

International Trade Abbreviations / Glossary

The International Trade Abbreviations Glossary covers abbreviations used in the document set for the CHIEF Replacement Programme and definition of terms used in International Trade.

Term	Description
AAD	The Administrative Accompanying Document is used to cover goods under excise duty suspension arrangements exported to a third country. On Exit from the EU the AAD is presented and the export procedure finalised. Return of the properly completed AAD copy 3 discharges the duty suspended movement.
Abbreviated export entry	This is a simplification of the standard full pre-shipment procedure. It is a procedure that may be used for goods which although of no statistical interest must still be declared to HMRC at the pre-shipment stage. The procedure allows the input of an abbreviated pre-shipment declaration which must include the special CPC (1000 098) for this simplification. There is no requirement for a post shipment declaration. This non statistical simplification cannot be used for dutiable or restricted goods.
Ad Valorem duty	A duty expressed as a percentage, based on the customs value of the goods
ADD	Anti-Dumping Duty (ADD) provides protection to EU industry against the dumping of goods from third countries (from outside the European Union) at prices that are substantially lower than the normal commercial value. ADD can be either: <ul style="list-style-type: none"> • Provisional - imposed when preliminary investigations indicate that dumping has occurred. It can be imposed no earlier than 60 days from initiation of proceedings but no later than 9 months from initiation and provides protection to the EU industry while a full investigation is conducted. These duties are payable either by cash deposit or Guarantee. • Definitive - normally last for 5 years and are imposed if a full investigation of the facts confirms earlier findings of dumping. Duties payable on importation.
Additional code	The additional (4 digit) code which is used in addition to the 8 or 10 digit commodity code to identify certain complex variable charges, anti-dumping duties and wine reference prices.
ADF	Additional duty on flour
ADP	Automatic Data processing
ADS	Additional duty on sugar
AEO	Authorised Economic Operator status granted to a Business entitles traders to benefit from facilitations of customs controls relating to security and safety at the entry of the goods into the customs territory of the EU, or when the goods leave the customs territory of the EU.
AFC	Advance Fixing Certificate granted on request in the UK by the RPA to fix rates of refund, for future exports of goods.
Agent	An 'agent' is the person who submits the customs declaration. An agent (in whatever capacity they are acting) has the authority to submit the customs declaration and can act on behalf of the exporter but may also act on behalf of e.g. a freight forwarder, cargo handler or shipping line.
AHVLA	Animal Health & Veterinary Laboratory Agency - an executive agency of Defra responsible for the inspection and control of imports of live animals. These imports are earmarked for inclusion in the ALVS extension project.
AICES	Association of International Express and Courier Services Trade Body

Term	Description
Airfreight	Airfreight consignments exported from the UK must conform to government-regulated security requirements meaning consignments must either be screened or originate from a Department for Transport (DfT) accredited known consignor before being loaded onto an aircraft. Once accredited, consignments (subject to controls) can be treated as known cargo and not ordinarily subject to other security vetting before being loaded onto the aircraft. Alternatively, the exporter can remain an unknown shipper. The cargo must be treated as unknown and will be screened either by a regulated agent (freight forwarder) or the airline in question before being loaded.
ALVS	A Defra Automatic Licence Verification System that interfaces with CHIEF to provide control (hold/release/refuse) decisions for imports subject to EU Horticultural and plant health controls and expanded to cover further categories of goods subject to customs pre-clearance international trade regulatory controls (e.g. goods subject to EU animal health and feed and food controls).
APHA	Association of Port Health Authorities (APHA) is an umbrella organisation for the UK Local Authority Port Health Authorities with responsibility for inspections of Products of Animal Origin and High Risk Food & Feed. Both import types are earmarked for inclusion in the ALVS extension project.
Approved Warehouse	A storage facility that demonstrates necessary arrangements are in place for a required duty of care for example, stock takes, investigations into losses, reporting of un-discharged movements, regular checks on registration of owners and associated conditions. (Note - Any of the following problems, not an exhaustive list, may lead to the approval being put on hold rather than being rejected.) <ul style="list-style-type: none"> • Premises are not physically secure, • Storage arrangements within the warehouse would clearly not be satisfactory - (e.g. unsafe facilities or unidentifiable locations). • Premises do not have a satisfactory safe area for officers to examine stock, • Premises are not covered by a satisfactory premises guarantee, • Premises are not suitable for intended operations, • Proposed record and accounting systems are inadequate
ASN	An Anti-Smuggling Net used by UK Border Force for airfreight
ASM	Agent Sector Management. Software House who are a large provider for users of the CCS-UK CSP system, predominantly serving the air industry.
ATA Carnet	A Temporary Admission Carnet makes the customs clearance of certain temporary importations and exportations easier.
ATWD	The Alcohol, Tobacco and Warehouse Declaration service enables traders to submit Excise related consignments online using XML messaging. Details of amounts to be deducted from individual Duty Deferment accounts are forwarded via EDCS to CHIEF for processing after which successful deduction or error messages are returned to the trader via EDCS.
AWB	Air Way-bill produced by the airline to confirm a consignment of cargo has been shipped.
BIS	Department for Business Innovation & Skills (formerly DTI). There are two BIS Licensing Authorities; BIS Import Licensing Branch (ILB) based in Billingham who issue Import (Textiles, Iron & Steel & Firearm) licences and BIS Export Control Organisation (ECO) based in Westminster who issue Dual use goods and Strategic Export licences. Issued BIS Import & Export licences are sent electronically to CHIEF to enable system controlled checks to be made for licensable Imports and Exports.
Bonded Warehouse	A place of security approved by HMRC for the deposit, keeping and securing of goods liable to excise duty without payment of duty.
BF	Border Force is a Home Office Operational Directorate and is responsible for delivering customs and immigration functions at the UK's physical border. Its customs remit covers both anti-smuggling and international trade regulatory controls for customs revenue and non-revenue purposes.

