Some Customs authorities are responsible for immigration control and the enforcement of commercial police through the implementation of preferential trade agreements.
6. Tariff books and procedure manuals are becoming less important.
7. In the past officials applied a fairly simplified tariff schedule specifying Customs duties on a limited rouge of goods.
8. Customs can expect an increased work load from increasing international trade and traffic.
9. In many parts of the world the problem of smuggling, particularly narcotics will not increase.
10. More acute problems in developing countries will be fraud and evasion of duties.
11. Every trade transaction involves only one Customs intervention.
12. Governments throughout the world do not appreciate the work of their Customs Services and the affect they have on the national economy.

Упражнение 9. Ответьте на следующие вопросы.
1. In what kind of work do we live now?
2. Which things are regarded as commonplace today?
3. Do you think that the world has changed?
4. What about Customs responsible?
5. What are Customs authorities responsible for?
6. Are there any non-traditional areas in which Customs are becoming in any divided?
7. What has had effect on Customs?
8. What has the application of added responsibilities led to?
9. What has led to a lack of uniformity in the application of the law?
10. Which problems will continue to rise in many parts of the world? Why?
11. In what countries will fraud and evasion of duties become even more acute?
12. For what will Customs Services be expected?
13. How will it be done?
14. How many Customs interventions does every trade transaction involve?
15. Why are Customs Services around the world re-examining the way they operate?
16. What is the challenge of facilitate?

Unit 7. CUSTOMS AND TRADE

Text 1
International Trade

Much of the history of international relations and trade concerns efforts to promote free trade among nations. The 17\textsuperscript{th} century saw the growth of restrictive policies that later came to be known as mercantilism. The mercantilists held that economic policy should be nationalistic and should aim at securing the wealth and power of the state. Governments were led to impose price and wage controls, foster national industries, promote exports of finished goods and imports of raw materials, and prohibit the exports of raw materials and the import of finished goods. A typical illustration of the mercantilist spirit is the famous English Navigation Act of 1651, which reserved for the home country the right to trade with the colonies and prohibited the import of goods of non-European origin unless transported in ships flying the English flag.

A strong reaction against mercantilist attitudes began to take shape towards the middle of the 18\textsuperscript{th} century. In France, the economists demanded liberty of production and trade. In England, Adam Smith demonstrated the advantages of removing trade restrictions. Economists and businessmen voiced their opposition to excessively high and often prohibitive Customs duties and urged the negotiation of trade agreements with foreign powers.

In the middle of the 19\textsuperscript{th} century Customs walls effectively sheltered many national economies from outside competition. The French tariff of 1860, for example, charged extremely high rates on British products. Transport costs between the two countries provided further protection. A triumph for the liberal ideas was the Anglo-French trade agreement of 1860, which provided that French protective duties were to be reduced to a maximum of 25 percent within five years, with free entry of all French products except wines into Britain.

In the later part of the 19\textsuperscript{th} century England – as the only country to remain faith to the principles of free trade, Germany adopted a systematically protectionist policy and was soon followed by most other nations. During the Civil War the United States raised its duties sharply.

But protectionism during the last quarter of the 19\textsuperscript{th} century was mild in comparison with the mercantilist policies that had been common in the 17\textsuperscript{th} century and were to be revived during two world wars in the 20\textsuperscript{th} century.
When World War II ended the lesson learned from the growth of protectionism since 1871 allowed the development of development of multilateral trade agreements and other forms of international economic cooperator. These developments culminated in the General Agreement on Tariffs and Trade (GATT).

The General Agreement on Tariffs and Trade was signed in Geneva in October 30, 1947 by 23 countries. GATT takes the form of a multilateral trace agreement setting forth the principles under which the countries shall negotiate "a substantial reduction in Customs tariffs and other impediments to trade, and elimination of discriminatory practices in international trade'. GATT has become a charter governing almost all world trade.

Vocabulary Notes

concern – касаться, иметь отношения, беспокоиться, заботиться
concern oneself about one’s our affairs – заниматься своими собственными делами
promote trade – содействовать развитию торговли
restrictive policies – ограничительная политика
mercantilism – меркантильизм, торговщество, мелочная расчетливость
to aim at – направлена на что-то, нацелено на ...
to impose – навязывать
price and wage controls – контролировать цены и заработную плату
foster – способствовать развитию
reserve the right – оговаривать, сохранять, развивать право
prohibit – запрещать
to urge – побуждать, заставлять
negotiation – обсуждение условий
to voice opposition to smb. – выразить протест
excessively – чрезмерно, излишне
to shelter from – укрывать, защищать
competition – конкуренция
boundary – граница
to charge – обвинять приписывать, назначать, устанавливать чрезвычайно высокие цены
to remain faithful – оставаться верным
to raise duffs – поднимать пошлины
customs duties – таможенные пошлины
to revive – возродить
multilateral trade – многосторонняя торговля
culminate (v) – достигать вершины, апогея
impediments to trade – помехи, препятствия торговли
Упражнение 1. Соотношение словосочетание с их английскими эквивалентами.
1. установить контроль за a. customs duties
2. ценами и оплатой труда b. to impose price and wage
3. выразить протест c. to secure wealth and power of the
    4. многосторонняя торговля state
    5. таможенные пошлины d. multilateral trade
    6. препятствие торговли e. to raise duffs
    7. сохранять богатство и f. to voice opposition
        мощь государства g. demand liberty
8. оставаться верным h. to remain faithful
9. поднимать пошлину i. impediments to trade
    на сырье j. raw materials
10. требовать свободу производства k. the right to trade
    и торговли l. finished goods
11. запретить экспорт m. demonstrate the advantages of
12. право на торговлю n. prohibit the export
    13. готовый товар o. to promote the growth
14. демонстрировать преимущество
    торговли

Упражнение 2. Найдите в тексте эквиваленты данных словосочетаний.
1. меркантилизм должен быть направлен (нацелен)
2. охрана богатства и мощи государства
3. рост ограничительной политики
4. меркантилистическое настроение
5. запрет экспорта сырья
6. чрезмерно высокие пошлины
7. бизнесмены выразили протест против …
8. установить контроль за ценами и оплатой труда
9. оставаться верным принципам свободной торговли
10. развитие многосторонней торговли
11. международное экономическое сотрудничество
12. подписать соглашение
13. сокращение практики дискриминации в международной торговле

Упражнение 3. Соотнесите слова и словосочетания в левой колонке с их определением в правой.

<table>
<thead>
<tr>
<th>duty</th>
<th>to promote the growth</th>
</tr>
</thead>
<tbody>
<tr>
<td>negotiate</td>
<td>to reach the highest paint</td>
</tr>
<tr>
<td>rate</td>
<td>a charge or payment fixed according to a standard scale</td>
</tr>
</tbody>
</table>
Продолжение таблицы упр.3

<table>
<thead>
<tr>
<th>to promote</th>
<th>a government tax on certain goods and commodities such as is a wide range of imports and exports</th>
</tr>
</thead>
<tbody>
<tr>
<td>to revive</td>
<td>to discuss terms and conditions in order to reach an agreement</td>
</tr>
<tr>
<td>to culminate</td>
<td>to return to life</td>
</tr>
<tr>
<td>impediments to trade</td>
<td>policies kept within certain bounds</td>
</tr>
<tr>
<td>restrictive policies</td>
<td>to contribute to the growth development</td>
</tr>
<tr>
<td>to foster</td>
<td>to obstruct the development of trade</td>
</tr>
</tbody>
</table>

Упражнение 4. Образуйте существительное от данных ниже глаголов и переведите их на русский язык.

Promote, reserve, revive secure, grow, negotiate, govern, prohibit, culminate, control, reduce, culminate, illustrate, protect, agree.

Упражнение 5. Найдите в тексте предложения с синонимами следующих слов и словосочетаний. Переведите предложения на русский язык.

Prohibitive tax, to require freedom, very high, to ensure guarding, to reach, economic collaboration.

Упражнение 6. Объедините следующие понятия и запишите их по-английски.

1. free trade
2. prohibitive customs duties
3. triumph for liberal ideas
4. advantages of removing trade restrictions
5. discriminatory practices
6. mercantilist policies
7. securing the wealth
8. impose price and wage control

Упражнение 7. Закончите предложения соответственно содержанию текста.

1. Governments were fed ...
   a) to impost raw materials
   b) to reserve for the home country the right to trade with the colonies
   c) to impose price and wage controls
   d) to prohibit Customs duties

2. Economists and businessmen voiced ...
   a) their triumph for the liberal ideas
b) protectionist policy
c) mercantilist attitude to this problem
d) their opposition to excessively high and often prohibitive Customs duties

3. A strong reaction against merchants attitudes …
   a) to develop trade to interest most economists and businessmen
   b) to take the form of a multilateral trade agreement
   c) to take other forms of international economic cooperation
   d) to take shape towards the middle of the 18th century

4. French protective duties were to be reduced to a maximum of 25 percent within five years with …
   a) free entry of all French products
   b) the principles of free trade
   c) the growth of protectionism
   d) the substantial reduction in Customs tariffs
   e) the triumph for the liberal ideas

5. The French tariff of 1860, for example charged …
   a) exports of finished goods
   b) very high rates on British goods
   c) a triumph for the liberal ideas
   d) import of raw materials
   e) to protect duties

Упражнение 8. Выразите согласие или несогласие со следующими утверждениями.
1) The mercantilists help economic policy become nationalistic and should be aimed at building new economic policy.
2) Governments were to impose high prices.
3) A typical illustration of the mercantilist spirit is the famous Navigation Act.
4) The fight against mercantilism started in the 18th century.
5) In many countries the economists demanded free production and trade.
6) Transport costs between the two countries provided further protection.
7) French protective duties were to be increased to a maximum of 25 percent within the year.
8) In the later part of the 19th century was not the only country to remain faithful to the principles of free trade.

Упражнение 9. Ответьте на следующие вопросы.
1. Which century saw the growth of restrictive policies?
2. What did mercantilists hold?
3. What should economic policy aim at?
4. What were Governments led to impose?
5. What were they to promote and prohibit?
6. Where did the economists demand liberty of production and trade?
7. In which country did Adam Smith demonstrate the advantages of removing trade restrictions?
8. Who voiced the opposition to excessively high and often prohibitive Customs duties?
9. What else did Economists and businessmen do?
10. When did Customs wall sheltered many national economies from cut side competition?
11. Did transport cost between two countries provide further protection or 
12. Triumph for the liberal ideas?
13. When was England the only country to remain faithful to the principles of the trade?
14. Which country adopted a systematically protectionist policy?
15. When did the United States raise its duties sharply?
16. What did the lesson learned from the growth of protectionism allow?

