

MINISTRY OF EDUCATION AND SCIENCE OF UKRAINE

**O. M. BEKETOV NATIONAL UNIVERSITY
of URBAN ECONOMY in KHARKIV**

Methodological guidelines
for practical classes
on the subject

“English for Specific Purposes”

*(for 1-year part-time students
of speciality 073 – Management)*

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INTRODUCTION

These educational materials are designed for the ESP students of the 1nd year of studies of the speciality “Logistics” to develop their knowledge and skills in Business English according to their profession.

This manual is based on the authentic texts from different sources concerning Customs problems. It contains the tasks for reading and translation, vocabulary tasks and tasks for self-study. The manual consists of 11 units and is expected to be covered during practical classes.

Each unit contains:

- pre-reading activity (questions and tasks)
- an authentic text for reading, translation and discussion in class;
- comprehension exercises;
- key vocabulary according to the topic. All key words are taken from the basic text where they are typed in italics;
- exercises for memorization and mastering key vocabulary;

The manual can be recommended both for using in class and for student’s self-study.

UNIT 1 CUSTOMS

Task 1. Read and translate key words: customs office, customs barriers, supervisor, customs declaration, formalities, customs duty, to pay duties, duty-free, prohibited, smuggled goods, declaration form, particulars, clearance, tax on a contract, payment of tax, to exceed the quota, stamp duty, customs facilities, to exempt property from customs duties, make somebody pay duty on something, luggage inspection, to abolish a tax, excess luggage, dutiable, legislation, to break customs regulations, tax return, to abide by the tax order, to compensate taxes, to go through the customs, liable to duty, free luggage, cut down a tax

Task 2. Study the following terms and their definitions

customs	duty on imports or exports; the government department responsible for the collection of these duties; the part of a port, airport, frontier station, etc., where baggage and freight are examined for dutiable goods and contraband; the procedure for examining baggage and freight, paying duty, etc
protection	the act of protecting or the condition of being protected; the imposition of duties or quotas on imports, designed for the protection of domestic industries against overseas competition, expansion of domestic employment, etc
property	something of value, either tangible, such as land; the right to possess, use, and dispose of anything
prohibit	to forbid by law or other authority; to hinder or prevent
illegal	forbidden by law; unlawful; illicit
certificate	an official document attesting the truth of the facts stated, as of birth, marital status, death, health, completion of an academic course
prevent	to keep from happening, esp by taking precautionary action
item	a thing or unit, esp included in a list or collection
regulation	the act or process of regulating; a rule, principle, or condition that governs procedure or behaviour
formality	a requirement of rule, custom, etiquette; the condition or quality of being formal or conventional

duty	a task or action that a person is bound to perform for moral or legal reasons; a government tax, esp on imports
duty-free	with exemption from customs or excise duties
smuggle	to import or export (prohibited or dutiable goods) secretly
particular	belonging to a single or specific person, thing, category, etc.; specific; special
tax	a compulsory financial contribution imposed by a government to raise revenue, levied on the income or property of persons or organizations, on the production costs or sales prices of goods and services, etc
quota	the proportional share or part of a whole that is due from, due to, or allocated to a person or group; a prescribed number or quantity, as of items to be manufactured, imported, or exported, immigrants admitted to a country, or students admitted to a college
exceed	to be superior to (a person or thing), esp in size or quality; to go beyond the limit or bounds of to exceed one's income exceed a speed limit

Task 3. Read and translate the text

Ukrainian Customs

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

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

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

Customs inspectors may examine the luggage of all travelers returning to a country. All articles acquired abroad that are subject to customs duties must be

declared that is, they must be identified and their value is to be given to an inspector. If a person fails to declare an article or understate its value, the article may be taken away and the individual may be fined.

Certain articles are exempt (free) from customs duties. Most countries allow people to bring in goods up to a certain value. They also allow a specified quantity of alcoholic beverages and tobacco products if they are bought duty free during the journey or in another country. However, the law may require that the traveler has been away for a minimum time.

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

Task 4. Answer the questions

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

Task 5. Decide if the following statements are true or false

1. All nations have the same customs regulations
2. Guns do not need a special certificate
3. Fruits and vegetables are restricted or prohibited in some countries
4. Customs duties do not depend on the value of the article and its quantity
5. Animals entering the country must undergo a period of quarantine
6. Not all articles acquired abroad that are subject to customs duties must be declared
7. If a person fails to declare an article or understate its value, the article may be taken away and the individual may be fined

Task 6. Match the words with their definitions

- a. formality
- b. legislation
- c. to impose
- d. customable
- e. tariff
- f. register
- g. license
- h. customs
- i. to exempt

j. taxation

1. _____ is the procedure for examining baggage and freight, paying duty.
2. _____ is a requirement of rule, custom, etiquette.
3. _____ is a certificate, tag, document, etc., giving official permission to do something.
4. _____ to establish as something to be obeyed or complied with; enforce
5. _____ is a tax levied by a government on imports or occasionally exports for purposes of protection, support of the balance of payments, or the raising of revenue.
6. _____ is an official or formal list recording names, events, or transactions.
7. _____ subject to customs
8. _____ is the act or principle of levying taxes or the condition of being taxed.
9. _____ is the act or process of making laws.
10. _____ to release from an obligation, liability, tax, etc.; excuse

Task 7. Read and translate the text

At the Customs-House

The moment a traveler crosses the border his luggage is taken to the custom-house by porters. Every country has its own customs regulations, which stipulate what articles are liable to duty and what are duty-free. Sometimes an article which falls under customs restrictions and is liable to duty is allowed in duty-free if the traveler does not exceed a certain fixed quota. These are listed in a duty free quota list. Customs restrictions also include a prohibited articles list. This is a list of items which may not be brought into a country or taken out of it. An official paper (from the proper authorities) giving permission to take items which fall under-special customs restrictions, in or out of a country is known as an import or export licence.