Term	Description
BSI	The British Standards Institution, the authorised body for the preparation of national standards in the UK. Co-operates with corresponding bodies of other countries in international committees drawing up recommendations for common standards.
B Tel (BT)	British Telecom, a former external supplier of the Customs Declaration Processing System (CHIEF).
B Tax (BT)	Business Tax is an HMRC Directorate
BTI	BTI (Binding Tariff Information) is a written classification decision, given on request, which is legally binding on all Customs administrations within the European Union for up to six years from the date of issue.
Business	Term used when describing a Company, Partnership or Sole proprietor operating a large, medium size or small business enterprise Importing from a third country to the UK or Exporting from the UK to a third country destination.
CAP	The Common Agricultural Policy of the EU.
CASSANDRA	Common Assessment and Analysis of Risk in Global Supply Chain is a research project which provides a web-based seamless electronic data 'pipeline' linking the seller/consignor and the buyer/consignee and the interested economic operators in between for the China - UK trade lane. Cassandra has since been replaced by the CORE sub project - Consistently Optimised Resilient Secure Global Supply Chain which seeks to protect and secure the supply chain from exploitation, reduce its vulnerability to disruption and promote timely and efficient flow of legitimate commerce.
CDPF	Customs Declaration Processing Framework
CEILING	A mechanism for limiting the amount of goods imported into the EU under preference arrangements.
CEMA	Customs & Excise Management Act (1979) Enforcement Handbook for International Trade
CEX4	CEX4 is a ex-C&E VME mainframe which runs a number of operating systems such as the CHIEF DR service. The CHIEF Live Service (which runs on CEX8) is connected to it for the purposes of receiving update Tariff data from CTS.
CFSP	Customs Freight Simplified Procedure - Simplified procedures for the importation of third country goods including the simplified declaration procedure and local clearance procedure.
CHIEF	Customs Handling of Import & Export Freight is HMRC's current computerised Declaration processing system that enables Customs to enhance its control over Imports and Exports by improving the services it provides to the international trade within the EU and helping to reduce administrative costs.
CHIPP	Customs Handling of International Postal Packages is the current IT system used to capture the fiscal charging of International Post. Senders must declare goods on a postal customs declaration (CN22/23) which is attached to the package; Royal Mail Group (RMG) are invoiced for the import charges on postal goods using the Import Duty Schedule produced by CHIPP, and remit the charges to HMRC on a monthly basis.
CIE	Customs input of entries into the Customs entry processing system (as distinct from Direct Trader Input (DTI)).
CIF	Cost Insurance and Freight. A value build-up facility which in conjunction with the SAD details declared, enables CHIEF to calculate the value for customs duty, when the invoice price is not 'CIF-EC Frontier' i.e. when freight charges have already been included in the invoice amount. The value build up facility applies to normal Full declarations and Simplified SDI, SDW and WRD declarations.

Term	Description
CION	Abbreviation for the EU Commission. Customs Directorate Policy teams will often use this term.
CITES	CITES (Convention on International Trade in Endangered Species of Wild Flora and Fauna). The purpose of CITES is to reduce and deter the illegal international trade in endangered species.
CN	Combined Nomenclature is the Combined Tariff and Statistical nomenclatures of the EU, represented by the first 8 digits of the Commodity Code. For intra-EC movement of goods not in free circulation, for which a Customs declaration is completed, and for exports to non-EC countries only the 8-digit Tariff code should be used.
Combined Nomenclature	See CN above
Commodity Code	The term used to denote the code (either at 8 or 10 digit level) which identifies a line of tariff nomenclature describing individual goods/items in the Customs Tariff. The full 10 digit level contains two additional digits to cover EC tariff and related measures which generally only applies to importations from non-EC countries. There is a capability using additional codes to input up to 16 digits.
Common Transit	A Customs procedure, similar to EU Transit for moving goods without payment of duty and tax between the EU and the EFTA countries.
Community Goods	Goods which originate in, or are in free circulation in the EU.
Community Transit	Community Transit is a Customs procedure for the movement of goods within the EU without payment of duty and tax.
Competent Authority Lead	The Competent Authority Lead is the enforcing authority of EU Regulations who provides guidance and advice to Government Departments or Agencies who carry out documentary, identity and physical checks on targeted consignments to confirm their validity before being cleared for release into Free Circulation.
Container	Shipping container used to transport goods.
COTS	Commercial Off the Shelf Packages developed by outside Industries (Companies, Software Providers).
Countervailing duty	Countervailing duty is a customs duty imposed on goods which have received Government subsidies in the originating or exporting country. The EU may impose countervailing duties to neutralise the benefits of such a subsidy only if it is limited to a specific firm, industry or group of firms or industries. For Customs purposes countervailing duty is treated in the same way as anti-dumping duty.
CPC	Customs Procedure Code. A 7 digit alpha/numeric code identifying the customs and/or excise regimes to which goods are being entered and from which they have been removed (if applicable).
CRP	CHIEF Replacement Programme. A programme of work looking to replace the current CHIEF Service in order to meet the future needs of HMRC and allow future EU legislative changes to be applied within the EU Reference architecture framework.
CRSO	CHIEF Replacement Service Overview. A document that provides a complete view of the business services that CHIEF Replacement must undertake and highlights the totality of functions that the CHIEF system currently undertakes.
CSDR	Community System of Duty Reliefs. A system of duty reliefs from customs charges that can be claimed by traders or individuals when declaring their goods to free circulation.