**Text 2**

**Tariffs**

International trade includes all economic transactions that are made between countries. Accounts of the barter of goods or of services among different people can be traced back almost as far as the record of human history. International trade, however, is specifically an exchange between members of different nations. Accounts and explanations of such trade begin only with the rise of the modern nation-state at the close of the European Middle Ages.

All nations interfere with international transactions to at least some degree. Tariffs may be imposed on imports in some instances making them so costly as to bar completely the entry of the goods involved. Quotas may limit the permissible volume of imports. State subsidies may be offered to encourage exports. Money-capital exports may be restricted or prohibited. Investments by foreigners in domestic plants and equipment may be similarly restrained. These interferences may be simply be the result of special-interest pleading because particular groups suffer as a consequence of import competition or a government may impose restrictions because it feels impelled to take an account of factors that comparative advantage sets aside.

The general pattern of interference follows the old mercantilist dictum of discouraging imports and encouraging exports.

Such interference or trade barriers may include state trading organisations and government procurement practice that may be used preferentially Customs classification and valuation procedures, health regulations and marking requirements may also have a restrictive effect on trade Excise taxes may act as a barrier to trade if they are levied at higher rates on imports than on domestic goods.

Different government regulations and practices also act as barriers to trade. For example, a tariff, or duty, which is a tax levied on a commodity when
it crosses the boundary of the Customs area. The boundary may be that of a nation or group of nations that have agreed to impose a common tax on goods entering their territory. Protective tariffs are designed to shield domestic production from foreign competition by raising the price of the imported commodity. Revenue tariffs are designed to obtain revenue rather than to restrict imports. Still, protective tariffs, unless they are so high as to keep out imports, yield revenue, and revenue tariffs give some protection to any domestic producer of the duty-bearing goods. A transit duty, or transit tax, is a tax levied on commodities passing through a Customs area enrooted to another country. Similarly, an export duty, or export tax is a tax imposed on commodities leaving a Customs area.

Other practices may also act as barriers to trade. Quotas of quantitative restrictions may prohibit the importation of certain commodities or limit the amounts imported. Such quotas are usually administered by requiring importers to have licenses to bring in particular commodities. Quotas as raise prices just as tariffs do, but, being set in physical terms, their impact on imports is direct, with an absolute ceiling set on supply. Increased prices will not bring more goods.

There is also a difference between tariffs and quotas in their effect on revenues. With tariffs the government receives the revenue, under quotas, the import license holders obtain a windfall in the form of the difference between the high domestic price and the low international price of the import.

Tariffs on imports may be applied in several ways: They are imposed according to the physical quantity of an import, (these are called specific tariffs), they are levied according to the value of the import (these are known as ad valorem tariffs).

Tariffs may differentiate among the countries from which the imports are obtained. They may, for instance, be lower between countries that have previously entered into special arrangements, such as the trade preferences accorded to each other by members of the Commonwealth.

Vocabulary Notes

transactions – сделка
barter of goods – обмен товара
to bar the enter of the goods – преграждать ввоз товара
permissible volume of imports – допустимый объем импорта
subsidy – субсидия, дотация
encourage – поощрять, поддерживать
restrain – сдерживать, удерживать
investment – капиталовложение инвестиций
pleading – ходатайство, выступление сторон в суде
consequence – последствие, результат
to feel impelled – испытывать необходимость
dictum – побуждать (n), авторитетное мнение, заявление
discouraging – препятствие, противодействие
procurement – поставка,
procurement agency – организация по снабжению
preferentially – предпочтительно, преимущественно
valuation – оценка
excise taxes – взимать штрафы
enroot- внедрять, укоренять
marking – маркировка
domestic goods – товары местного производства
levy taxes on goods – взимать штрафы
commodity – товар, предмет потребления
shield – защищать, защита
revenue – доход
yield – доход
ad valorem tariffs – тарифы в соответствии со стоимостью
accord to each other – единство, согласие, в гармонии друг с другом
windfall – неожиданное несчастье, непредвиденные доход
advalorem tariffs – тарифы с ценностью

Упражнение 1. Соотношение словосочетаний с их английскими эквивалентами.

| 1. допустимый объем импорта | a. to shield revenue |
| 2. испытывать необходимость | b. to feel impelled |
| 3. взимать штрафы | c. ad valorem tariffs |
| 4. товар местного производства | d. to obtain a windfall |
| 5. товарообменная сделка | е. permissible volume of imports |
| 6. тарифы с объявленной стоимостью | f. domestic goods |
| 7. защищать доходы | g. to limit the amount imported |
| 8. ограничивать количества импорта товаров | h. to excise taxes |
| 9. получать неопределенные доходы | i. transaction using the barter of goods |
| 10. препятствовать импорту товара | j. to discourage imports |

Упражнение 2. Найдите в тексте эквиваленты данных словосочетаний.

обмен между членами различных национальностей могут быть предложены, чтобы поддержать импорт квоты могут ограничивать объем импорта экспорт может быть ограничен или запрещен
результат ходатайства
последствия конкуренции импорта
барьер торговли (препятствия торговли)
поднять цены
получать доходы
тарифы, взимаемые соответственно ценности импорта

Упражнение 3. Соотнесите слова и словосочетания в левой колонке с их определением в правой.

| transaction | to give in exchange for some other commodity |
| subsidy | the act of laying out money |
| investment | the act of raising or collecting for public service |
| pleading | estimation of the value of a thing |
| valuation | income from a considerable amount or many forms of property |
| commodity | the management or carrying out of a piece of business |
| procurement | to discuss, maintain or defend by arguments |
| barter | an article of commerce |
| to levy | a sum paid by one government to another |
| revenue | delivery of goods, state deliveries |

Упражнение 4. Образуйте существительные от данных ниже глаголов и переведите их на русский язык.

To explain, to interfere, to levy, to exchange, to equip, to procure, to transact, to suffer, to restrain, to involve, to plead, to receive, to permit, to encourage, to arrange.

Упражнение 5. Выразите согласие или несогласие со следующими утверждениями.

1) All nations interfere with international to at least some degree.
2) Quotas may limit the permissible volume of export.
3) Money capital exports may be restricted or prohibited.
4) The general pattern of interference follows great income.
5) Customs classification and valuation procedures health regulations and marking requirements never have a restrictive effect on trade.
6) Protective tariffs are designed to shield domestic production from foreign competition by raising duties.
7) Revenue tariffs are designed to obtain revenue rather than to restrict imports.
8) Quotas as raise prices just as tariffs do.
9) There is no difference between tariffs and quotas in their effect on revenues.
10) Tariffs on imports may be applied in several ways.

Упражнение 6. Закончите предложения соответственно содержанию текста.

1. All nations interfere with ...
2. International trade is an exchange between ...
3. Tariffs may be imposed on ...
4. Investments by foreigners in domestic plants and equipment may be ...
5. The general pattern of interference follows ...
6. Different government regulation and practices also act as ...
7. The boundary may be that of a nation or group of nations that have ...
8. Transit duty, or transit tax is a tax ...
9. Quotas of quantitative restrictions may ...
10. Increased prices will not bring ...
11. There is also a difference between ...
12. Tariffs may differentiate ...

Упражнение 7. Ответьте на следующие вопросы.
1. What does international trade include?
2. How can accounts of barter of goods be trade?
3. What is international trade?
4. Do all nations interfere with international transaction?
5. Which tariffs may be imposed?
6. What may quotas do?
7. Can money capital exports be restricted or prohibited?
8. What follows the general pattern of interference?
9. What acts as a barrier to trade?
10. What are protective tariffs designed to do?
11. What are Revenue tariffs designed for?
12. What is a transit duty or transit tax?
13. What is the difference between tariffs and quotas as regards their effect on revenue?
14. In how many ways may tariffs on imports be applied?
15. Among which countries may tariffs differentiate?
Unit 8. WORKING FOR CUSTOMS

My Future Career

Pre-reading discussion:

Упражнение 1. Выберите окончания следующих утверждений. Сравните с результатами других студентов и обсудите пункты, вызвавшие разногласия.

1. You work ...
   a) for work's sake; b) for money; c) other.
2. In the decision-making process, you are in favour of ...
   a) delegating authority; b) centralized authority; c) other.
3. Your communication with people at work is ...
   a) nothing to be proud of; b) businesslike and efficient; c) other.
4. At work you often:
   a) mistrust what others have to say; b) give useful advice; c) other.
5. When choosing co-workers you make a point to:
   a) surround yourself with competent people; b) outsmart the other people at work; c) other.
6. Your work habits make you ...
   a) sit at your seat working without a break; b) do overtime only when it is reasonable; c) other.
7. Your family life is in shamble due to your long working hours:
   a) I agree; b) I disagree; c) other.

Упражнение 2. Расспросите трех студентов о целях работы (или учебы). Заполните таблицу.

<table>
<thead>
<tr>
<th>Why work?</th>
<th>You</th>
<th>Student 1</th>
<th>Student 2</th>
<th>Student 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>For work's sake</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>For the fun of it</td>
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<tr>
<td>To earn a living</td>
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<tr>
<td>To support a family</td>
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<tr>
<td>Out of keen interest</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>To gain authority</td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>For self - fulfilment</td>
<td></td>
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</tr>
</tbody>
</table>

Упражнение 3. Изучите слова, описывающие качества человека:
1) выделите прилагательные, имеющие отрицательный оттенок;
2) к каждой группе прилагательных подберите еще по два слова;
3) составьте несколько (не менее 5) словосочетаний/предложений со словами.

___ Intellectual ability: intelligent, bright, gifted, able, brainy (разг.), cunning.

___ Attitudes to life: optimistic, tense, relaxed, sensible, down-to-earth, sensitive, self-assured.

___ Attitudes towards other people: sociable, quarrelsome, argumentative, cruel, easy-going, impolite, rude, ill-mannered, honest, trustworthy, reliable, envious.