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

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

Task 8. Answer the questions

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

Task 9. Read the text and fill in the gaps with the words from the box

customs joined association included apply eliminate tariffs formed established

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

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

Task 10. Find synonyms for the following words and word combinations.

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

UNIT 2 CUSTOMS CLEARANCE

Task 1. Read and translate key words: clearance, customs clearance of property, documents on customs clearance, take measures on customs clearance, carry out customs clearance, obtain the clearance of goods, duty-free importation,

observe customs regulations, break customs regulations, protectionism, customs treatment, subject to customs examination, customs warrant, customs agreement, customs valuation, restriction, corruption, warehousing, temporary admission, embargo, sanctions, dumping, free imports, free trade, commercial free zone, frontier zone

Task 2. Study the following terms and their definitions

Tax	Payment of money legally demanded by a government authority to meet public expenses
Clearance	the formalities necessary to satisfy the customs officers before they will allow goods to be cleared from customs for dispatch or delivery elsewhere; a customs document given only after examining the records carried by the ship concerning cargo
Dumping	the practice of a producer or supplier, usually a monopolist, who sells a product at a lower price in a foreign country than in the home market. If the higher home price subsidizes the export price, he enjoys an unfair advantage over producers in the foreign country and other exporters. Some countries practice or encourage dumping for the special purpose of getting a supply of certain foreign currencies
Bill of sight	document given to customs by an importer who cannot give a detailed description of the goods until they have been unloaded and inspected. When the missing information is provided by the importer, this, is known as perfecting the sight
Bounded warehouse	a building in which dutiable goods may be stored under the control of customs and excise officers until the duty has been paid.
Export license	a document obtained from the government giving permission to

	export certain goods.
Import duty	a tax on goods coming into a country, for the purpose of raising money, or protecting industry against foreign competition
Import quota	a stated quantity fixed by the government as the total amount of a commodity that may be imported into the country in a certain period.
Insurance	the act, or business of providing financial protection for property, life, health, against specified contingencies, such as death, loss, or damage, and involving payment of regular premiums in return for a policy guaranteeing such protection

Task 3. Read and translate the text

Customs Clearance

Clearance are the formalities necessary to satisfy the customs officers before they will allow goods to be cleared from customs for dispatch or delivery elsewhere. The work is usually done by a clearing agent for imported goods and by a shipping agent for goods being exported. Clearance is also a customs document given to the master of a ship, allowing him either to unload or to leave the port. Clearance is given only after examining the records carried by the ship concerning her cargo, her crew, their state of health and payment of port dues.

Goods which are imported outright for use or consumption within the Customs territory must be declared for home use. They may be declared for home use either directly on importation or after another customs procedure such as warehousing, temporary admission or customs transit. The main obligations to be fulfilled by the declarant to obtain the clearance of goods for home use are the lodgement of a goods declaration with supporting documents (import license, certificates of origin, etc.) and the payment of any import duties and taxes chargeable. Under certain conditions the payment of import duties and taxes may be deferred. Where appropriate, security may be required by Customs to guarantee payment of the import duties and taxes.

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

authorities of the two countries concerned shall, as far as possible, correlate the business hours and the competence of those offices.

Task 4. Answer the following questions

1. What is “clearance”?
2. Who does the work of “clearance”?
3. When are the clearance documents given?
4. What are the obligations to be fulfilled by the declarant to obtain the clearance of goods?
5. What documents should the lodgement of a goods declaration be supported by?
6. Under what conditions may the payment of import duties and taxes be deferred?
7. What may be required by customs authorities to guarantee the payment of import duties and taxes?
8. What measures are taken by customs in connection with clearance?
9. What restrictions and prohibitions may national legislation include in respect of the importation of goods?
10. What requirements are taken into account by the customs authorities to designate the customs offices at which goods may be cleared?

Task 5. Decide if the following statements are true or false

1. Clearance is given only before examining the records carried by the ship concerning her cargo, her crew, their state of health and payment of port dues.
2. Goods which are imported outright for use or consumption within the Customs territory may be declared either directly on importation or after another customs procedure such as warehousing, temporary admission or customs transit.
3. Customs is not responsible for obtaining data required for trade statistics and for the enforcement of other statutory or regulatory provisions relating to the control of imported goods.
4. National legislation does not include prohibitions and restrictions in respect of the importation of certain categories of goods.
5. The competence of certain customs offices may be restricted in terms of the mode of transport used to specified categories of goods.

Task 6. Fill in the gaps with the words from the box

limit	tax	assessment	subject (2)	applied	clear	conditions
protection	requirements	occur	payment			

1. Twenty-four hours a day _____ is provided for the property under customs security control.
2. Goods _____ to quota may be converted in the zone into products which are not _____ to quota.
3. Because there is no time _____ goods can be stored in the zone until market _____ become more favorable for their sale.
4. When goods are manufactured in the zone, duty is _____ only to the finished product.
5. Goods may be displayed, auctioned or sold in the zone without obligation to pay duty or excise _____.
6. Your merchandise may be sampled and tested for the quality before _____ of duties.
7. Goods which are found to have impurities or excessive waste or which are otherwise sub-standard may be repaired or discarded before _____ of duty.
8. If shrinkage, evaporation, seepage or other weight losses _____ during storage, duty is applied only on the most recent weight of your material.
9. When you withdraw goods worth under \$250, you may pay duty to a customs collector at the zone without additional _____.
10. Before we could _____ the goods through customs we had to show the certificate of origin.