Term	Description
CSP	<p>Community System Provider. Commercial Port Operators of computerised Inventory systems that control the movement of import and export freight at most UK ports and airports to meet the commercial needs of their communities (paying customers). CSP systems have been evolved to deal with their own particular traffic types. In general terms in the UK, these are perhaps best designated as four distinct environments;</p> <ul style="list-style-type: none"> • Air cargo - including road movements • Deep sea - containers and general cargo including feeders • RoRo - largely intra-EU trailer traffic • FPO\Couriers - primarily premium air traffic <p>Commercial and operational parties in the supply chain, such as shipping lines, airlines, terminal/shed operators and road hauliers, together with regulatory authorities such as HMRC who facilitate goods clearance through CHIEF, the Police and OGDs all contribute to inventory systems, allowing goods to move smoothly through the frontier. Use of the CSP electronic infrastructure ensures that all regulatory procedures are discharged in a timely and accurate fashion.</p>
CT	Community Transit. A Customs procedure for the movement of goods within the EU, without payment of duty and tax.
CTQU	<p>The Central Tariff Quota Unit collates quota requests, sends them electronically to the Commission in Brussels, receives responses by the same method and advises the National Clearance Hub (NCH), National Import Duty Adjustment Centre (NIDAC) and National Duty Repayment Centre (NDRC) of:</p> <ul style="list-style-type: none"> • status changes, eg quotas exhausted or made critical • the outcome of claims against critical or exhausted quotas, by issue of email advice slips.
CTS	Consolidated Tariff System used to maintain Tariff data (National measures). The declaration Processing System receives Commodity, Extended Commodity, European Union Supplements, Tariff measures and associated document measure requirements from a file transfer from CTS on CEX4 server.
Currency Code	A 3-alpha code (which also identifies countries) to be included on the customs entry to notify the currency in which the customs value is being declared.
CUSDEC	CUSDEC is an UN Standard EDIFACT message supported by CHIEF for the initial input and amendment of CFSP declarations.
CUSRES	CUSRES: Defined subsets are used by CHIEF to respond to Trade import and export CUSDEC declarations with acceptance, clearance and/or error information. See also CUSDEC.
Customs Declaration	A third country declaration at import/export based on EU legislation.
Customs Duty	An indirect tax, raised on imported goods under the Combined Nomenclature of the EU.
Customs Procedure	Goods being imported into the UK must be entered to a Customs Procedure identified by a Customs Procedure Code on a Customs declaration e.g. into a customs approved warehouse, for inward processing or end use relief. A similar identification is required at Export.
Customs Regime	A Customs Regime is a defined set of Customs Procedures used for Importing or Exporting such as Anti Dumping Duty, Customs Freight Simplified Procedures, End Use or Customs Warehousing.
Customs Territory of the Community	The single Customs area to which EU legislation, particularly Customs legislation, expressly refers. For the UK, includes the Channel Islands and the Isle of Man. See also Fiscal Territory of the Community.
Customs Value	The value of imported goods for Customs duty purposes. The Customs value is based on the CIF price (cost + insurance+ freight) plus certain other costs incurred in obtaining the goods.

Term	Description
Customs Warehouse	A system or place authorised by the Customs authority for the storage of non-EU goods under duty and VAT suspension.
DAS	Departmental Accounting System.
DDS	Duty Deferment Suite. Receives a daily file using a File Transfer Facility (FTF) from the Customs Declaration processing system (CHIEF) containing all the Duty Deferment Accounting transactions made on that day.
Defra	Department for Environment, Food & Rural Affairs responsible for UK Policy and is a Competent Authority Lead for a number of Prohibition and Restriction (P&R) controls e.g. imports of Plant & Plant related products (led by the Food Environment Research Agency) and Live Animal imports led by the Animal Health Veterinary Laboratory Agency (AHVLA).
DEP	Designated Export Place. A Customs approved trader inland premises where goods may be declared to CHIEF using any export procedure except LCP. The conditions for operating as a Designated Export Place are the ability to maintain an electronic inventory system which is updated when a message is received from CHIEF that the goods can proceed for export. The inventory can either be one supplied by a Community Systems Provider (CSP) or an equivalent in-house system which provides the required management information, and to record electronically on the inventory all goods for export entering and leaving the DEP.
DNL	Do Not Load. ITMATT messages are run against risk rules in respect of Safety & Security for the postal supply chain. If a Postal parcel fails safety & security a do not load (DNL) is routed to the origin post.
DoTI	Department of Trade and Industry (see BIS)
DTI	Direct Trader Input. An arrangement under which traders key customs declarations direct to the Customs entry processing system (CHIEF).
DUCR	A Declaration Unique Consignment Reference is a 35 character reference (plus an optional 4 character suffix - made up of 3 numerical 'part' identity and a check letter) allocated by a trader to a consignment of goods and recorded on the relevant customs declaration(s). Once recorded on CHIEF, DUCRs may not subsequently be amended. For exports it is mandatory for DUCR's to be included on all Pre Shipment Advices (PSAs), supplementary declarations submitted by traders authorised for simplified procedures and full declarations. The same Declaration UCR recorded on a PSA must also be recorded on the linked supplementary declaration(s) and provide an audit trail into the authorised trader's records. For imports the completion of the DUCR is currently optional.
Duty Deferment	The payment of tax and duty may be deferred at importation by consignees and declarants approved by Customs for this purpose. All the duty and tax may be deferred to either the consignees or the declarants account or the charges split between the two accounts.
DTRN	The Departmental Trader Registration Number is another acronym that represents the Trader Unique Reference Number (now renamed EORI) - a 12-digit reference number based on the VAT number.
EAD	Export Accompanying Document accompanies indirect exports under the Export Control System (ECS) that includes a bar code of consignment information, including the Movement Reference Number (MRN) and declared Office of Exit (box 29). This travels with the goods to the Office of Exit for control purposes and has replaced the travelling C88 copy 3. The Export Accompanying Document effectively closes the indirect ECS movement and informs the Office of Export that the goods have left the EU. Where there is more than one item on a declaration the EAD must be accompanied by a List of Items (LOI) form.
eAD	Electronic Administrative Document. Used with the Excise Movement and Control System (EMCS) that captures and processes information in respect of all movements of excise goods in duty suspension within the European Union (EU).