___ Attitudes to work: ambitious, pushy, broad-minded, original, economical, mean.

Упражнение 4. Обсудите следующие вопросы и составьте диалог, используя слова и словосочетания из предыдущего упражнения.

What professional skills and personal features will you use in your job? Why? Will all your skills be used in your job?

Reading and discussion

Упражнение 1. Прочтите текст и найдите ответы на следующие вопросы.

1. Where did the modern Russian word “tamozhnya” originate from?
2. What were taxes collected in Kiev Russ for?
3. Where does most of the federal budget income come from nowadays?
4. What other responsibilities do the Customs services have?
5. What violations should the Customs officers prevent?
6. When did Russia join World Customs Organization?
7. Is the job of the Customs officer considered interesting and important?

Text 1

I Want to Work in Customs

There are a lot of interesting and useful professions but I want to be a Customs officer. I began to think about my future profession in the 11th grade.

The current Russian word for Customs, tamozhnya, originated from the word "tamga" in Tatar. In the times of the Mongol-Tatar yoke it meant "a Customs tax" or "an official who collected it." In Kiev Russ taxes were collected for the transportation of goods through the frontiers of its princedoms. Thus, Russia has had a Customs service for almost a thousand years.

When I finished school I decided to apply to the law faculty of the Customs Academy, as I want to work at the Customs. I think that the profession of a Customs officer is one of the most important in the law governed state, which we are creating now. Customs revenue provides the income to the federal budget. Most of the income comes from collection of duties on import and export operations.
During the past two decades Customs have shouldered the very heavy responsibilities of interdicting the flow of illegal drugs into the country. Customs officers fight against drugs, which destroy both an individual and the community.

The duty of Customs officers is not only to punish people for various Customs violations such as smuggling goods, narcotics, arms and other contraband, commercial fraud, money laundering, currency and other violations but they also must do their best to prevent crimes.

I’ve chosen this job because I want to learn about customs laws. Our country joined the World Customs Organization in 1995. That is why the customs laws of our country must be adapted to meet the international norms. So I think there is a lot of interesting work in store for customs lawyers.

Vocabulary Notes

yoke – ярмо, иго
the frontiers of its princedoms – зд. рубежи, границы государства

Упражнение 2. Найдите в тексте английские эквиваленты следующих слов и словосочетаний.
Таможенные пошлины; таможенные пошлины обеспечивают доход федеральному бюджету; ввозные и экспортные пошлины; должны быть приведены в соответствии с, таможенное законодательство; оценка имущества для обложения налогом и сбором; делать все возможное для предотвращения правонарушений; перевозка товаров; наказывать за; и другие нарушения; люди и товары (вещи), прибывающие в страну и покидающие ее; ожидает кого-либо впереди; мошенничество в сфере коммерции; контрабанда товаров, наркотиков и оружия; правовое государство; препятствование незаконному потоку наркотиков; ответственность.

Упражнение 3. Прочтите следующие слова, определите, к какой части речи они относятся и почему. Переведите слова.
Legal, legacy, illegal, legislate, legislation, legislative, legislature; smuggle, smuggler; violate, violation, violator, violence, violent, violently; collect, collected, collection, collective, collector; assess, assessable, assessment, assessor; response, responsibility, responsible, responsive.

Упражнение 4. Вставьте пропущенное.
1) In Kiev Russ taxes were collected for … .
2) Now we are creating the … state.
3) Customs … collected of duties on … provide the income to the federal budget.
4) Customs has shouldered the very heavy responsibilities of … .
5) There are various Customs violations such as: … and other violations.
6) Russian Custom laws must … , since our country joined… in 1995.
7) One of the missions of the Customs is … .
8) I think that the profession of a Customs officer is one of the most important because … .

Упражнение 5. Вставьте пропущенные предлоги там, где это необходимо. Переведите предложения.

Her father is ill, and she has the responsibility … caring for him. Customs economy has always been very interesting … us. I joined … my friends for a party. Taxes were collected … the transportation of goods. He applied his wits … planning their escape. Greater part of federal income comes … tax and duty collections. There is a big surprise … store for you. They signed a treaty to lower duties … trade between their countries. He has the responsibility … running the advertising department, and he also has responsibilities at home to his wife and two children. The father punished his son … stealing apples by sending him to his room early at night. Dealers in cocaine organized smuggling … the drug into the USA. She joined … a health club. She adapted herself … her new job quickly. We do not know what the future has … store … us.

Упражнение 6. Подготовьте сообщение о вашей будущей профессии.

Упражнение 7. Переведите на русский язык.

Russian Customs Regulations

According to article 7 of the Russian Law "On Import and Export of Cultural Values" you should declare all items of value on your customs form upon arrival in Russia. If your customs form is lost or stolen, report it to Russian militia and obtain a certificate to show to customs officials when you depart the country. Generally speaking, you should obtain a receipt for all items of value including caviar purchased in Russia. Old artifacts such as icons, samovars, rugs and antiques must have a certificate indicating that they have no historical value. Otherwise they are likely to be confiscated. You may be able to obtain this certificate from the store that sold the item or from the Ministry of Culture.

Reading for information

Прочтите 5 интервью людей, работающих в таможне, и выполните следующие задания.
Упражнение 1. Вставьте пропущенные слова из списка, приведенного ниже.

1. administrative assistant
2. administrative officer
3. auction
4. cashier
5. claims
6. confident
7. control officer
8. Customs Directorate
9. duties
10. investigation
11. investigation Unit
12. excise officer
13. executive officer
14. investigators
15. VAT
16. VAT Control officer

Text 2

Job Interview

Interviewer 1

«Before joining Customs I worked as a nurse, but I had to give it up because I fainted at the sight of blood. I joined Customs and Excise as an (a) doing general support work. I did that job for three years. When I got my promotion to (b), I worked on the seizure of pornography and drugs at a Parcel Post depot. It was a very responsible job for an (b). A year later, I moved again to work in the (c). One of my duties was inputting VAT and Excise and Customs data into a local database. It was a highly motivating and interesting area of work. After three years I was promoted to (d) and moved to my current job in Personnel. I have many responsibilities – including filling vacancies, sitting on recruitment panels and dealing with transfers. I found it quite difficult to adjust to managing people. Each person has their own personality and you have to treat each individual differently, but fairly. They say that the jump from (e) to (f) is one of the biggest you can make and I agree».

Interviewer 2

«When you first join Customs and Excise you have to complete a probationary year in which you follow a structured programme of training. I went on ten or twelve courses. I also learnt a lot on the job. Gradually, you take on more of the work and more responsibility. The training package is very good and it leaves you feeling … (a) in your work.

My current job as a … (b) is tough, but very interesting. The main part of my job is to help traders to understand the VAT regulations and to ensure that they follow the correct procedures. I am out of the office for about four days a week. One day I could be sitting in a big accountant's office and the next I could be in the back room of a shop.»
These are being constantly changed and it's sometimes difficult to keep abreast of the latest developments – even for us! I would certainly recommend becoming a … (c) because of the flexibility and challenge».

**Interviewer 3**

«I was responsible for handling the details of staff changes. I joined Customs & Excise straight from college after doing my A-levels. My first job was in London HQ, working in the Personnel Department as an (a). Whilst I was at HQ, I spent three months on temporary promotion to (b). The job involved providing regular computer-generated reports to senior management.

My next move was to a local (c). I was dealing with the calculation of Excise Duty due on containerized imports. It was a responsible job, involving large sums of money. Following a re-organisation, I was moved to my current job, which means working on the enquiry counter and dealing with people face-to-face. I also act as (d), which can mean handling large amounts of cash. In addition, I also deal with (e) from Embassies for things like duty-free goods, and keep a log of items sold at (f) by Sotheby’s and Christies.

With regard to the future, I would like to think in terms of promotion in the next few years. I would be really interested in working in staff welfare».

**Interviewer 4**

«I saw an advertisement for Customs and Excise and thought that it sounded really interesting. I started off as an (a) on the Customs 88 project.

This involved the simplification of the paperwork for the import and export of goods. I was involved with the mailing list and had to handle telephone enquiries. It was very challenging work and there was never a dull moment. My next job followed my promotion to (b). I applied for the (c) division and was fortunate enough to get the job. It was a good opportunity to broaden my experience. The (d) had a very different job but was made to feel part of the Team, and that what I was doing was worthwhile. After two years I was moved to a post here in the (e). As I got more experienced, I was allowed to handle some of the casework. A typical case might involve a lorry carrying oil, going from the UK to Greece. A transit document should be returned to the UK by the Greek Customs once the lorry arrives there. This would prove that the oil had been exported and that no (f) or (g) were due. I would be responsible for chasing up the document if it wasn't returned».

**Interviewer 5**

«I am part of team of 24 people working on Overseas Repayments. O.R. involves repaying any VAT claimed by business travellers who come to the UK from abroad. They send an application form together with any original invoices, and we are responsible for checking them and paying them the amount due. I'm responsible for opening the post and sorting it into different categories. The letters have to be logged on the computer and all the invoices checked and stamped. I spent most of my time processing claims. I have to check that all the
details are correct, original invoices have been sent, and that any agents involved have power of attorney. It can be a very busy job. Each claim must be dealt with within a set time period; otherwise, we can be charged interest, so there is a lot of pressure to get the work done quickly and accurately.

There is a very friendly atmosphere in the office and everyone gets on very well. We work in an open-plan office which means that everyone up to Higher (a) is in the same place. I'm not treated any differently just because I'm the most junior staff, an (b)».

Упражнение 1. Заполните таблицу.

<table>
<thead>
<tr>
<th>Interviewer</th>
<th>Starting point</th>
<th>Current position</th>
<th>Place/Department</th>
<th>Responsibilities</th>
<th>Comments on the job</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
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</tbody>
</table>

Упражнение 2. Сопоставьте слова и их определения.