Task 7. Match two parts of the sentences.

1. Goods are declared for home use ...
2. Under certain conditions the payment of import duties and taxes...
3. Sometimes security is required ...
4. Customs operations are carried out...
5. Customs are responsible for obtaining the data required ...
6. Other competent authorities also carry out certain controls ...
7. National legislation includes prohibitions and restrictions in respect...
8. The competence of certain customs offices is restricted in terms ...
9. The customs authorities require the certain categories of goods ...
10. Some customs offices are located ...

- a. on common frontiers.
- b. directly on importation.
- c. are deferred.
- d. in a different order.
- e. to guarantee payment of the import duties and taxes.
- f. for trade statistics.
- g. on goods declared for home use.
- h. of the mode of transport.
- i. of the importation of certain categories of goods.
- j. be cleared for home use at customs offices designated for that purpose.

UNIT 3 FOREIGN-TRADE ZONES

Task 1. Read and translate key words: enclosed, supervision, expedite, international commerce, designated area, unlimited, to sample, domestic consumption, merchandise, tax refunds, recoverable, finished product, permanent exhibition, advantage, governmental enforcement, benefit, to distribute.

Task 2. Study the terms and their definitions

Free trade	International trade that is completely free off hindrances to the movement of goods such as tariffs (customs duties) and quotas (limits on quantity)
Free port	Port where there are no customs duties to be paid
Free on board	Price including all the seller's costs until the goods are on the ship for transportation
Dutiable cargo	Cargo which attracts some form of duty, that is, Customs and Excise, or VAT
Port of entry	Point at which individuals and imported goods enter a country and clear its national customs
Value	Amount of money which something is worth

Task 3. Read and translate the text

A Foreign-Trade Zone

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

Merchandise entering a zone may be: stored; tested; cleaned; sampled; relabeled; repackaged; displayed; repaired; manipulated; mixed; processed; assembled; manufactured; destroyed; re-exported;

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

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

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

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

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

Foreign Trade Zones (FTZs) are areas in the country that are treated as foreign territory. Foreign goods can be imported into these areas without payment of duties imposed by the national government. These goods can then be sold and

shipped from the FTZ to other countries duty-free. When these goods are shipped into the country to which FTZ belongs, the duty is imposed.

The advantage of FTZ is that it provides jobs for native workers and markets for goods produced in the country.

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

Task 4. Answer the following questions

1. What are Free (Foreign) Trade Zones?
2. Do the businessmen pay any duty when they ship goods into a FTZs?
3. What are the terms on which these goods can then be shipped from a FTZ and sold to other countries?
4. When is the duty on goods shipped from the FTZ imposed?

Task 5. Match terms with their definitions

1. consumption	a. the quality of practical use; usefulness; serviceability; the ability of a commodity to satisfy human wants
2. distribution	b. the activity embracing all forms of the purchase and sale of goods and services
3. destroy	c. commercial goods; commodities
4. supervise	d. produced in, or involving one's own country or a specific country
5. storage	e. expenditure on goods and services for final personal use
6. levy	f. arrangement or location
7. utility	g. the act of storing or the state of being stored 2) space or area reserved for storing
8. manufacture	h. to impose and collect (a tax, tariff, fine, etc.)
9. commerce	i. direct or oversee the performance or operation of
10. domestic	j. to process or make (a product) from a raw material, a large-scale operation using machinery

11. merchandise	k. to ruin; spoil; render useless
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Task 6. Fill in the gaps using the words from the box

Restriction	trade	import
Examination	customs duties	department
Re-export	government	customs duty
To balance	exported	licenses

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

Task 7. Match two parts of the sentences

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

4. Goods of domestic origin may be allowed into free zones for...	d. seaports, river ports, airports and places with similar geographical advantages
5. Industrial free zones are expected...	e. being outside the customs territory
6. Free zones are established by...	f. a national or international transit procedure
7. Free zones are established at...	g. being imported for these purposes
8. Goods can be permitted to move under ...	h. to provide investable resources, technology and employment to the host country
9. Free zones may be termed...	i. several commercial activities are permitted
10. Free zones may cover the entire port area where...	j. free ports, free warehouses or industrial processing zones.

UNIT4 TAXATION

Task 1. Read and translate key words: taxation, national defence, to levy the tax, to expand, revenue, taxpayer, voter, property tax, transaction, direct tax, income tax, capital gains, excise tax.

Task 2. Read and translate the text.

Taxation

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

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

Over the years, people have frequently protested against tax increases. In these situations, taxpayers have favoured keeping services at current levels or reducing

them. Voters have defeated many proposals for tax increases by provincial and local governments.

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

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

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

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

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

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

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

Task 3. Answer the following questions

1. What is taxation?
2. How does the government use taxes?
3. What are direct taxes levied on?
4. What are the most important kinds of taxes?
5. Why are property taxes called direct taxes?
6. What are income taxes levied on?
7. What are main types of income taxes?
8. What is capital gains tax?
9. In what cases losses are subtracted from overall profits?
10. What are the main types of taxes on transactions?
11. What do excise taxes include?