Term	Description
EAGGF	The European Agricultural Guidance and Guarantee Fund which finances the ECEU's Common Agricultural Policy (CAP).
ECS	Export Control System. An EU wide pre-departure declaration for safety and security purposes. CHIEF currently actions direct exports from the UK. An interface to the intra EU communication boxes is required.
EDCS	Electronic Data Capture Service. An HMRC message handler to support many interfaces with Customs Declaration processing system e.g. for transmission of trader Customs declarations and inbound and outbound messages to and from other Government Department systems.
EDH	Enterprise Data Hub. A corporate data repository for HMRC which is a part of the Connect plus programme.
EDI	Electronic Data Interchange. The method of exchanging messages between computer systems over an electronic communications network nationally and internationally.
EDIFACT	Electronic Data Interchange For Administration Commerce and Transport. All EDIFACT messages are produced to a UN/EDIFACT standard and are the basic unit for communicating information electronically. For example, an Export Declaration is submitted as a CUSDEC EDIFACT message.
EEA	European Economic Area comprises three of four member states of the European Free Trade Association (EFTA) (Iceland, Liechtenstein and Norway). It allows the EFTA-EEA states to participate in the EU's Internal Market without being members of the EU.
EEC	The European Economic Community established by the Treaty of Rome in March 1957: consisting of France, Germany, Italy and the Benelux countries; Belgium, Netherlands and Luxembourg. Former title of EC. currently consists of 28 Member States.
EFTA	European Free Trade Association (comprising Iceland, Liechtenstein, Norway, Svalbard Archipelago and Switzerland).
EMCS	Excise Movement Control System. Excise Movement and Control System is a computer system which captures and processes information in respect of all movements of excise goods in duty suspension within the European Union (EU). On 1 January 2011 EMCS replaced the paper Administrative Accompanying Document (AAD) and paper W8 for intra-UK duty suspended movements.
End Use	End-use relief can assist certain industries and trades within the EU by providing favourable rates of duty on certain goods imported from outside the EU provided those goods are put to a prescribed use. The rate of duty charged on qualifying imports will be either reduced or wholly relieved.
EORI	Economic Operator Registration and Identification. The EORI number is a number, unique throughout the European Union, assigned by a customs authority in a Member State to economic operators (businesses) or persons. By registering for customs purposes in one Member State, an Economic Operator is able to obtain an EORI number which is valid throughout the EU. The Economic Operator will then use this number in all communications with any EU customs authorities where a customs identifier is required for example customs declarations.
EPU	The HM Revenue & Customs Entry Processing Unit reference for the receipt and handling of Import and ex-Customs warehouse documentation (work now centralised at the National Clearance Hub (NCH) in Salford is used as a location based indicator for risk purposes.
Equivalence	A system that allows the imported goods or products to be replaced by equivalent goods having the same commercial quality and the same technical characteristics.
EU	The European Union, created by the Treaty of Maastricht in 1992, that replaced the former European Community: currently consisting of 28 Member States.

Term	Description
EU CRA	EU Customs Reference Architecture
EURO	The financial currency used for EU accounting. The symbol for the Euro is €.
Excise Duty	A form of indirect taxation levied upon beer, wine, made-wine, cider, perry, spirits, cigarettes and other tobacco products. The tax applies both to UK-produced and imported goods.
Excise Warehouse	A warehouse approved by HM Revenue & Customs for the deposit without payment of duty of goods liable to excise duty.
Export Refund	A payment made under CAP to encourage exports from the EU of certain goods originating in the EU or in free circulation, by bridging the difference between prices in the EU and those on the world market.
Export Tax	A charge imposed under CAP upon agricultural products exported from the EU.
Extended Commodity	An extended commodity is an additional code (4 digits) to be declared in conjunction with the 10-digit code for imports outside of the EU that are subject to anti-dumping duties or subject to an agricultural component.
FACT	Federation Against Copyright Theft. HMRC has overall responsibility in preventing goods infringing intellectual property rights from being imported into or exported from the UK Control of Intellectual Property Rights. UK Border Force acts on behalf of HMRC in enforcing the regulations and in intercepting counterfeits at the frontiers (ports, airports and the postal hub at Coventry).
FEC	FEC (Front End Credibility). The checking by CHIEF on the credibility of the data by the setting of parameters (by Customs' Statistical Office) on CHIEF, which allows the identification of potentially 'incredible' data on a declaration to be challenged, i.e. notified to the submitting trader for review and either amendment or confirmation that the declared details are correct. Typical parameters are quantity to value ratios per commodity code.
FOB	Free on Board. Property and risk pass to the buyer once consignments are loaded to the transport carrier at the terminal and the buyer is then liable for any costs of further transport and insurance.
Force Majeure	Circumstances outside the control of an importer/exporter, which prevent him from complying with EU Regulations relating to import and export transactions, and are accepted as excusing him from such compliance.
Free Circulation	Free Circulation Goods imported from outside the European Union are in Free Circulation within the European Union when; <ul style="list-style-type: none"> • all import formalities have been complied with; and • all import duties, levies and equivalent charges payable have been paid and have not been fully or partly refunded. <p>Goods that originate in the EU are also in free circulation.</p>
Free Zone	A designated area into which non-EU goods may be moved and remain without payment of customs duty and/or VAT otherwise due at importation (the only FZ in operation in the UK is the Isle of Man).
Fiscal Territory of the Community	Community legislation applies on EU harmonized indirect taxation, i.e. VAT and excise. In the UK the Isle of Man is included in the fiscal territory but the Channel Islands, although in the Customs territory, are not and goods imported must be declared to customs.
Freight Intelligence	Freight Intelligence capitalises on combining the knowledge, skills and resources of Detection, Intelligence and Investigation in the Crime, Joint Intelligence and Joint Targeting Teams across Enforcement. At hub airports and ports every effort is made to improve joint working in Detection and Intelligence Roles.