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</thead>
<tbody>
<tr>
<td>1</td>
<td>seizure (n)</td>
<td>a</td>
<td>public sale of property in which items are sold to the person who bids the highest</td>
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<tr>
<td>2</td>
<td>drug (n)</td>
<td>b</td>
<td>a search for facts and information, esp. by people with power</td>
<td></td>
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<tr>
<td>3</td>
<td>excise (n)</td>
<td>c</td>
<td>convincing arguments or proof, (in law) a good cause or reason for an action; a situation (such as a crime) investigated by the police or other officials</td>
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<tr>
<td>4</td>
<td>VAT</td>
<td>d</td>
<td>a tax, esp. on imported goods</td>
<td></td>
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<tr>
<td>5</td>
<td>duty (n)</td>
<td>e</td>
<td>to bring products into one country from another</td>
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<tr>
<td>6</td>
<td>import (v.)</td>
<td>f</td>
<td>a fee or tax on certain products or licenses</td>
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<tr>
<td>7</td>
<td>Embassy (n.)</td>
<td>g</td>
<td>a right to something; 2 a demand for something. that one has a right to</td>
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<tr>
<td>8</td>
<td>auction (n.)</td>
<td>h</td>
<td>a narcotic, esp. an illegal one</td>
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<tr>
<td>9</td>
<td>case (n.)</td>
<td>i</td>
<td>of, from, across, or beyond an ocean, in a foreign land</td>
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</tr>
<tr>
<td>10</td>
<td>investigation (n.)</td>
<td>j</td>
<td>the act of taking something by force or by law</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>claim (n.)</td>
<td>k</td>
<td>Value added tax</td>
<td></td>
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<tr>
<td>12</td>
<td>overseas (adj.)</td>
<td>l</td>
<td>the offices of a country's ambassador and staff in a foreign country</td>
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<tr>
<td>13</td>
<td>invoice</td>
<td>m</td>
<td>statement of account</td>
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</tbody>
</table>

Read and Discuss:
Упражнение 1. Прочтите интервью Валери Страчан, рассказывающей о своей работе.

Text 3

Valerie Strachan’s Interview

Interviewer: Can you give us some background to your rise within the Department?

Valerie Strachan: I joined the Department in 1961 in the first stream straight from university and I have spent most of my career in the Department. Within the Department I have been involved in most of the functions we perform. I actually helped to introduce the Red and Green channels in 1968, and I was involved in dismantling it for European traffic in 1992. I helped with the introduction of VAT in 1972, and ran the tax as Director VAT Control between 1980 and 1983. I have headed the Hydrocarbon Oils Division and worked in Finance and Personnel. Yes, I have done just about everything in the Headquarters.

Interviewer: What does the Chairman actually do?

V. S.: My job is extremely wide-ranging and varied, which in itself is fascinating. I am accountable for the resources we are given and the results we achieve. I contribute to major policy issues and give a steer if necessary. I do a lot of talking and listening (I need to do this to know where the problems are). I advise Ministers on the shape of the budget, and management issues affecting the department. I am in regular contact with Customs Heads in other countries, especially in the EC, which is interesting and great fun. I attend lunches and dinners to represent the department, but I assure you that there is no such thing as a free lunch! Finally, I get a great lodgement of paper: most I have read to keep up to date.

Interviewer: What do you like about the job?

V. S.: I enjoy meeting people which is fortunate as I spend a great deal of my time doing so, including events like the Festival of Sport. I also enjoy the trips overseas.

Interviewer: What about dislikes?

V. S.: My least favorite activities are facing the Public Accounts Committee and dealing with thick complaints files from the Ombudsman. This often involves ensuring that we have recognized where we are wrong and that we are putting it right. It is a necessary job, but not one that I relish.

Interviewer: What unusual roles do you perform?

V. S.: Laying the wreath at our Armistice Day service and reading the lesson at the Ascension Day service would surprise fellow Permanent secretaries in other departments. I also do things that Chairmen are supposed to do like opening buildings, launching initiatives and writing forewords to various publications.

Interviewer: What personal concerns do you have for the Department?

V. S.: We are in a particularly uncertain time which is unlikely to be resolved in the near future. We do have to find a balance between our law enforcing role and what the public expects of us. The public expects people to be friendly, which can be
rather difficult if you are a fraud investigator or a drugs buster, but we must respond to these changing requirements. Fortunately, the friendly approach is very natural to the majority.

**Interviewer:** Has being one of the few very senior female civil service heads caused you any problems?

**V.S.:** It did not suddenly happen as I have made gradual progress within the Department. I obviously have no other experience to compare it with, but I certainly do not perceive being a woman as a problem. I am conscious that I’m the first woman to hold this position and I want to do the job to the best of my ability. I have no problems with my colleagues: in fact I couldn't wish for a better team.

**Interviewer:** What do you do with your leisure time?

**V.S.:** Inevitably the job spills over into some evenings and the occasional weekend. I have a husband and two children and I like to spend time with them. I enjoy reading, trips to the theatre and I get my exercise from Scottish Country Dancing every Monday evening. I understand that Scottish Country Dancing is a great stress reliever, so I am lucky that I have a class to go to after Public Accounts Committee!

**Vocabulary Notes**

- **policy issues** — вопросы, проблемы политики
- **management issues** — вопросы, проблемы менеджмента
- **give a steer** (разг. амер.) — давать совет
- **on the shape of the budget** — по формированию бюджета
- **affect** — затрагивать что-либо, воздействовать
- **Public Account** — счет государственного учреждения
- **ombudsman** — лицо, назначенное правительством для разбора жалоб частных лиц на государственные учреждения; организация, рассматривающая жалобы; человек, отстаивающий права обиженных, борющийся против нарушения гражданских прав отдельных лиц
- **relish** — наслаждаться, находить приятным, получать удовольствие от
- **laying the wreath** — возложение венка
- **Armistice Day** — День памяти погибших на войне (11 ноября)
- **Ascension Day** — Праздник Вознесения
- **personal concerns** — зд. личные задачи
- **enforce** — добиваться силой; принуждать; взыскивать
- **fraud** — мошенничество
- **bust** — схватить с поличным; арестовать
- **be conscious** — сознавать

Упражнение 2. Выберите утверждения, соответствующие информации интервью. Исправьте неверные утверждения.

**True or False?**
1. Valerie Stratchan has probably done about everything in Head Quarters.
2. The Chairman of the Department usually has one or two main responsibilities.
3. The Chairman of the Department has to meet people.
4. Valerie enjoys facing Public Accounts Committee and dealing with complaints files from the Ombudsmen.
5. Apart from her general duties Valerie has some special activities.
6. It is not easy to approach the public in a friendly way if you are a fraud investigator or a drug buster.
7. Valerie had to work hard in order to progress within the Department.
8. Valerie Stratchan thinks that being a female senior manager causes a lot of problems.

Упражнение 3. Составьте диалог о работе таможенника в форме интервью. Используйте информацию пройденного раздела и следующий план.

Roles: Student 1. Customs Student / Journalist / Administrative Assistant.
Student 2. Customs and Excise Officer / Personnel Department Officer / Customs Investigation Officer / Executive Officer / Chairman of the Customs Department.

Possible plan

starting point
current position
main responsibilities
personal concerns
extra activities
things you like / dislike
importance of the job

Unit 9. CUSTOMS OFFENCES

Text 1

Customs Offences
(excerpts from «Annex Concerning Customs offences»)

One of the tasks of the Customs authorities is to investigate and establish any breach or attempted breach of the statutory or regulatory provisions which they are responsible for enforcing. In some countries, Customs offences may be dealt with by the Customs authorities, in accordance with procedures laid down in national legislation. In this case only Customs offences which are regarded as relatively serious are brought before the administrative tribunals or courts of law.
National legislation confers upon the Customs authorities a wide range of investigatory powers in connection with Customs offences. For example, they can examine the production of documents and search persons and premises.

When a Customs offence has been established, the Customs authorities are empowered, in certain circumstances, to take the necessary precautionary measures and, in particular, to seize or detain the goods and means of transport. The penalties applied in respect of Customs offences vary according to the seriousness or the importance of the offences. While certain Customs offences which are regarded as being particularly serious may have severe consequences in case of offences which are regarded as of minor importance a small fine is generally the maximum imposed.

If certain conditions are fulfilled, in particular if no fraudulent intent is involved, there is normally no penalty where a Customs offence arises because of an inadvertent error, through force majeure or because of other circumstances beyond the control of the person concerned. National legislation shall specify which persons can be held responsible in connection with the commission of a Customs offence.

Depending on the seriousness of the Customs offence, the Customs authorities may be empowered to require security, to seize or detain the goods and means of transport, or to detain the persons concerned and hand them over to other competent authorities.

After discovering a Customs offence the Customs authorities shall inform the person concerned as soon as possible of the nature of the alleged offence, the legal provisions that may have been contravened and, as appropriate, the possible penalties.

Goods shall not be seized or detained unless they are liable to forfeiture or adequate security cannot be given or they may be required to be produced as evidence at some later stage in the procedure or are subject to prohibitions or restrictions.

The penalties commonly applicable are fines, forfeiture of the goods and, where appropriate, forfeiture of the means of transport.

In cases where penalties are applied, the following Customs offences should be punishable only by a small fine provided that there is no question of fraudulent intent:

- failure to present goods within a specified time limit;
- failure to follow the itinerary prescribed for conveyance of goods under Customs control;
- failure to produce documents or information within a specified time limit.

**Vocabulary Notes**

*offence* – обида, оскорбление, нарушение, преступление, проступок
*an offence against the law* – нарушение закона
to investigate – расследовать, разузнавать, разузнать, наводить справки, спраивться, исследовать
to establish – основывать, основать, учреждать, учредить
statutory – установленный (законом)
provision – снабжение, обеспечение, заготовление, заготовка, постановление
may be dealt with – иметь дело с; торговать (чем-либо), рассматривать, трактовать, обсуждать
in accordance – в соответствии с чем-либо, согласно чему-либо
laid down in – делать запасы,
to be regarded as – что касается relatively – относительно, по поводу, относительно, сравнительно, соответственно
to confer upon – основывается на …
investigatory – исследовательский
premise – владение, вступительная часть документа
detain – задерживать, заставлять ждать, удерживать, удержать (деньги), арестовывать, арестовать, содержать под стражей
the penalties applied – наложенное наказание, взыскание, штраф
consequences – следствие, последствие, вывод, заключение
fine – штраф
prohibitions – запрещение, запрещение продажи спиртных напитков, сухой закон
restrictions – ограничение
applicable – применимый, пригодный, подходящий
forfeiture of the goods – потеря, конфискация товара
appropriate – подходящий, соответствующий
itinerary – путевой, дорожный
conveyance – перевозка, транспортировка, перевозочные средства

Упражнение 1. Соотнесите словосочетания и их английский эквивалент.