Task 4. Decide if the following statements are true or false

1. Property taxes are levied on sales of goods T/F
2. Capital gains tax is levied on profits received from the sale or exchange of real property T/F
3. General sales taxes is applied to the increase in value of a product at the first stage in its manufacture and distribution T/F
4. Property taxes ranks as the chief source of income for many local governments T/F
5. Income taxes are not considered as direct taxes T/F
6. Excise taxes are levied on the sales of specific products and privileges T/F
7. Income taxes are levied on imported goods T/F
8. Property taxes are levied on the value of houses or business equipment T/F
9. There are three types of income taxes T/F
10. Companies cannot shift the cost of the tax to their customers by raising the price T/F
11. Excise tax is one of the types of taxes on transactions T/F.

Task 5. Find Russian equivalents for the following kinds of taxes:

1. tax on a corporation	a. налог на оптовую торговлю
2. tax on capital	b. налог на доход от ценных бумаг
3. tax on income	с. налог на земельную собственность
4. tax on distributions	d. налог на корпорацию
5. tax on income from securities	e. подоходный налог
6. tax on land	f. налог на капитал
7. tax on tobacco	g. налог на доход
8. tax on profits	h. промышленный налог
9. tax on trade	i. налог на табак

UNIT 5 TARIFF

Task 1. Read and translate key words: tariff, competition, protection, domestic, adjustment, remission, value added tax, to impede, preferential, tariff reduction, to encourage, protective tariff, revenue tariff, specific tariff, ad valorem tariff.

Task 2. Study the terms and their definitions

tariff	a tax levied by a government on imports or occasionally exports for purposes of protection, support of the balance of payments, or the raising of revenue
protective tariff	a tariff levied on imports to protect the domestic economy rather than to raise revenue
revenue tariff	a tariff for the purpose of producing public revenue
ad valorem	in proportion to the estimated value of the goods taxed

Task 3. Read and translate the text

Tariff

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

Border tax adjustments is the remission of indirect taxes on exported goods, including sales taxes and value added taxes, designed to ensure that national tax systems do not impede exports, and the imposition of domestic taxes on imported goods, to ensure that they do not receive preferential treatment, as compared with domestically produced goods. Frontier adjustments on exports are permitted for indirect taxes under Articles of GATT, but not for direct taxes (such as income taxes assessed on producing firms).

Tariff is a tax placed on the goods that one nation imports from another. Tariff is a duty or tax levied upon goods transported from one customs area to another either

for protective or revenue purposes. Tariffs raise the price of imported goods, thus making them generally less competitive within the market of the importing country unless the importing country does not produce the items so tariffed.

Many nations use tariffs to protect their industries from foreign competition. Tariffs provide protection by acting to raise the price of imported goods. Thus, tariffs encourage domestic firms to increase their production, and consumers are forced to pay higher prices for the protected goods. Tariffs on export are sometimes used in some countries to raise revenue. A nation may use tariffs to influence, or protest against political or economic policies of other countries.

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

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

Task 4. Answer the following questions

1. What is a tariff?
2. Why do the countries use the tariffs?
3. What do the tariffs provide?
4. What is the aim of high taxes?
5. What is border tax adjustments?
6. What prices do the tariffs raise?
7. How do the tariffs protect the industries?
8. In what way do the countries set their tariff rates?
9. What are preferential tariffs?
10. What tariff policies does the common market have?

Task 5. Decide if the following statements are true or false

1. Countries can use tariffs to protect their own industries from foreign competition.
2. Tariffs decrease prices of imported goods.
3. The aim of high tariffs is less to raise revenue for the government than to protect domestic industries from foreign competition.
4. Most goods exported from the USA are subjected to indirect taxes.
5. Tariffs make imported goods more competitive within the market of the importing country.

6. Tariffs provide protection by acting to raise the price of imported goods.
7. Consumers are forced to pay lower prices for the protected goods.
8. A nation may use tariffs to protest against political policies of other countries.
9. Preferential tariffs are higher than MFN tariffs.
10. A common market and a custom union have their own tariff policies.
11. Nations that form a free trade area have no tariffs among themselves, but each member may set its own tariffs on goods produced by nonmembers.

Task 6. Fill in the blanks with the following words and word combinations.

Revenue tariffs	sources	purpose	protective tariffs
Ad valorem tariffs		specific tariffs	

MAIN KINDS OF TARIFFS

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

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

UNIT 6 DUMPING AND ANTIDUMPING

Task 1. Read and translate the following words: dumping, marginal cost, merchandise, determination, antidumping duties, antidumping measures.

Task 2. Read and translate the text

Dumping and Antidumping

Dumping is the selling of goods abroad at prices below their marginal cost,

which implies that the seller is making a loss. It has often been argued that developing countries wishing to establish an industry should use tariffs and quotas to ensure a monopoly for producers at home, while selling goods cheaply over seas. However, this practice inevitably leads to claims of dumping by other countries. The General Agreement on Tariffs and Trade allows countries to prevent dumping by imposing tariffs on goods that are being dumped, although it is always difficult to establish conclusively that a particular price level constitutes dumping. Dumping is prohibited in the EU.

Action taken by a government or governments to counteract the "dumping" of goods on their territory by another country is called antidumping. Dumping is the selling of goods in a foreign market, either at a price that is below cost or at a lower price than in the manufacturer's home market. Antidumping measures can take the form of either import duties, whose purpose is to raise the price of the goods being dumped, or an agreement between the importing country and the manufacturing country to restrict the amount of goods imported at the low price. Dumping is less easy to identify in practice than in theory. Exported goods may genuinely be cheaper at their point-of-sale than in their home market because of efficient distribution and retailing systems in the importing country. In any case, selling goods at below cost is a valid marketing strategy for the launch of a new product, or for the purpose of acting as a "come-on" for other goods and services (a LOSS leader).