Term	Description
FSA	The Foods Standards Agency is responsible for food safety and food hygiene across the UK. The FSA work with local authorities to enforce food safety regulations and have staff who work in UK meat plants to check that the requirements of the regulations are being met. The FSA also commission research related to food safety. The Department of Health is responsible for nutrition policy, including nutrition labelling, in England. Defra (the Department for Environment, Food and Rural Affairs) is responsible for food labelling not related to food safety or nutrition in England. It is also responsible for animal welfare. The FSA retains responsibility for labelling policy in Scotland, Wales and Northern Ireland, and for nutrition policy in Scotland and Northern Ireland. Responsibility for nutrition policy in Wales lies with the Welsh Government.
GATT	The General Agreement on Tariffs and Trade is an international multilateral agreement which embodies a code of practise for fair trading in international commerce.
GDS	Government Digital Service is a Cabinet Office Department who lead cross Government transformation of IT services.
Goods	Goods (including those removed from a Customs and/or Excise warehouse) consigned to a third country.
Goods arrived	A customs declaration may be presented up to four days prior to the anticipated arrival of the goods but it may not be accepted until the goods have arrived and a notice of arrival submitted.
GOV.UK	GOV.UK is the single website to find government services and information online, replacing Directgov and Business Link during October 2012. The move to GOV.UK was led by GDS and the single website brings most of the things published by government online in one place, and is the starting point for all government digital services.
GRT	Gross Registered Tonnage. Forms the basis for manning regulations, safety rules, registration fees and is also used to calculate port dues and fees for the transit of canals. Gross tonnage is the measurement of total volume of all enclosed spaces in a ship, with one gross ton equalling 100 cubic feet. Gross tonnage of 100 tons or over is a requirement for a ship to be qualifying.
GSP	General System of Preferences. The EU has a number of preferential trade agreements with certain individual countries outside the EU. These provide for particular goods originating in the countries concerned to be imported and entered to free circulation at reduced rates of customs import duty. Before any country can benefit from GSP its Government must have notified the EU Commission of the authority nominated by them to issue certificates of origin.
GVS	General Valuation Statement. Registration of a GVS with Customs allows an importer to enter goods from a specific supplier without completing a valuation declaration for each importation.
HCI	Human Computer Interface. HCI is specifically aimed at the human users of CHIEF including those of both Customs and the Trade and relates both to the use of interactive terminals and to printed outputs. In the case of DTI users, local systems support what is essentially a 'transparent' mode of operation enabling users to interact directly with CHIEF in terms of this HCI. The CSPs interact with CHIEF to support declarations and Inventory linking; these exchanges are achieved through interactive EDIFACT messages but have no direct interest to the human users.
HMI	HMI (Horticultural Marketing Inspectorate) is a discreet inspectorate within the RPA for horticultural goods. They are responsible for the enforcement of the EC marketing standards for fresh fruit, vegetables, salad crops, nuts, flowers and bulbs throughout England and Wales wherever fresh produce is grown, imported, bought or sold. See also ALVS.
HMRC	Her Majesty's Revenue and Customs (formerly HM Customs & Excise - C&E) until merger with the Inland Revenue in April 2005.
HO OSCT	Home Office, Office of Security and Counter-Terrorism. The Office for Security and Counter-Terrorism (OSCT) is an executive directorate of the Home Office responsible for leading the work on counter-terrorism in the UK, working closely with the police and security services. The office reports to the Home Secretary.

Term	Description
Home Use	Home Use is a term used for goods which have had all Duty and VAT accounted for and are now out of Customs Control generally as a result of the goods being brought out of a controlled Warehouse or at the end of a procedure e.g. Inward Processing.
HS	Harmonised Commodity Description and Coding System, also known as Harmonised System.
IATA	International Air Transport Association
ICD	Inland Clearance Depot. A place approved by HMRC to which goods imported in containers/ vehicles may be removed for entry, examination and clearance, and at which goods intended for export in container/vehicles may be made available for export control before being moved to a place of export.
ICS	<p>1. Import Control System. Requires traders to submit pre-arrival information at their goods' first point of entry into the customs territory of the European Union (EU). ICS allows border services officers to identify any potential risks to health, safety and security effectively, before the goods arrive, through any mode of transport, in the UK or any other EU port.</p> <p>2. Import Clearance Status. 2 character numeric code on CHIEF which depicts the status of an entry on the system e.g. 01 = automatically cleared when there has not been any manual intervention by HMRC.</p>
IES	Import & Export system
Imports	Goods entering a MS of the EU from a third country. Included within this term are removals from a Customs or Excise warehouse into Free Circulation.
Import Duty	This means Customs Duties and charges having equivalent effect. The term "import duty" does NOT include excise duty (see also Customs duty).
INF1	Information Sheet 1 (C&E 1143) is a document used when IP suspension goods travel between Member States. It provides details of the goods at the time of their first entry to IP in the EU. It does not replace the SAD.
INF5	Information Sheet 5 (C&E 1290) is used with the triangulation procedure when equivalent free circulation goods are exported before replacement goods are imported to IP(EX/IM). It allows a trader to offset duty on goods imported against the exported free circulation goods.
INF7	Information Sheet 7 (C&E 1246) is used when IP drawback goods are transferred to a trader in another Member State without repayment of duty. Repayment of duty can be made when the goods are entered by the receiving trader to another suspense procedure or are exported.
INF9	Information Sheet 9 (C&E 1144) is used with the triangulation procedure when goods are imported to IP before equivalent free circulation goods are exported from another Member State (IM/EX). It allows a trader to offset duty on goods imported to IP against future exported free circulation goods.
Intervention Price	The price at which national intervention agencies buy commodities offered to them. It is a form of guaranteed price to the producer.
Intervention Stocks	Agricultural products under CAP which have been brought off the market as part of the EU market support arrangements.
Intra-Community	Trade between Member States of the EU.
Intrastat	System of collecting statistics on trade in goods between EU countries.
Inventory System	Trade systems (e.g. CNS, CCS-UK) that directly serve hundreds of carriers, transit sheds and freight forwarders to record and control the movement of goods within ports and airports.