1. consequences a. mistake
2. intent b. route
3. error c. purpose
4. fines d. effect
5. itinerary e. violation
6. breach f. penalties
7. evidence g. limitation
8. restriction h. infringement
9. result i. testimony
10. forfeiture g. circumstances

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Упражнение 2. Найдите в тексте английские эквиваленты данных словосочетаний.
Установленный закон; устанавливать любое нарушение; в соответствии с процедурами, сформулированные в национальном законодательстве; задерживать товары и транспорт; может рассматриваться как; наложение наказания; налагаются наказания в виде штрафов; необходимые меры предосторожности; если определенные условия выполнены; форс-мажорные обстоятельства.

Упражнение 3. Найдите в тексте предложения с данными выражениями. Дайте перевод предложений.

- the act of losing something as a punishment
- to give or grant some right, title, etc.
- given as a fact without proof
- based on criminal deception
- to act against (a law)
- transportation, carrying
- done thoughtlessly, not on purpose
- fixed, required by

Упражнение 4. Сгруппируйте прилагательные по способу их образования, записав в таблицу. Переведите их.

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<th>il-</th>
<th>dis-</th>
<th>ir-</th>
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</thead>
<tbody>
<tr>
<td>Duly, appropriate, responsible, patient, regular, logical, loyal, able, agreeable, legal, adequate, possible, honest, resistible, legitimate, qualified, competent, moral, flammable, graceful, available.</td>
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Упражнение 5. Выразите согласие или несогласие с данными утверждениями.
1. In some countries Customs offences are established to deal with and by the Customs authorities.
2. The Customs authorities have the power to take the necessary measures.
3. There is no penalty if there is no question of fraudulent intent.
4. Goods shall not be seized or detained if they are subject to prohibitions or restrictions.
5. The persons concerned are supposed to pay a small fine if national legislation confers investigatory powers upon them.
6. The fines are normally based on the amount of the duties and taxes evaded or unduly repaid and not on the value of the goods.
7. Goods cannot be required to be re-exported if they are liable to forfeiture.
8. Some Customs offences are punishable if the offender fails to present goods within a specified time limit.
9. The Customs authorities cannot examine the production of documents or search persons if there is no question of fraudulent intent.

Упражнение 6. Ответьте на следующие вопросы.
1. What is one of the tasks of the Customs authorities?
2. In what cases are Customs offences brought before the administrative tribunals or courts of law?
3. Can Customs officers examine the production of documents and search persons and premises?
4. When can the Customs authorities take the necessary precautionary measures and, in particular, seize or detain the goods and means of transport?
5. When are the Customs authorities informed the person concerned of the nature of the alleged offence?
6. In what case are goods neither seized nor detained?
7. What are the commonly applicable penalties?

Text 2
Corruption

Corruption exists everywhere. But no matter what index of corruption you take, the CIS countries come out bottom, while Central Europe hovers around the level of Latin America or Asia. Take the table put out by Transparency International, an agency which helps countries tackle their corruption problems, for example. Based on an annual survey of perceived corruption levels Russia comes in at number 50 out of 52 countries while the Central European countries occupy the middle ranks. The least corrupt are developed countries.

So is it the case that the poorer the country the worse the corruption? That is partly true but not entirely. Corruption in transition economies differs from that elsewhere in the world.

Companies in the CIS tend to use corruption as a hedge against the unpredictability of government policy which they wouldn’t do unless corrupt transactions between firms and governments were more reliable than bona fide agreements, as is the case in the CIS. In areas like sub-Saharan Africa and Latin America policy is more predictable, and bribes less so. In the CIS it is common knowledge that bribes are necessary to get basic services accomplished.

The more entrenched corruption becomes, the harder it becomes to do business honestly. Even companies that are opposed to bribery in principal do it because it is the only way to survive against corrupt competitors.
Part of the reason for corruption being so deeply entrenched in the CIS is based in it’s history. Personal relations with bureaucrats and other managers were the only way enterprise managers could cut through the red tape of the planned economy but that was the case in Central Europe too. Corruption has fallen in countries like Hungary and the Czech Republic because governmental policy is a lot more predictable than chaotic CIS countries.

Corruption on the scale found in the CIS has disastrous implications for company performance and economic growth. A recent Harvard University study found that if corruption rises from the level found in Singapore, one of the least corrupt countries, to that of Mexico, one of the most corrupt, the effect is equal to raising taxes by more than 20%. It affects every aspect of business growth and puts a dampener on foreign investment.

But while it is simple to list legal and policy changes that would cut down corruption, the fact that governments are so weak and corrupt themselves makes implementation of the changes far trickier. An independent judiciary, better-paid bureaucrats and more transparent regulations would certainly help – but how do you get them?

Starting at the nitty-gritty level where corruption hampers the growth of private business – corrupt tax collection, bribes for permits or Customs clearance and so on. To tackle these problems, governments need to find ways of giving the local authorities a financial interest in business growth or limiting their scope of interference by abolishing permits or changing regulations.

After all, businesses cannot be expected to stick to the rules if they are constantly being changed.

(based on the article from «BUSINESS IN CENTRAL EUROPE», 1997)

Vocabulary Notes

corruption – продажность, коррупция
no matter – все равно, неважно
index of corruption – коэффициент коррупции
CIS – страны СНГ (Community of Independent States)
come out bottom – имеют причину, объясняются
to hover – колебаться, не решаться, мешкать
transparency – прозрачность
tackle – принадлежности, инструмент, оборудование, снаряжение
an annual survey – ежегодное обозрение, осмотр
to perceive – воспринимать, понимать, осознавать
occupy – захватить, завладеть
least corrupt – наименее испорченный, развращенный
corruption in transition economies – коррупция в переходный период управления экономикой
to differ – отличаться
tend to use – стремится использовать
a hedge – ограждать от …
unpredictability – непредсказуемый
bona fide – добросовестно, добросовестный
bribe – взятка, подкуп
accomplish – совершать, достигать
entrenched – отстаивать свои взгляды, защищать свою позицию
нарушать, нарушать (чужие права), покусаться, покуситься (на чужие права)
disastrous – бедственный, гибельный
reliable – надёжный
implications – вовлечение, замешанность, причастность, соучастие
a damper on – обескураживать
foreign investment – иностранные вложения, инвестиции, возвратная пошлина
drawbacks – препятствие, помеха, недостаток, отрицательная сторона

Упражнение 1. Соотнесите данные слова и словосочетания с их синонимами.

1. conspiracy to commit  | a. taking part in smth.
2. attempts to commit  | b. in good faith
3. abetting            | c. doing smth. in secret
4. facilitating        | d. bring into action
5. bona fide           | e. contribute

Упражнение 2. Найдите в тексте английские эквиваленты данных словосочетаний.

Коррупция: степень коррупции; выявить проблемы коррупции, наименее коррумпированы развитые страны: беднее страна – сильнее коррупция; коррупция в сфере экономики; распространение.

Упражнение 3. Соотнесите слова в левой колонке с их определением в правой.

1. production   a. keeping in a store
2. manufacture  b. producing
3. preparation  c. being issued
4. distribution d. dispensation
5. transportation e. shipping costs
6. storage      f. aim of planting
7. importation  g. producing and eliciting of narcotic drugs
8. the purpose of cultivating  h. therapy with the aid of psychotropic remedies
9. extracting i. products having similar features
10. preparing narcotic drugs j. banned, forbidden by law
11. psychotropic substance k. getting ready, background
12. products having similar effects l. coming in
13. prohibited by law m. coming in

Упражнение 4. Образуйте существительные от данных ниже глаголов и переведите их на русский язык.

Organize, manage, finance, participate, associate, cons, pirate, abet, facilitate.

Упражнение 5. Выразите согласие или несогласие с данными утверждениями.

1. In Russia the violation of the regime of a Customs control zone shall result in the issue of a warning or the imposition of a fine in an amount of up to 2 (two) minimum monthly salaries as set by law.
2. Any failure to observe the terms for the delivery of goods or transport vehicles and their accompanying documentation as established by the Customs authority.
3. In the Russian Federation the issuance of a warning or the imposition of a fine is in an amount between 2 (two) and 10 (ten) minimum monthly salaries as set by law.
4. The concealment from Customs do not control goods transferred across the Customs border of the Russian Federation.
5. Hiding places and/or other means to increase the difficulty of discovering goods, or the camouflaging of goods to make them appear to be goods of another type, shall result in the imposition of a fine in an amount between 3 % and 10 % of the value of the goods which are not the subject of a violation.
6. Many social changes that are perceived as progress may lead to further escalation in the incidence of crime. Economic progress, producing greater wealth, almost always leads to greater opportunities for crime in the form of more goods to steal or enhanced possibilities for successful fraud.

Упражнение 6. Ответьте на следующие вопросы.

1. Are Customs evasion charges frequently observed in Russia?
2. What are the main Acts involving currency valuables?
3. Are there any Violations of the Regime of a Customs control zone?
4. What are the rules in presenting goods and transport vehicles at the place of delivery or failure to submit accompanying documentation?
5. Where could altering, destroying or losing means of identification be found?
6. Could there be any cases of violation of the procedure for declaration of goods and transport vehicles? Give the examples.
7. Could any violation of the procedure for the destruction of goods be found?
8. Is there any failure in declaring or inaccurate declaration of goods and transport vehicles?
9. What are the main violating terms in Customs payment?
10. What actions should be done for the receipt or redound of Customs payment?

Unit 10. **CUSTOMS of the XXIst CENTURY**

**Text 1**

**Customs of the XXIst Century**

What will the Customs of the XXIst century look like?

The trend for international trade to grow faster than total worldwide production will continue. If Customs organizations are to remain competitive in the global economy and changing political environments they must change. Customs is and will continue to be the expert authority on the movement of goods across national boundaries. Excellent service, reduced costs, and minimum interference from Customs are demanded. Customs authorities are finding ways of carrying out their enforcement activities whilst, at the same time, reducing burdens on legitimate trade.

The world-class Customs organization of the future should be more efficient, more effective and able to provide a better service.