Task 3. Answer the following questions

1. What is dumping?
2. What does General Agreement on Tariffs and Trade allow countries to prevent dumping?
3. What is antidumping?
4. What is the purpose of antidumping measures?
5. Why are exported goods may be cheaper at their point-of-sale than in their home market?

Task 4. Decide if the following statements are true or false

1. Dumping is the selling of goods abroad at prices above their marginal cost.
2. The General Agreement on Tariffs and Trade allows countries to prevent dumping by imposing tariffs on goods that are being dumped.
3. Dumping is allowed in the EU.
4. The purpose of export duties is to reduce the price of the goods being dumped.
5. Exported goods may be cheaper at their point-of-sale than in their home market.

Task 5. Fill in the gaps using the following words

prohibit	sanctions	military	sanitary	drugs
prevent	dumping			

EMBARGOES AND SANCTIONS

Governments can _____ the import or export of certain products for military, sanitary, moral or political reasons. A _____ embargo prevents weapons going to a certain country. The United States prohibit the import of certain birds and animals for _____ reasons. Moral reasons are the grounds for embargoing cocaine, heroin and other _____. Sometimes governments _____ the export for political reasons. For example, the United Nations set embargo on sales to, and purchases from, Rhodesia before it became Zimbabwe.

_____ are a form of reaction to illegal actions of another party. There are sanctions against dumping, for example. _____ means shipping large amounts of a product to another country at prices below the cost of production or below the selling price.

Task 6. Match two parts of the sentences

1. An export quota specifies	a. in which the exports of a product from the first country are being injured or threatened with injury as a result of exports of the same product from the second country into a third country at less than fair value
2. Third-country dumping is a situation	b. exporting an end-product containing an input that has been purchased at less than normal value
3. Downstream dumping, also known as “input dumping”, is the practice of	c. an anti-dumping investigation of the end-product may be initiated
4. If monitoring reveals that imports of the end-product increase as a result of the diversion of the input product into the end-product.	d. how much of a product can a manufacture ship out

UNIT 7 IMPORT AND EXPORT DOCUMENTATION

Task 1. Read and translate key words: importer, exporter, export(import) license, export (import) quota, customs declaration, commercial documents, waybill, certificate of quality and quantity examination, dangerous cargo declaration, declaration of origin, combined transport document, notification of readiness for shipment, carnet, bill of lading, container manifest, cargo manifest, invoice, shipping specification, insurance policy, airfreight, cargo capacity, carrier, shipment, shipped weight, unloading of goods, trucking, transport vehicles.

Task 2. Study the terms and their definitions

Air waybill	In air transport, a document that is both a receipt for goods and a record of an existence of a contract of carriage.
Bill of lading	A shipping document given by the transporters acknowledging receipt of goods and promising to deliver them.
Customs	A group of government officials responsible for collecting customs and for controlling the import and export of forbidden goods.
Certificate of origin	A formal declaration stating the name of the country in which certain goods have been manufactured.
Account	Record of financial transactions over a period of time, such as money paid, received, borrowed and owned.
Value Added Tax	Tax imposed as a percentage of the invoice value of goods and services.
Letter of credit	A letter from one party to another by which a customer named in the letter is given the right to obtain the money, credit or goods for which the writer of the letter takes the responsibility.
Free on rail	Price including all the seller's costs until the goods are delivered to the railway for shipment.
World Trade Organization	International organization set up with the aim of reducing restrictions in the trade between countries
Receiving date	Date from which cargo is accepted for shipment for specified selling.
Forwarders certificate of shipment	A document issued to the ship's cargo loaded from lighterage and later exchanged for bill of lading.
Proforma Invoice	A document which includes details of the date, name of consignee, quantity and description of the goods, packing carriage and freight, terms of sale, terms of payment, etc.

Task 3. Read and translate the text

1. **Consular invoice** is an export invoice which has been legally attested the Consul of the country to which the goods are being sent. Such invoices are accepted by the Customs in the buyer's country as a true basis for charging import duty.

2. **Customs invoice** is one prepared by an exporter specially for customs purposes on an official form and giving more information than in an ordinary invoice, such as the value of the goods in the exporting and the importing country. The invoice usually has to be signed and witnessed.

3. **Export invoice** is part of a set of export and shipping documents and which gives extra details such as shipping marks, freight insurance, dock charges, etc. special to export trading. It is a document of title.

4. **Certificate of insurance** is a short document issued by an insurance company to an insured party, declaring that an insurance contract exists, that it covers the insured against certain stated risk(s) and mentions the essential conditions of the policy. A marine certificate of insurance is relating to goods shipped by sea and forms part of the shipping documents. In some countries a motor vehicle certificate of insurance must be carried by the driver of any vehicle while using the roads, as proof that the vehicle is insured.

5. **Bill of lading** is a shipping document given by a ship-owner or his agent or the master of a ship to the shipper acknowledging receipt of goods, recording their condition, and promising to deliver them in the same condition to the person named as consignee or according to his order. The b/l also states the conditions under which the goods are carried, the amount of the freight and other details. The consignee uses the b/l to prove his title, i.e. his right to take possession of the goods. The shipper or consignor may use the b/l as security when discounting a bill of exchange. The b/l thus serves three important purposes, being a receipt for goods carried, a contract to carry, and a documentary proof of title.

6. **Way-bill** is inland road, rail and air transport, a document that is both a receipt for goods and a record of the existence of a contract of carriage. The carrier makes three copies, keeps one, gives one to the consignor, and gives the third to the consignee when the goods are delivered. It is not a bill of lading and not negotiable.