Term	Description
Inventory- Linked System	An Inventory-Linked system uses EDI inter-system messaging to enable CHIEF to check data on a Customs declaration matches the inventory maintained on each trade system.
IP	Inward Processing. Inward Processing (formerly known as IPR) provides relief to promote exports from the EC and assist EU processors to compete on an equal footing in the world market. Duty is relieved on imports of non-EC goods which are processed in the EU and re-exported provided the trade does not harm the essential interests of EU producers of similar goods. It can provide relief from customs duty, specific customs duty (previously CAP charges), anti-dumping duty, countervailing duty
IPR	Intellectual Property Rights. A method for dealing, in certain circumstances, with intangible assets acquired by corporate businesses on or after 1 April 2002. One of the main objectives is to help prevent criminals using the international trade in goods infringing intellectual property rights to generate illicit profits to fund their other activities.
IRD	Inland Rail Depot. Similar to inland clearance depots (ICD) but handles only rail traffic, either in train-ferry wagons or containers.
ISO	Denotes a name approved by the International Standards Organisation.
ITT	An Invitation to Tender (ITT) is a formal document issued by a buyer (HMRC) which outlines the requirements/ constraints and invites those organisations or individuals to submit a formal tender for the work.
LCP	Local Clearance Procedure - allows traders to release goods to a Customs Procedure from their designated premises (usually inland) by making an entry in their commercial records followed by a Supplementary Declaration submitted no later than the fourth working day of the month following the month in which the tax point was created in the local clearance record. These procedures allow traders to release goods from inland Temporary Storage premises, Customs Warehouses, PCC or Temporary Admission regimes without necessarily having to obtain approval from Customs on an individual transaction basis. Under NES, LCP replaces Local Export Control (LEC). Traders must be authorised to use LCP. Is also used for transfers between authorised special procedures authorised traders.
Legal Acceptance Date	The point where goods are arrived in the UK which forms the legal date of acceptance of a declaration and determines the rate of duty and other charges.
List of Items	The List of Items form should be used to accompany the Export Accompanying Document whenever there is more than one item on a declaration. The List of Items merges current forms "Complementary Sheets" (CS), "Loading Lists" (LL), "List of consignors/exporters", "List of consignees", "List of dispatch / export countries" and "List of countries of destination") which were used to provide information in the relevant areas covered by each form.
Local Clearance Procedure	Local Clearance Procedure allows traders to release goods from their premises inland by making an entry in their commercial records followed by a Supplementary Declaration submitted no later than the fourth working day of the month following the month in which the tax point / base date was created in the local clearance record. These procedures allow traders to release goods from inland Temporary Storage premises, Customs Warehouses, Free Zones, PCC or Temporary Admission regimes without necessarily having to obtain approval from Customs on an individual transaction basis.
LV	Low Value procedure. A simplified export procedure for single consignments having a value less than £800 and a total net weight threshold not exceeding 1000kg.
Main Compensating Products	Goods produced as a result of a specified processing operation, such as Inward Processing are compensating products. Relief can only be claimed for those compensating products that will be re-exported from the EU or put to a disposal that discharges Inward Processing. These are identified as the main compensating products (MCPs).

Term	Description
Member State or MS	A National Administration of the European Union.
MIB	Merchandise in Baggage. Commercial freight imported or exported in passengers baggage.
MIP	Minimum Import Price. An EU mechanism for ensuring that certain commodities are declared for customs duty above a minimum value.
MOP	Method of Payment. An indicator used by shipping agents to confirm whether duties and VAT calculated by the CHIEF system will result in immediate, deferred payment, or a form of security used against declarants or individuals guarantee accounts.
Movement	Movement is a term predominately used for partial and split export consignments.
MRN	<p>The Movement Reference Number is the key reference for ECS messaging. The UK ECS messaging system is known as ECN+. UK traders interface with Customs Handling of Import and Export Freight (CHIEF) (the UK National Export System - NES). A Movement Reference Number is issued by CHIEF for every export declaration input after 1 July 2009, at the same time as the entry number is now. As soon as a CHIEF export declaration receives Permission to Progress (P2P), an Anticipated Export Record (AER) message is sent to the ECS system of the Member State shown in box 29 to say that 'the goods are on their way'. This message will include the MRN and other details that allow the Office of Exit to identify the goods when they arrive at the EU frontier.</p> <p>Once P2P is given, the goods may move but, if it is an indirect export exiting via another Member State, it should be accompanied by an Export Accompanying Document (EAD) showing both the MRN and a barcode.</p>
MSS	Management Support System - HMRC's declaration (and related data) archive computer system.
NCC	Non-Community Countries. Countries which are not members of the European Union.
NCH	National Clearance Hub. A centralised clearing location, currently located in Salford, that processes import and export freight declarations (see EPU)
NCTS	The New Computerised Transit System. An European wide system, based upon electronic declaration and processing, designed to provide better management and control under EU and Common Transit.
NDRC	The National Duty Repayment Centre based in Dover was responsible for repayments that arose from any post clearance amendments. The repayment function work previously carried out by NDRC is being integrated into the work of the NCH. No repayments are made unless the post clearance amendment has been considered and approved by the authorisation holders supervising office. A valid claim should consist of a completed form C285 application for repayment/ remission, a copy of the original entry and E2, copy invoice and any other supporting documentation that may be necessary in order for the claim to be processed.
NES	The National Export System is an electronic based system that enables exporters/agents to send their export declarations, using three optional access channels, to HM Revenue & Customs electronically.
NIDAC	<p>The National Import Duty Adjustment Centre handles adjustments of entries where charges which are in dispute have been secured through use of Miscellaneous Cash Deposits or Securities by Guarantee.</p> <p>Security may be given by:</p> <ul style="list-style-type: none"> • a Miscellaneous Cash Deposit (MCD) • a guarantee which may be either an individual transaction to cover one importation or a standing guarantee held by the National Import Duty Adjustment Centre (NIDAC) to cover several importations at various locations.