In the past, most of the changes in Customs have been brought about by process improvement or process simplification. But a new approach is needed - one that would challenge the existing situation and result in a profound and radical change. Resources are to be concentrated on activities that will give the best results and will help first to identify and then abandon processes that are obsolete. Customs will pursue fraud vigorously; fight the increasing sophistication of criminal organizations involved in drug smuggling and also work with businesses to help them comply with their obligations. The key to much of this is the need to take maximum advantage of technological progress and increase the professionalism of staff. The commercial control of the majority of imports and exports will be based on advanced electronic reporting of individual transactions, periodic returns of fiscal liabilities, periodic payment, and application of risk assessment techniques and exposit audit of commercial systems.

Technology is currently used to support the Customs organisation with such activities as data management and electronic data interchange.

In the future the use of technology will include items such as artificial intelligence, video conferences, bar coding, radio frequency identification devices and document imaging.

Technology can help reduce the time spent on compliance activities so that Customs professionals can focus on providing more consulting services.

The change in communications technology will require a new type of Customs professional. Because this professional will be communicating more frequently and in a different manner than he does today, a greater emphasis will be placed on interpersonal skills, although technical competence will continue to
be essential. New core skills of the Customs professional will include training, selling, negotiating, etc.

As a result, Customs officers will possess the general business and interpersonal skills to act as consultants and a conduct for the efficient gathering and dissemination of information and knowledge. More attention will be paid to establishing and maintaining the integrity of the officers.

They will have a greater awareness and understanding of the organization's Customs goals and vision and will be able to plan and prioritize accordingly.

This substantial change will only happen if Customs organizations develop further the cultural shift from a command-and-control style to one that releases the talents of Customs personnel. This means changing behaviour and attitudes and encouraging creativity and innovation. In its recruitment Customs will give high priority to the acquisition of high-level-skills in such fields as electronic data processing, accounting and law.

A business-oriented, customer-responsive Customs Service that is better placed to respond to change and to manage it, focused outward will be to the greater benefit of society.

**Vocabulary Notes**

- **trend** – направление, общее направление, тенденция
- **trend** – иметь тенденцию
- **trade** – занятие, ремесло, профессия, торговля, профсоюзный
- **competitive** – соперничающий, конкурирующий, конкурентный, конкурентоспособный
- **boundary n** – граница, межа, пограничный
- **reduced** – уменьшенный, пониженный
- **interference** – вмешательство
- **to demanded** – требовать, потребовать, предъявлять требование
- **enforcement** – принудительный
- **whilst** – пока
- **burdens** – накладные расходы
- **legitimate** – законный, легальный
- **efficient** – эффективный, целесообразный, рациональный, продуктивный
- **improvement** – улучшение, усовершенствование
- **simplification** – упрощение
- **approach** – приближение, подступ, подход, аванс
- **challenge** – вызывать, бросать вызов, сомневаться, отрицать, оспаривать, (n) сложная задача, сложная проблема
- **exist** – существовать, жить
- **profound** – глубокий, основательный, мудрый, полный, абсолютный
- **abandon** – отказываться от, покидать, оставлять
- **pursue** – преследовать, следовать неотступно за …, гнать, преследовать (цель), следовать по намеченному пути, продолжать (обсуждение, занятие,
поездку, путешествие), заниматься (чем-либо), предъявлять иск, предъявить иск

**fraud** – обман, мошенничество, подделка

**vigorously** – сильно, энергично, решительно

**sophistication** – изощренность, утонченность, опыт, подделка

**involved** – впутывать, вовлекать, затрагивать, вызывать, повлечь за собой

**drug smuggling** – контрабанда наркотиков

**comply** – уступать, уступить, соглашаться, согласиться

**obligations** – обязательство, обязанность, долг, принудительная сила, обязательность (закона, договора и т.п.), чувство признательности

**transaction** – труды, протоколы, дело, сделка, урегулирование спора путем соглашения сторон или компромисса

**fiscal liability** – финансовый долг

**application** – заявление, прошение

**assessment** – обложение, сумма обложения (налогом)

**audit** – проверка, ревизия документов, ревизия отчетности, разведка

**essential** – сущность, неотъемлемая часть

**include** – включать в себя

**artificial** – искусственный

**intelligence** – ум, рассудок, интеллект, быстрое понимание, сведения

**compliance** – согласие, податливость, уступчивость

**shift** – изменение, перемещение, сдвиг

Упражнение 1. Соотнесите английские словосочетания с их русскими эквивалентами.

1. to remain competitive
2. to be the expert authority on
3. the movement of goods across national boundaries
4. enforcement activities
5. reducing burdens on legitimate trade
6. to be more efficient
7. to pursue fraud
8. in drug smuggling
9. comply with their obligations
10. data interchange

Варианты ответов:

a) подчинитесь их обязательствам
b) принудительная деятельность
c) взаимообмен данных
d) быть экспертным руководством
e) уменьшать бремя в законной торговле
f) в контрабанде лекарства
g) преследовать мошенничество
h) быть более эффективным
i) оставаться конкурентоспособным
j) товародвижение через национальные границы

Упражнение 2. Найдите в тексте английские эквиваленты данных словосочетаний.

Передвижение товаров через международные границы; снижение
цен; принудительная деятельность; более эффективный; решительно преследует подделки; приборы, обнаруживающие радиосигналы высокой частоты; помогает сэкономить время; вовлечённые в контрабанду наркотиков; повышение профессиональных навыков; изменение культурного уровня; от командно-контролируемого стиля; изменение поведения и отношения; большой вклад в общество.

Упражнение 3. Соотнесите слова в левой колонке с их определением в правой.

1. skills a. change  
2. come back b. competencies  
3. bar c. assessment  
4. document d. private  
5. personal e. return  
6. information f. intelligence  
7. shift g. data  
8. tax h. post  
9. symbol i. coding  
10. checking j. imaging  
11. periodic k. centre  
12. core l. audit

Упражнение 4. Образуйте существительные от данных ниже глаголов и переведите их на русский язык.

Produce, continue, reduce, enforce, exist, concentrate, obligate, pay, identify, establish, improve, simplify.

Упражнение 5. Выразите согласие или несогласие с данными утверждениями.
1. The trend for international trade to grow faster than total worldwide production will continue.  
2. Customs organisations will not remain competitive in the global economy and changing political environment.  
3. Customs is and will continue to be the expert authority on the movement of goods across national boundaries.  
4. Customs authorities are finding ways of carrying out their enforcement activities whilst, at the same time, reducing burdens on legitimate trade.  
5. An old approach is needed - one that would challenge the existing situation.  
6. It is not possible to use technology to support the Customs organization.  
7. In the future the use of technology won’t make any changes to Customs service.  
8. A greater emphasis will be placed on interpersonal skills, although technical competence will continue to be essential.
1. USEFUL VOCABULARY

Unit 1

**seal** – клеймо, печать
**tax** – налог
**to verify** – проверять, подтверждать
**to purchase** – покупать, закупать
**to acquire** – приобретать, получать, достигать
**frontier** – граница
**goods** – товары
**princedom** – территория, управляемая знатью
**significant** – значительный
**share** – доля, часть, пай, акция
**advantage** – преимущество (недостаток)
**to complicate** – усложнять
**former** – бывший
**to treat smb.** – относиться к кому-либо, чему-либо
**to keep out** – не допускать, не впускать
**possession** – имущество, владение, собственность
**penalty** – штраф, неустойка, штрафная санкция
**to clear goods** – освобождать от пошлины
**treble** – утраивать, увеличивать втрое
**interest** – выгода, польза, интерес, доля, проценты, процентный доход
**rate** – норма, размер, производительность, ставка, тариф, такса, расценка
**shipment** – груз, партия (отправленного товара)
**temporarily** – временно
**household** – хозяйство, домашний, хозяйственный
**removal** – перемещение
**hardened** – затвердевший, укоренившийся, неизменный, непоколебимый
**expatriate** – эмигрировавший, покинувший родину, эмигрант
**blench** – уклоняться, отступать перед чем-либо
**to cancel** – отменять, аннулировать
**depreciation** – обесценивание, снижение стоимости
**representative** – образец, представитель, уполномоченный
**current** – текущий, нынешний, современный
**cool** – зд. круглый (о цифре, сумме)
**item** – пункт, отдельный предмет, единица информации
**missing** – недостающий, отсутствующий, потерявший
**invalid** – недействительный, не имеющий законной силы
**subsequently** – впоследствии, затем, потом
**additional** – дополнительный
to point out – указывать
freight – груз
to carry out – выполнять, осуществлять
to facilitate – облегчать, подвигать
preliminary – предварительный
to speed up – ускорять, увеличивать
access – доступ, доступность
transfer – перенос, передача
to store – хранить
shipper – отправитель, поставщик
warehouse – товарный склад, оптовый магазин
to subject to – подвергать (воздействию, влиянию)
to interrupt – прерывать
exempt from – свободный, освобожденный от (налогов и т.д.)
temporary – временный
to intend – намереваться, (сделать что-либо)

Unit 2
dual – двойной, двойственный
to enable – делать возможным, давать право
to reduce – сокращать
incompatible – несовместимый
circumstances – обстоятельства
to require – требовать, нуждаться
to outline – нарисовать контур, обрисовать, наметить в общих чертах
distinctive – особый, характерный, отличительный
to be referred to as – называться
sufficient – достаточно
to distribute – распространять, распределять, раздавать
congestion – темнота, скопление, перегруженность, затор
spot – наличный, имеющийся на складе
to accomplish – исполнять, выполнять, завершать
relieve pain – ослаблять боль
abuse – оскорбление, брань, плохое обращение, злоупотребление, неправильное употребление
illicit – незаконный недозволенный, запрещенный
consumption – потребление, расход, сфера потребления, чахотка, туберкулез легких, увядание (от болезни)
spread – распространение
estimate – оценивать, давать оценку, оценить
immune – невосприимчивый (к какой-либо болезни), иммунный, освобожденный, свободный (от чего-либо) неприкосновенный
devastating – огромный
enslave – поработить, покорять, покорить
dislocation – вывих, расстройство, неувязка, неурядица, неполадка, дислокация, нарушение
intimidate – пугать, запугивать, устрашать, запугать, устрашить
corrupt – портить, портиться, развращать, развращаться, испортить, развратить, испортиться, развратиться, подкупать, подкупить
enforcement – давление, принуждение, принудительный
entire – целый, цельный, чистый, беспримесный, полный, совершенный, сплошной
sheer – сущий, явный, абсолютный, полнейший
erratic – странный, неустойчивый, беспорядочный, рассеянный (о мыслях, взглядах и т.п.), блуждающий
adverse – враждебный неблагоприятный, вредный
consequences – следствие, последствие, вывод, заключение, значение, важность, влиятельность, влиятельное положение
vulnerability – уязвимость, ранимость
flourish – пышно расти, разрастаться, процветать, преуспевать, быть в расцвете
amidst – среди, посреди, между
invariably – неизменно, неизменяемо
indigenous – туземный, местный, природный, врожденный
the influx – втекание, приток, наплыв (туристов и т.п.), впадение (притока в реку)
upsurge – рост, повышение, подъем
a dual transition – двойное перемещение, модуляция
illicit – незаконный, недозволенный, запрещенный
countermeasures – профилактика
drafted in accordance – составлять план, составить законопроект в соответствии с чем-либо
take into account – принимать во внимание, принимать в расчет
approve – одобрять, одобрить, утверждать (особ. постановление)
escalation – эскалация, увеличение масштабов, расширение, обострение (конфликта и т.п.)
to reduce – сводить к, свести к, приводить к, привести к …
envisaged – смотреть прямо в глаза (опасности, фактам), рассматривать, рассмотреть (вопрос)
implementation – осуществление, выполнение
promote – выдвигать, выдвинуть, продвигать, продвинуть
treatment – обращение, обработка (чем-либо), лечение, уход
interdict – запрещение, запрет, отлучение, интердикт
advantage – преимущество
to grant a facility (to) – предоставлять возможность кому-либо