Task 4. Answer the questions

1. What invoices are accepted by the Customs in the buyer's country as a true basis for charging import duty?

2. What document is issued by an insurance company to an insured party?

3. What document is both a receipt for goods and a record of the existence of a contract of carriage?

4. What document is part of a set of export and shipping documents?

5. What does the bill of lading state?

6. Why does the consignee use the bill of lading?

Task 5. Match the terms with their definitions

1. Shipping invoice	a. a receipt for goods shipped on board a ship signed by the person (or his agent) who contracts to carry them, and stating the terms on which the goods are carried.
2. Quality certificate	b. a document confirming the nature, quantity, value, etc. of goods shipped and their place of manufacture, and includes the declaration stating the country of origin of the goods.
3. Bill of lading	c. document giving details of merchandise shipped
4. Certificate of origin	d. document that accompanies goods conveyed by the airline throughout the transit.
5. Air Waybill	e. document which confirms that the description of the cargo is found on the bill of lading or certificate of insurance or export invoice and so on.

Task 6. Fill in the gaps using such words: waybill, carnet, shipment, invoice, to unload cargo, freight, carrier.

1. _____ a document attached to goods in transit specifying their nature, point of origin, and destination as well as the route to be taken and the rate to be charged
2. _____ goods carried by a ship, aircraft, or other vehicle; freight
3. _____ a customs license authorizing the temporary importation of a motor vehicle
4. _____ a document issued by a seller to a buyer listing the goods or services supplied and stating the sum of money due
5. _____ commercial transport that is slower and cheaper than express; the price charged for such transport
6. _____ a person, thing, or organization employed to carry goods, passengers, etc
7. goods shipped together as part of the same lot
8. _____ to remove a load or cargo from (a ship, lorry, etc.)

UNIT 8 INVOICE

Task 1. Read and translate key words: invoice price, total invoice value, commercial invoice, invoice discounting, pay an invoice, make out an invoice, VAT

invoice, invoice clerk, send an invoice, invoicing, invoicing department, invoicing in triplicate.

Task 2. Study the terms and their definitions

Certified invoice	is an export invoice bearing, usually on the back, a printed and signed certificate of origin concerning the goods.
Commercial invoice	is the usual kind of export invoice sent by the seller to the buyer, either direct or through a bank, recording a sale of goods; it also tells the buyer that the amount of the invoice has been debited in the buyer's account in the seller's ledger.
Consignment invoice	is an export invoice which relates to goods sent to an agent abroad to be sold on commission and at the risk of the exporter, i.e. for goods sent on consignment.
Consular invoice	is an export invoice which has been legally attested (formally signed by) the Consul of the country to which the goods are being sent. Such invoices are accepted by the Customs in the buyer's country as a true basis for charging import duty.
Customs invoice	is one prepared by an exporter specially for customs purposes on an official form and giving more information than in an ordinary invoice, such as the value of the goods in the exporting and importing country. The invoice usually has to be signed and witnessed.
Final invoice	is one which follows or replaces a provisional invoice sent earlier.
Franco invoice	is a special export invoice planned to help the customer who does not understand English. The price of the goods includes all costs of delivery to the buyer's premises. Often, especially for sales to countries in continental Europe, franco invoices are expressed in the language of the buyer, prices are given in his local currency and measurements are in metric units.

Task 3. Read and translate the text

Invoice

Invoice is a bill relating to the sale of goods and services. A separate document, sent by the seller to the buyer, for each sale, giving details of the goods sold. An invoice may be a record of a credit sale, or a demand of payment, or a paper giving an information. Every invoice must give certain basic information: the names and addresses of the seller and the buyer; the dates and the number of the invoice and the order; the description of each kind of goods bought, the quantity, price per unit and total price of each kind; the total price of the goods, the discount allowed; the total amount of invoice. Depending of its purpose, an invoice may also give: the number of packages; their nature (bales, cases, cartons, etc.) and their marks; responsibility for insurance of the goods while being carried, etc. Export invoices usually need special treatment.

An invoice gives details of the goods which are the basis of the transaction between the exporter and importer. It is usually completed on the exporter's own headed invoice form, and several copies are normally required for use by Customs and Excise authorities overseas.

The invoice must carry a description of the goods, stating prices and terms exactly as specified in the credit, as well as shipping marks. The following details are usually required and the inclusion of other information may be necessary.

1. Exporter's name and address;
2. Importer's name and address;
3. Place and date of issue;
4. Description of the goods;
5. Cost of freight and insurance;
6. Shipment terms;
7. Total amount payable;
8. Number and time of packages;
9. The contents of individual packages;
10. The export and/or import license numbers;
11. Marks and numbers on packages;
12. Signature of the exporter.

Task 4. Answer the following questions

1. What is an invoice?
2. What information does it provide?
3. What do export invoices need?
4. Which type of invoice relates to goods sent abroad?
5. Which type of invoice is legally attested by the Consul of the country to which the goods are being sent?
6. Which type of invoice helps the customer who does not understand English?
7. What details are included in invoice?

Task 5. Fill in the gaps with the word from the box

address	delivery	appropriate	transaction	required	level
legalized	contains	circumstances	enter		

An "Export Invoice" usually bears the exporter's own headed invoice form stationery and contractual_____. The export invoice is issued by the seller (exporter). The export invoice forms the basis of the_____ between the seller and buyer. It can also be used as a basis for combined invoices termed "Certificates of Value and Origin" (CVO). The invoice can be certified by the _____ authority to confirm the authenticity of the value and origin of the goods. In such_____ it would be termed a certificate of value and origin. Some countries merely accept the exporter's signature as the_____ certification, but others require the export invoice to be_____ by the buying nation's Consulate in the exporter's or seller's country before the goods can_____ the importer's or buyer's country. It is used worldwide by countries exercising some degree of regulation or control over their_____ of imports, especially in particular commodity areas. Banks will provide on request, for specific countries, details of the data discrepancy areas and terms under which the document is used. The document_____ details of invoice number, the date, seller's or buyer's references, consignee country of origin and destination; terms of_____ and payment; vessel or flight details; port or airport of loading; port or airport of discharge; place of delivery; and fullest details of the merchandise, including unit price.