Term	Description
Non-Annex II Goods	Products under CAP which result from the processing of basic products and which, although they are included in the products listed in Annex II of the Treaty of Rome, are eligible for refund or charge in respect of the basic products used in their manufacture.
Non-Deferment Accounts	These can be immediate payment accounts (credit card, debit card, bank transfers, cash direct into HMRC account, bankers draft) or Security accounts.
Non-Inventory- Linked Port	A location where there is no electronic system operated by the Port Operator.
Non Stat	The 'Non Stat' procedure is used for exports of goods on which there is no requirement to collect statistics for the purposes of Trade Statistics. Such consignments are declared at export on an abbreviated export entry or by submission of an approved commercial document.
OCNS	Office for Civil Nuclear Security
OCTS	The Overseas Countries and Territories of Member States associated with the European Union.
Office of Exit	The Office of Exit is the Port where goods leave the EU certifying the exit of the goods from the Exporting country or for Indirect imports the final exit of the goods from the EU.
Office of Export	The Office of Export is the Exporting country initiating the export of the goods. This is also the office of exit for direct exports.
OGD	Other Government Departments e.g. Defra, BIS, RPA, Border Force.
OJ	Official Journal of the European Union (published in two series, the 'L' series (legislation) and the 'C' series (information and notices).
OJEU	Official Journal of the European Union is a Trade journal publicising legal statutory requirements relating to importing and exporting and publication of advertisement notices publicising Invitation to Tender documentation or notification of awarded contracts.
OMS	Other Member State - a member state of the EU other than the United Kingdom.
OPR	OPR Outward Processing Relief - A system of duty relief that gives full or partial relief from import duty when EU goods are exported outside the EU for process or repair and are subsequently re-imported
Originator	Source from which the customs declaration message originated.
P2P	Electronic permission to proceed message issued following the acceptance of a pre-shipment in NES.
Packing	Any item used for the transport or storage of goods which does not meet the definition of 'container' or 'pallet'.
Pallet	Transport platform on which goods can be stacked for ready handling.
PCC	Processing under Customs Control. A system of import duty relief for goods imported or transferred from another customs regime for processing into products on which less, or no, duty is payable.
PHSI	PHSI (Plant Health Seed Inspectorate) carry out import, export, monitoring and survey inspections, issue phytosanitary certificates and oversee import controls, plant passporting arrangements and eradication campaigns. See also ALVS.
Preference	Arrangements which allow reduced or nil rates of customs duties to be claimed on eligible goods imported from certain non EU countries

Term	Description
Pre-financing	A system where the export refund can be paid before export takes place, the goods being under customs control either in an approved warehouse, or for processing, and to be exported within a prescribed period.
Pre-shipment	Pre shipment is an advice document produced to Customs before a consignment going forward for export is loaded and shipped.
Prohibition & Restriction	Prohibition & Restriction are increased levels of controls set by Commission Regulations against certain products that require documentary and/or physical examinations to be undertaken before consignments are released from Customs Control.
PSA	Pre-Shipment Advice – a general term encompassing LCP “notifications” and SDP incomplete declarations sent to CHIEF under NES simplified procedures.
Quotas	A mechanism for restricting the amount of goods imported into a member state which may benefit from a preference agreement.
RA	Regulatory Amount. This is a charge applied to certain Tariff commodity codes in the wine sector from Spain.
Rate(s) of yield	The quantity of processed products made from a given quantity of imported goods.
Regimes	Customs or Excise Regimes now more commonly referred to as ‘Procedures’.
Remission	The waiving of import or export duties which have not yet been paid.
Release for loading	Release for loading from a customs process is an Export term which applies to consignments that have undergone all the necessary system and physical checks relating to risk based controls and permission to load on the outbound carrier has been granted by customs/ border force.
Repayment	The total or partial refund of import or export duties which have been claimed or paid.
REX	Registered Exporter System. A new system which will involve the self certification of origin of goods under GSP.
RGR	Returned Goods Relief - A system of duty relief for goods previously exported from the EU and re imported in the same state.
Risk System	A system that uses risk intelligence to identify and control international trade consignments requiring documentary or physical examinations prior to customs release.
RMG	Royal Mail Group. Umbrella group for Royal Mail and Parcel Force.
RPA	Rural Payments Agency - UK Agency responsible for administering import/export licences and paying export refund claims under the Common Agricultural Policy. Also includes the Horticultural Marketing Inspectorate - see HMI.
RTS	Return To Sender. Postal parcels not delivered/collected and on which HMRC import debts are not collected/cancelled equate to the goods not entering free circulation, therefore the parcel is returned.
SAD	Single Administrative Document. Harmonised form (C88 in UK) developed by the Commission to simplify and harmonise customs information requirements facilitate trade and the computerised communication of customs data within the European Union.