to involve (in) – вовлекать (в)

external trade – внешняя торговля

application – заявление

to dispose – располагать, размещать

trepot – склад, перевалочный пункт (для транзитных грузов)
goods for storage in warehouses – товары для хранения на складах
to be subjected (to) – подвергаться воздействию

import or export licensing requirements – лицензии на ввоз и вывоз товаров

to improve packaging and marketable quality of the goods – улучшить упаковку и внешний вид товаров

shipment – погрузка товаров на корабль

grading – определение качества

to break bulk – начинать разгрузку

employment – работа

a means of earning foreign exchange – средство заработать иностранную валюту

to re-negotiate sales on more favourable terms – возобновить переговоры о снижении цен на более выгодных условиях

at discounted prices – по более низким ценам

to make net foreign exchange gains – получить чистую прибыль в иностранной валюте

exemption (from) – освобождение от налога

available – доступный, имеющийся в наличии

domestic goods – отечественные товары

subsidiary – дочерний

to fall short of targeted output – падать ниже запланированного выпуска продукции

to incur duty or other liabilities – облагать пошлиной или другими обязательствами

to satisfy quota or tariff – соответствовать квоте и тарифу

transhipment – перегрузка, пересадка

consignment – партия товаров

inward – внутренний

to specialize in wholesale trade – специализироваться в оптовой торговле

refunds – возмещение (расходов)
drawbacks – возвратная пошлина, возмещение расходов

cash – наличные деньги

to be entitled (to) – иметь право на

furnished financial guarantees – представленные финансовые гарантии
Unit 4

in order to – для того, чтобы

to afford – позволять

customs privileged facilities – благоприятные в таможенном отношении условия
cost-raising effects of tariffs – влияние роста цен на тарифы
to serve the purpose – отвечать цели
to facilitate – облегчать, содействовать
costly and cumbersome procedures – дорогостоящие и обременительные процедуры
to encourage – поощрять, поддерживать

relief from – освобождение (от)
concession – уступка
to refer (to) – ссылаться (на)
in respect of – в отношении
distinction – отличие, разница
to extend (to) – простираться (до)

handling – обращение

preservation of goods – сохранение товаров
to undertake – предпринимать

in connection with – в связи с

loading – погрузка

assembly – сборка
to perform operations (with) – производить операции с

manufacturing – производство

processing – обработка

in free circulation – в свободном обращении
to enhance – увеличивать, повышать
to view as – рассматривать как

export-oriented industry – промышленность, ориентированная на экспорт

investable resources – источники капиталовложений

access (to) – доступ, подход (к)
to eliminate – устранить

incentive – побуждение, стимул
to incorporate (in) – соединять, включать (в состав)
enterprise – предприятие
to offer products at competitive prices – предлагать продукцию по конкурентоспособным ценам

inflow – приток, вливание

brief description – краткое описание

outright – прямой, открытый

applicable (to) – применимый, пригодный, подходящий
to exclude – исключать
repayment of import duties and taxes – возмещение расходов по уплате импортных пошлин и сборов
drawback – возвратная пошлина
refund – возмещение (расходов)
temporary admission – режим временного ввоза
to undergo – испытывать, переносить
depreciation – обесценивание, снижение стоимости
duty-free replacement of goods – замена товаров не облагаемых пошлиной
total or partial exemption (from) – полное или частичное освобождение от налогов
pending – в ожидании
intend – намереваться
identical (with) – одинаковый (с)

Unit 5
quay – пристань, причал
accommodate – размещать
vessel – судно, корабль
simultaneously – одновременно
revenue work – зд. работа таможни по сбору пошлин
vital clue – главная улика
prior to – прежде, раньше
verify – проверять, определять
cannabis – сушеные цветки и экстракт из семян конопли
establish targets – зд. устанавливать объект досмотра
shed – ангар, депо
adhere to – соблюдать, держаться
stringent – строгий
be subjected to – быть чем-либо, служить чем-либо, подвергаться
infringement – нарушение, в т.ч. нормативных актов, контрафакция
commodity – товар
rundown – сокращение количества, занижение (цены)

Unit 6
commonplace – обычный, банальный
conceivable – постижимый, понятный, мысленный, возможный
customs responsibilities – обязанности таможни
to collect duties and taxes – собирать пошлину и штрафы
to prevent smuggling – предотвратить провоз контрабанды
to have impact on – влияние, воздействие, толчок
authority – власть
divers – различный, разный, разнообразный
enforcement – давление, принуждение, наблюдение
implementation – выполнение, осуществление
preferential trade agreement – преференциальные торговые соглашения
quota – доля, часть
the application of restrictions – применение запретов, ограничений
the application of public health and safety legislation – применение законодательства по вопросам здравоохранения и общественной безопасности
quarantine control – содержать на карантине
to counterfeit – подделывать
piracy legislation – законодательство по вопросам фальсификации нарушений авторских прав
deferred payment of duty – отсрочивать платежи пошлины
complexity – сложность, запутанность
procedure manules – справочник таможенных процедур
to be aware of – быть осведомительным в чем-то
importations – ввоз, импорт
regulation – регулирование, упорядочение
uniformity – единообразие, однородность
to provide for – обеспечивать
circumvention of Customs law – нарушение таможенных правил путем обмана
fraud – обман, мошенничество
workload – нагрузка
evasion – уклонение от налогов
acute – острая проблема
trade transaction – торговая сделка
revenue – сбор доходов

Unit 7
center – касаться, иметь отношения, беспокоиться, заботиться
to concern oneself about one’s our affairs – заниматься своими собственными делами
promote trade – содействовать развитию торговли
restrictive policies – ограничительная политика
mercantilism – меркантилизм, торгашество, мелочная расчетливость
to aim at – направлена на что-то нацелено на …
to impose – навязывать
price and wage controls – контролировать цены и заработную плату
foster – способствовать развитию
reserve the right – оговаривать, сохранять, развивать право
prohibit – запрещать
to urge – побуждать , заставлять
negotiation – обсуждение условий
to voice opposition to smb. – выразить протест
everessively – чрезмерно, излишне
to shelter from – укрывать, защищать
competition – конкуренция
boudary – граница
to charge – обвинять приписывать, назначать, устанавливать чрезвычайно высокие цены
to remain faithful – оставаться верным
to raise duffs – поднимать пошлины
customs duties – таможенные пошлины
to revive – возродить
multilateral trade – многосторонняя торговля
culminate – достигать вершины, апогея
impediments to trade – помехи, препятствия торговли

Unit 9
issues – вопрос
policy issues – вопросы, проблемы политики
management issues – вопросы, проблемы менеджмента
give a steer – (разг. амер.) давать совет
on the shape of the budget – по формированию бюджета
affect – затрагивать что-либо, воздействовать
Public Account – счет государственного учреждения
Ombudsman – лицо, назначенное правительством для разбора жалоб частных лиц на государственные учреждения; организация, рассматривающая жалобы; человек, отстаивающий права обиженных; борющийся против нарушения гражданских прав отдельных лиц
relish – наслаждаться, находить приятным, получать удовольствие от
laying the wreath – возложение венка
Armistice Day – День памяти погибших на войне (11 ноября)
Ascension Day – Праздник Вознесения
personal concerns – зд. личные задачи
enforce – добиваться силой; принуждать; взыскивать
fraud – мошенничество
bust – схватить с поличным, арестовать
be conscious – сознавать
corruption – продажность, коррупция
no matter – все равно, неважно
index of corruption – коэффициент коррупции
CIS – страны СНГ (Community of Independent States)
come out bottom – имеют причину, объясняются
to hover – колебаться, не решаться, мешкать

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transparency – прозрачность
tackle – принадлежности, инструмент, оборудование, снаряжение
an annual survey – ежегодное обозрение, осмотр
to perceive – воспринимать, понимать, осознавать
occupy – захватить, завладеть
least corrupt – наименее испорченный, развращенный
corruption in transition economies – коррупция в переходный период управления экономикой
to differ – отличаться
tend to use – стремиться использовать
a hedge – ограждать от …
unpredictability – непредсказуемый
reliable – надёжный
bona fide – добросовестно, добросовестный
bribe – взятка, подкуп
accomplish – совершать, достигать
entrenched – отстаивать свои взгляды, защищать свою позицию, нарушать, нарушить (чужие права), покушаться, покуситься (на чужие права)
disastrous – бедственный, гибельный
implications – вовлечение, замешанность, причастность, соучастие
a damper on – обескураживать
foreign investment – иностранные вложения, инвестиции, возвратная пошлина
drawbacks – препятствие, помеха, недостаток, отрицательная сторона