UNIT 9 AIR WAYBILL

Task 1. Read and translate key words: to convey, consignment, transferable, negotiable, receipt, dispatch, inventory control, revenue collection, to be ratified, freight, merchandise, technical description, consolidation.

Task 2. Study the terms and their definitions.

convey	to take, carry, or transport from one place to another
consignment	the act of consigning; commitment
receipt	a written acknowledgment by a receiver of money, goods, etc., that payment or delivery has been made
dispatch	to send off promptly, as to a destination or to perform a task
inventory	a detailed list of articles, goods, property, etc
ratify	to give formal approval or consent
merchandise	commercial goods; commodities

consolidation	the act of consolidating or state of being consolidated
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Task 3. Read and translate the text

An Air Waybill is the document that accompanies goods conveyed by the airline throughout the transit. It is an air consignment note. It is not a document of title or transferable or negotiable instrument. Overall it is a receipt for the goods for dispatch and is prima facie evidence of the conditions of carriage.

A single air waybill covers carriage over any distance by as many airlines as may be required to complete the transportation. When goods carried by one airline for part of the journey are transferred to another airline, the original air waybill is sent forward with the consignment from the point of original departure to the final destination under a through rate. The main functions of the air waybill are a contract of carriage and a receipt for goods providing a unique reference for handling inventory control and documentation. Air waybill provides description of goods and full rating information, including special handling requirements, routing details including interchange airports where the cargo is transferred from one airline to another airline flight. Post-flight information includes a document source for revenue*, collection, interlining accounting and cargo statistics. At destination airports the air waybill serves as a basic document for verification to consignee^ customs clearance and delivery to consignee. Additionally, it is a source document for clearance and delivery-charges accounting. The conditions of carriage are found on the reverse side of the air waybill document.

The IATA air waybill is ratified by almost every country throughout the world except certain countries. This permits interchange-ability of the document throughout the transit thereby permitting through cargo transits under one document. A central clearing financial house is situated in Brussels where inter-airline accounts are settled monthly.

Under a documentary letter of credit certain specific information or instructions to be shown on the air waybill may be requested. This usually includes: names and addresses of the exporter, importer and first carrier or airline; the names of the airports of departure and destination together with details of any special route; the date of the flight; the declared value of the merchandise for customs purposes; the number of packages with marks, weights, quantity and dimensions; the freight charge per unit of weight or volume; the technical description of the goods and not the commercial description; whether the freight charge has been prepaid or will be paid at the destination; the signature of the exporter (or his agent); the place and date of issue; and finally the signature of the issuing carrier (or his agent).

Task 4. Answer the following questions

1. What is an air waybill?
2. What are the main functions of the air waybill?

3. What information is included in the air waybill?
4. What are the instructions for completing the form of the air waybill?

Task 5. Decide if the following statements are true or false

1. An air waybill accompanies goods conveyed by the airline throughout the transit.
2. Air waybill provides description of goods and partial rating information
3. The IATA air waybill is ratified only by several countries.
4. The technical description of the goods is included into certain specific instruction.
5. The carrier can not require the consignor to make out separate air waybills.

UNIT 10 CERTIFICATE OF ORIGIN

Task 1. Read and translate key words: to confirm, to assess, trade agreement, requirement, evidence, to submit, supporting documentation.

Task 2. Read and translate the text.

Certificate of Origin

Certificate of Origin is a document confirming the nature, quantity, value etc. of goods shipped and their place of manufacture. It includes a declaration stating the country of origin of the goods. It is required by the customs authority of certain countries for the purposes of assessing import duty. Chamber of Commerce issued document or exporters' commercial invoice certified by the Chamber of Commerce or Trade Association.

When goods are presented to the customs for clearance purposes at the time of importation, the certificate of origin accompanies the goods and empowers the authorities to permit preferential import duties where appropriate. Such an arrangement usually reflects a bilateral trade agreement between two nations. In order that goods from the country may enjoy the lower schedule of duties, the customs authorities of the importing country must be satisfied as to the value of the goods.

A certificate of origin has been adopted for use in the European Community and many other countries worldwide exercising control over the level and origins of their imports. It is a long established document and is required as one of the support documents at the time of importation. No particular format exists internationally but it enables the buyer not only to process the importation of the goods, but also permits a lower level of import duty to be applied. For example, there are two types of certificate of origin in the UK: the one issued by the Arab-British Chamber of Commerce, and the one used by the European Community.

Task 3. Answer the following questions

1. What is a certificate of origin?

2. Why was a certificate of origin adopted?
3. When is a certificate of origin used?
4. Where is a certificate of origin used?
5. What is a certificate of origin as a document?