Term	Description
SD	A Supplementary Declaration is the full fiscal declaration made to CHIEF to declare the fiscal, statistical and control information for all consignments imported under CFSP. <i>*Please note the term Supplementary Declaration is also used in the Intrastat system, however the two are not related.</i>
SDI	Supplementary Declaration (Imports).
SDP	Simplified Declaration Procedure - under NES, SDP replaced the Simplified Clearance Procedure.
SDW	A Supplementary declaration submitted for goods removed from warehouse under CFSP.
SES	Standard Exchange System. The system of giving relief on replacement goods imported in exchange for goods exported or to be exported from the UK for repair outside the European Union - a variant of OPR.
SFD	A Simplified Frontier Declaration containing a minimum amount of information submitted at the frontier which enables clearance (at the frontier) or removal to Local Clearance Procedure for goods imported under CFSP.
SI	A Statutory Instrument is the principal form in which delegated or secondary legislation is made in the UK. Statutory instruments are made in a variety of forms, most commonly Orders in Council, regulations, rules and orders. The form to be adopted is usually set out in the enabling Act. Statutory Instruments, also known as SI's are a form of legislation which allow the provisions of an Act of Parliament to be subsequently brought into force or altered without Parliament having to pass a new Act. They are also referred to as secondary, delegated or subordinate legislation.
SOEC	Statistical Office of the European Communities.
Specific duty	Duty based on the unit of quantity (e.g. kg, litre) of the imported goods.
SPEED	An EU Single Portal for Entry or Exit of Data.
SPV	Simplified Procedure Value, a scheme for fresh fruit and vegetables to allow speedy clearance of the goods.
Supervising office	The Customs office who are responsible for supervision of a Special Procedure or other customs procedure authorisation.
Suspense procedure	A suspense procedure is a regime which suspends customs duties at import such as Customs Warehousing, Inward Processing and Temporary Admission (not OPR).
SOE	Status of Entry. A code used on CHIEF for Export entries and movements.
SSI	System & Services Integrator/Integration
STC	Single Transport Contract - an easement that allows traders to move movements between modes of transport
T1 status	Goods not in free circulation.
TARIC	The Integrated Tariff of the European Union.
Tariff	The UK Tariff and the Combined Nomenclature of the EC are based on the internationally agreed system of classification known as the Harmonised Commodity Description and Coding System of the Customs Co-operation Council which in turn is based on the WCO model. The Tariff provides a systematic classification for all goods in international trade designed to ensure that any product or article is classified in one place only.

Term	Description
TA	Temporary Admission. A Customs procedure that allows you to use goods in the UK temporarily if they are imported from countries outside the EU. Under the TA procedure any Customs charges normally due on importation will not need to be paid provided that the goods are re-exported outside the EU after use.
The Commission	The Commission is the Civil Service of the European Union, created by the Treaty of Maastricht in 1992, that replaced the former European Union.
Third Countries	Any country that is outside the Customs Territory of the European Union.
TA relief	Temporary Admission. Goods imported to the EU subject to certain conditions e.g. exhibition etc which will be re-exported, in the same state and subject to certain conditions of use.
TIR	Transports Internationaux Routiers, a system involving the issue of a carnet to road hauliers which allows loaded vehicles to cross national frontiers with minimal customs formalities.
TOR	Transfer of Residence, the permanent transfer into a customs territory of a person's personal and household effects including vehicles, subject to certain conditions.
Traders	Traders are individuals or Companies involved in importing or exporting or shipping agents who act on their behalf to complete their legal obligations.
Triangulation	Triangulation - where the office of discharge is not the same as the office of entry.
TS	Temporary Storage. Goods have the status of goods in temporary storage from the time they are presented to Customs until they are assigned to a customs approved treatment or use.
T&SO	Trade and Statistical Office
TURN	Trader Unique Reference Number (now renamed EORI) - a 12-digit reference number based on the VAT number.
UCC	Union Customs Code. An EU directive to recast the Modernised Customs Code.
UCR	Unique Consignment Reference, see also DUCR.
UKREP	United Kingdom Permanent Representative to the European Union.
UN	United Nations. The United Nations is an international organization founded in 1945 after the Second World War initially by 51 countries committed to maintaining international peace and security, developing friendly relations among nations and promoting social progress, better living standards and human rights.
Un-rebated oil	Oil upon which the full rate of excise duty has been paid and upon which no rebate has been allowed.
UPU	Universal Postal Union. The UPU is the primary forum for cooperation between postal operators. It fulfils an advisory, mediating and liaison role, and provides technical assistance where needed. It sets the rules for international mail exchanges
Validating Systems	OGD systems providing data to support validation processes or providing release decisions from competent authorities such as HMI, FERA, AHVLA or Port Health.
Valuation Declaration	A form on which an importer (or other eligible person) declares the method of valuation and the elements involved in calculating the value for import duty purposes.

Term	Description
VAT	<p>Value Added Tax. VAT is an indirect tax charged on most goods and services in the UK. It's also charged on goods and some services that are imported from countries outside the UK. VAT is charged when a VAT-registered business sells to either another business or to a non-business customer in the country of consumption.</p> <p>When VAT-registered businesses buy goods or services they can generally reclaim the VAT they have paid.</p> <p>There are currently three rates of VAT, depending on the goods or services the business provides. The rates are:</p> <ul style="list-style-type: none"> • standard - 20 per cent • reduced - 5 per cent • zero - 0 per cent
VC	Variable Charge. A special charge, comprising a fixed and a variable element, applicable to goods processed from certain basic agricultural products.
WCO	World Customs Organisation, which studies questions of co-operation in customs' matters to obtain harmony and uniformity. Governments of most countries are members.
WHO	World Health Organisation. WHO is the directing and coordinating authority for health within the United Nations system. It is responsible for providing leadership on global health matters, shaping the health research agenda, setting norms and standards, articulating evidence-based policy options, providing technical support to countries and monitoring and assessing health trends.
Wine Reference Price	A Wine Reference Price is set by the Commission where wine quotas are subject to special procedures. Relief may be granted only when the import price for a wine commodity is equal to or greater than the reference price set by the Commission.
W8	Duty-suspended movements within the UK require accompanying documentation (Form W8). Financial guarantees may also be required for some movements. Warehouses can have their own commercially produced version provided that it meets the requirements of HMRC and is approved. If all the goods described on the W8 do not arrive at the consignee's address, duty may be due on the whole consignment.
XML	eXtensible Markup Language is a standard for representing data structures. XML data is delivered over HTTP (Hypertext Transfer Protocol).