Unit 10
trend – направление, общее направление, тенденция
trend – иметь тенденцию
trade – занятие, ремесло, профессия, торговля, профсоюзный
competitive – соперничающий, конкурирующий, конкурентный
boundaries boundary – граница, межа, пограничный
reduced – уменьшенный, пониженный
interference – вмешательство
to demanded – требовать, потребовать, предъявлять требование
enforcement – принудительный
whilst – пока
burdens – накладные расходы
legitimate – законный, легальный
efficient – эффективный, целесообразный, рациональный, продуктивный
improvement – улучшение, усовершенствование
simplification – упрощение
approach – приближение, подступ, подход, аванс
challenge – вызывать, бросать вызов, сомневаться, отрицать, оспаривать, сложная задача, сложная проблема
profound – глубокий, основательный, мудрый, полный, абсолютный
abandon – отказываться от, покидать, оставлять
pursue – преследовать, следовать неотступно за …; гнаться, преследовать (цель), следовать по намеченному пути, продолжать (обсуждение, занятие, поездку, путешествие), заниматься (чем-либо), предъявлять иск
fraud – обман, мошенничество, подделка
vigorously – сильно, энергично, решительно
sophistication – изощренность, утонченность, опыт, фальсификация, подделка
involved – впутывать, вовлекать, предполагать, повлечь за собой
drug smuggling – контрабанда наркотиков
comply – уступать, уступить, соглашаться, согласиться
obligations – обязательство, обязанность, долг, принудительная сила, обязательность (закона, договора и т.п.), чувство признательности
advantage – преимущество
transaction – труды, протоколы, дело, сделка, урегулирование спора путем соглашения сторон или компромисса
fiscal liability – финансовый долг
application – заявление, прошение
assessment – обложение, сумма обложения (налогом)
audit – проверка, ревизия документов, ревизия отчетности, разведка
essential – сущность, неотъемлемая часть
current – текущий, теперешний
include – включать в себя
artificial – искусственный
intelligence – ум, рассудок, интеллект, смышленость
compliance – согласие, податливость, уступчивость
shift – изменение, перемещение, сдвиг
Questions for Discussion

Unit 1
1. What is the origin of the word tamozhnuya?
2. What do you know about taxes in Kiev Rus?
3. What has been the aim of Customs for the past 1000 years?
4. In what way were foreigners allowed to trade?
5. What is the year 1667 famous for?
6. What laws did the tsars approve?
7. What are the functions of the Russian Customs Service?
8. What are the years 1991–94 famous for?
9. What is Russian Federation Customs like today?
10. What is special about North-Western Customs Administration?
11. What do you know about “Customs and Railroad Transportation”?
12. What foreign Customs do they co-operate and in what way?
13. What can you say about a unified network of freight transport services in St. Petersburg?
14. What is about individuals?

Unit 2
1. What is meant by dual-channel system?
2. What is the difference between red and green channels?
3. In what way must passengers be informed what channel to choose?
4. Where should the channels be located?
5. Since when have drugs been being used?
6. What do you know about drug production in our age of intensive international exchanges?
7. How many people in the world abuse drugs?
8. Are people enslaved by their dependence on drugs and prevented from participating fully in society?
9. What is the effect of drug abuse and trafficking?
10. How does drug money influence the economy?
11. What has been the transition of drugs in South Africa accompanied with?
12. How has it reflected on life in Russia?
14. What is the aim of the Programme?

Unit 3
1. What obligations must the declarant fulfill to obtain the clearance of goods for home use?
2. What documents are to be enclosed the lodgement of goods declaration?
3. In what circumstances may the payment of the import duties and taxes be deferred?
4. What may the Customs authorities require to secure guarantee payment of the import duties and taxes?
5. What measures are taken by Customs in connection with clearance of goods?
6. What restrictions and prohibitions may National legislation include in respect of the importation of certain categories of goods?
7. What requirements are taken into account by the Customs authorities in designating the Customs offices at which goods may be cleared for home use?
8. What may the competence of certain Customs offices be restricted by?
9. Where may certain categories of goods (such as diamonds, works of art, etc.) be cleared for home use?
10. How can Customs offices of the two countries located on a common frontier correlate?
11. What facility is granted to the people who are involved in external trade?
12. What is the main advantage of the Customs warehousing procedure?
13. What operations are permitted in a Customs warehouse?
14. What opportunities do Entrepot trade operations provide?
15. In what case do Entrepot trade operations help traders make net foreign exchange gains?
16. What goods can be imported without incurring duty or other liabilities?
17. What is another way for the Customs warehousing procedure to earn foreign exchange?
18. What is the main advantage of importing goods in bulk?

**Unit 4**
1. What is the purpose of establishing free zones?
2. What is a free zone?
3. What is the distinction between commercial and industrial free zones?
4. What are the operations which prepare the goods for shipment?
5. What operations connected with the transport of goods may be also performed in commercial free zones?
6. What operations are performed with goods in industrial free zones?
7. Are there any countries where the commercial and industrial activities are combined in the same zone?
8. What are the advantages of industrial free zones for the development of a country?
9. Where are free zones generally established? And why?

**Unit 5**
1. How does the port of Felixstowe rank in the UK?
2. What way of working with containers has been introduced in Felixstowe? Is it successful?
3. What kind of information does the shipping manifest contain?
4. What do the stages of work with containers include?
5. Can preventive officers establish targets themselves?
6. Does the container team work in close cooperation with teams in Felixstowe and the National Investigation Service?
7. Is health and safety ensuring an important part of the team work?
8. What facilities does the team use in its work?
9. What developments have there been recently in the UK and Europe?
10. What information is provided under the INTRASTAT system?
11. What are the advantages of the facility for economic transfer of information?
12. What office is now in charge of the production and distribution of the tariff?
13. What mission can the statistical office of the UK look forward to achieving?
14. What types of violations are determined by the Russian Customs Code?
15. What is unauthentic declaration?
16. What are the types of unauthentic declaration?
17. What measures have been taken by the Russian Custom bodies in order to reveal such a violation?
18. What way can commodities be illegally imported?
19. What is the purpose of illegal import?
20. What activities have the Russian Custom bodies implemented to prevent this type of crime?
21. What is re-export?
22. What is pseudo re-export?
23. Can you name some counter-measures taken?
24. What is the purpose of Customs value undercharging?
25. Can you give any examples of it?
26. What is a protection measure aimed against this type of violation?
27. What is the failure to receive currency earnings method?
28. What is the aim of this method?
29. What has been done in order take control over currency proceeds?
30. Can you name some ways of illegal capital transfer?
31. How much is the penalty sum in case of proved illegal capital transfer?

Unit 6
1. In what kind of work do we live now?
2. Which things are regarded as commonplace today?
3. Do you think that the world has changed?
4. What about Customs responsible?
5. What are Customs authorities responsible for?
6. Are there any non-traditional areas in which Customs are becoming in any divided?
7. What has had effect on Customs?
8. What has the application of added responsibilities led to?
9. What has led to a lack of uniformity in the application of the law?
10. Which problems will continue to rise in many parts of the world? Why?
11. In what countries will fraud and evasion of duties become even more acute?
12. For what will Customs Services be expected?
13. How will it be done?
14. How many Customs interventions does every trade transaction involve?
15. Why are Customs Services around the world re-examining the way they operate?
16. What is the challenge of facilitate?

Unit 7
1. Which century saw the growth of restrictive policies?
2. What did mercantilists hold?
3. What should economic policy aim at?
4. What were Governments led to impose?
5. What were they to promote and prohibit?
6. Where did the economists demand liberty of production and trade?
7. In which country did Adam Smith demonstrate the advantages of removing trade restrictions?
8. Who voiced the opposition to excessively high and often prohibitive Customs duties?
9. What else did Economists and businessmen do?
10. When did Customs wall sheltered many national economics from outside competition?
11. Did transport cost between two countries provide further protection or triumph for the liberal ideas?
12. When was England the only country to remain faithful to the principles of the trade?
13. Which country adopted a systematically protectionist policy?
14. When did the United States raise its duties sharply?
15. What did the lesson learned from the growth of protectionism allow?
16. What does international trade include?
17. How can accounts of barter of goods be trade?
18. What is international trade?
19. Do all nations interfere with international transaction?
20. Which tariffs may be imposed?
21. What may quotas do?
22. Can money capital exports be restricted or prohibited?
23. What follows the general pattern of interference?
24. What acts as a barrier to trade?
25. What are protective tariffs designed to do?
26. What are Revenue tariffs designed for?
27. What is a transit duty or transit tax?
28. What is the difference between tariffs and quotas as regards their effect on revenue?
29. In how many ways may tariffs on imports be applied?
30. Among which countries may tariffs differentiate?

Unit 8
1. Where did the modern Russian word “tamozhnya” originate from?
2. What were taxes collected in Kiev Russ for?
3. Where does most of the federal budget income come from nowadays?
4. What other responsibilities do the Customs services have?
5. What violations should the Customs officers prevent?
6. When did Russia join World Customs Organization?
7. Is the job of the Customs officer considered interesting and important?

Unit 9
1. What is one of the tasks of the Customs authorities?
2. In what cases are Customs offences brought before the administrative tribunals or courts of law?
3. Can Customs officers examine the production of documents and search persons and premises?
4. When can the Customs authorities take the necessary precautionary measures and, in particular, seize or detain the goods and means of transport?
5. When are the Customs authorities informed the person concerned of the nature of the alleged offence?
6. In what case are the goods neither seized nor detained?
7. What are the commonly applicable penalties?
8. Are the Customs evasion charges frequently observed in Russia?
9. What are the main Acts involving currency valuables?
10. Are there any Violations of the Regime of a Customs control zone?
11. What are the rules in presenting goods and transport vehicles at the place of delivery or failure to submit accompanying documentation?
12. Where could altering, destroying or losing means of identification be found?
13. Could there be any cases of violation of the procedure for declaration of goods and transport vehicles? Give the examples.
14. Could any violation of the procedure for the destruction of goods be found?
15. Is there any failure in declaring or inaccurate declaration of goods and transport vehicles?
16. What are the main violating terms in Customs payment?
17. What actions should be done for the receipt or refund of Customs payment?
Unit 10
1. What will the Customs of the XXIst century look like?
2. If Customs organizations are to remain competitive how should they be changed?
3. What are the main tasks of the Customs nowadays?
4. What changes should be made to radically change the Customs service?
5. What is the role of technology in this process?
6. What new skills will the Customs professional have to acquire the future?
7. Is a business-oriented, customer-responsive Customs Service better placed to respond to get greater benefit to the society?
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