Task 4. Fill in the gaps using the words from the box

Completed required involves issue submit requirement certifies
appropriate

The European Community (EC) certificate of origin is a three-part document embracing the original (orange), copy (buff) and application copy (pink). It is _____ by the exporter or his agent. Chambers of Commerce _____ the certificate of origin by "certifying it", i.e. signing it and appending its stamp. For example, the Arab-British Chamber of Commerce certificate of origin is a documentary _____ of the Arab League States. It is a three-part document comprising original (green), application copy (blue) and central copy (green). The Arab-British Chamber of Commerce _____ it by adding its signature and stamp. The applicant or exporter must _____ documentary evidence of the goods to the Chamber usually in the form of a commercial invoice. The certificate and application must not contain erasures or superimposed corrections. Any alteration must be authenticated by the person making it and endorsed by the competent authorities. The application procedure _____ the following: the exporter submits the certificate of origin to an authorized agent or directly to Chamber of Commerce. Documentary proof of origin must also be submitted, usually the manufacturer's invoices with _____ origin declarations. Where legislation is _____, certificate of origin plus additional documentation is submitted to the Embassy of the importing country which adds its own stamp and returns it to the applicant. An alternative to the two foregoing certificates of origin is the process of the commercial invoice being certified and legalized to fulfill any requirements of the importing country and consignee. It is treated in the same form as certificate of origin.

UNIT 11 BILL OF LADING

Task 1. Read and translate key words: bill of lading, bill of sale, air bill of lading, claused bill of lading, clean bill of lading domestic bill of lading, on board bill of lading, original bill of lading, part bill of lading, straight bill of lading, received for shipment bill of lading, through bill of lading, transportation document, ownership, purchaser, acceptances-lodgement, surrender, elimination, endorsement, discharge, cargo packaging, outward shipment.

Task 2. Study the terms and their definitions

bill of lading	(in foreign trade) a document containing full particulars of goods shipped or for shipment
bill of sale	a deed transferring personal property, either outright or as security for a loan or debt
ownership	1) the state or fact of being an owner 2) legal right of possession; proprietorship
acceptance	1) the act of accepting or the state of being accepted or acceptable 2) favourable reception; approval
surrender	to relinquish to the control or possession of another under duress or on demand
elimination	the act of eliminating or the state of being eliminated
endorsement	1) the act or an instance of endorsing 2) something that endorses, such as a signature or qualifying comment

Task 3. Read and translate the text

Bill of Lading

Bill of lading is the document given by a shipping or trucking company to the person whose goods it is transporting. The bill of lading acknowledges the amount of freight received, the condition it is in, and the terms under which it is being transported. The role of the bill of lading is paramount both as a transportation document and when arranging payment through the world banking system for the delivery of goods.

If the shipping company receives the freight in good condition, it gives a clean bill (as in "a clean bill of health"). If, however, it inserts a clause saying that the freight was not received as it should be, then the bill is known as a "dirty" bill of lading.

For the person whose goods are being shipped, the bill of lading is documentary proof of ownership. As such it can be used as security, for example, to discount a bill of exchange received from the purchaser of the goods.

There are many different types of bills, most of them relating to the form of transport of the goods – for example, inland waterways bill, railway bill, liner bill, and so on.

Two main types of bills of lading exist which are the long form bill of lading with its attendant clauses found on the reverse of the document, and the common short form bill of lading. Under the latter, instead of the mass of small print or clauses on the reverse side, there is an approved "short form" clause on the face which incorporates the carrier's standard condition with full legal effect. The common short form bill of lading has the following features:

- It is fully negotiable and the normal bill of lading lodgement and presentation procedures remain unchanged compared with the long form bill of lading;

- It may be used by shippers and freight forwarders and presented for signature to the carrier or the carrier's authorized agents, after a perusal and acceptance of the carrier's standard conditions to which the incorporation clause in the short form bill of lading refers;

- It is a "received for carriage shipment" bill with provision for endorsement evidencing goods shipped on board when so required;

- It is suitable for conventional and through liner services irrespective of whether the vessel is chartered or owned by the contracting carrier. It is not available for goods carried by combined transport operation;

- It is described as a short form document because of the use of an abridged standard clause on the face of the document which incorporates the conditions of carriage of the contracting carrier. The change eliminates the mass of small print on the reverse side of the bills of lading without affecting the status of the documents or rights and obligations of any interested party;

- It is a document fully aligned to the SITPRO Master Document with the opportunity to complete the bill of lading from such a document without any additional typing;

- It economizes on stationery cost through (1) a reduced need to hold a variety of stocks of long form bills of lading with individual carrier's name and conditions plus (2) the elimination of the risk of using obsolescent forms together with attendant complications.

Task 4. Answer the following questions

1. What is "Bill of Lading?"
2. When is it used?
3. What are the types of bill of lading?
4. What is a "clean" bill of lading?
5. What is a "dirty" bill of lading?

Task 5. Match terms with their definitions

1. Combined transport bill of lading	a. is a document which has no superimposed clauses expressly declaring a defective condition of the cargo packaging or missing goods. A document acceptable to banks for financial settlement purposes
2. Transshipment bill of lading	b. is a document acknowledging cargo has been shipped between two specified ports (loading and discharge) plus inland portion of the transit
3. Liner bill of lading	c. is a negotiable document which embodies the rules and is found in the liner cargo trades
4. Original bill of lading	d. is the top copy of the bill of lading document containing the ship-owner's signature and stamp and is the copy required by banks for financial settlement purposes
5. Bill of lading	e. permits cargo to be transshipped from the vessel to another route to reach the final destination
6. Clean bill of lading	f. is a document issued by a combined transport bill of lading operator for the carriage of goods by at least two modes of transport

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з навчальної дисципліни

**«ІНОЗЕМНА МОВА
(ЗА ПРОФЕСІЙНИМ СПРЯМУВАННЯМ)»
(АНГЛІЙСЬКА МОВА)**

*(для студентів 1 курсу заочної форми навчання
зі спеціальності 073 – Менеджмент)*

(Англ. мовою)

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