

Customs Glossary

Common customs, import, export, and trade compliance terms for quick reference.

Term	Meaning
AAD Reference Code (ARC)	A reference number assigned to an excise movement under an electronic accompanying document.
Accompanying Administrative Document (AAD)	A document that accompanies certain excise goods moving under duty suspension or excise controls.
Ad-Valorem Duties and Taxes	Duties or taxes calculated as a percentage of the declared or customs value of goods.
Administrative Settlement of a Customs Offense	Resolution of a customs violation through an administrative process, often involving payment of penalties or duties.
Advanced Rulings	Written decisions issued by customs authorities before importation on matters such as classification, origin, or valuation.
Advance Tariff Ruling	A binding decision from customs on the tariff classification of specific goods before they are imported.
Airway Bill (AWB)	A transport document issued by an air carrier or freight forwarder that serves as a receipt and contract of carriage.
Aircraft Unit Load Device (AULD)	A pallet or container used to load baggage, mail, or cargo onto aircraft.
Anti-Dumping Duty (ADD)	Additional duty imposed on imported goods sold at unfairly low prices that injure a domestic industry.
Anticipated Transit Record (ATR)	A transit record prepared in advance to support movement of goods under customs control.
Admission Temporaire/Temporary Admission (ATA) Carnet	An international customs document allowing temporary import of eligible goods without paying duties and taxes, subject to re-export.
Admission Temporaire/Temporary Admission (ATR) Movement Certificate	A movement certificate used in certain preferential trade arrangements to support origin or movement claims.
Automated Broker Interface (ABI)	The U.S. electronic interface used by brokers and filers to transmit entry and release data to CBP.
Automated Entry Processing (AEP)	An electronic customs processing system used for submitting import declarations and related information.
Automated Export System (AES)	The U.S. electronic system used to file Electronic Export Information for export shipments when required.
Automated System for Customs Data (ASYCUDA)	A UNCTAD customs management system used by many countries to process declarations, duties, and trade data.
Backhaul	A return movement of a vehicle, vessel, or aircraft after completing its primary delivery, often used to improve equipment utilization.
Bank Guarantee	A bank-issued commitment to pay customs or another party if the principal fails to meet an obligation.
Bill of Exchange	A written order requiring one party to pay a specified sum to another party on demand or at a future date.
Bill of Lading	A transport document that may act as a receipt for goods, evidence of the carriage contract, and in some cases a document of title.
Bill of Sale	A document confirming transfer of ownership of goods from seller to buyer.
Binding Origin Information (BOI)	An official decision that confirms the origin of goods for customs purposes.
Binding Tariff Information (BTI)	An official tariff classification decision that is binding on customs authorities for a defined period.
Bond	A financial guarantee filed with customs to secure payment of duties, taxes, penalties, or compliance obligations.
Bonded Goods	Goods held or transported under customs control with duties and taxes suspended until proper clearance or disposition.
Bonded warehouse	A customs-approved facility where imported goods may be stored without immediate payment of duties and taxes.
Border Control Post (BCP)	An approved location where certain goods are inspected or checked before entering a market.
Border Force	A border enforcement agency responsible for customs, immigration, and security controls in some jurisdictions.
Border Inspection Post	A designated inspection facility for certain regulated imports, often animals, plants, food, or related products.

Term	Meaning
Border Target Operating Model (BTOM)	The United Kingdom border model setting requirements for import controls, checks, and documentation.
Broker	An intermediary that arranges customs clearance or transportation services on behalf of an importer, exporter, or shipper.
Brokerage Fee	A service charge for arranging customs clearance, documentation, or related brokerage work.
Bulk Cargo	Unpackaged cargo shipped loose in large quantities, such as grain, coal, ore, or liquids.
Bulk Carriers	Vessels designed to transport unpackaged bulk commodities.
Bulk Import Reduced Data Set (BIRDS)	A reduced data set arrangement used for certain bulk import movements where eligible.
Bunker Adjustment Factor (BAF)	A surcharge used by carriers to recover changes in vessel fuel costs.
Buying Agents - Value	A customs valuation concept involving commissions paid to a buying agent, which may be treated differently from selling commissions.
C88	A UK customs declaration form, also known as the Single Administrative Document in certain contexts.
Cabotage	Domestic transportation of goods or passengers by a foreign carrier within another country.
Cage	A secure area, container, or holding space used to store or control goods, often in a bonded or regulated facility.
Canada Border Service Agency (CBSA)	The Canadian government agency responsible for border services, customs, and import/export enforcement.
Canada-United States-Mexico Agreement (CUSMA)	The Canadian name for the trade agreement between Canada, the United States, and Mexico.
Canadian Export Reporting System (CERS)	Canada's electronic system for submitting export declarations.
Carbon Border Adjustment Mechanism (CBAM)	An EU mechanism that applies carbon-related reporting and financial obligations to certain imported goods.
Carriage and Insurance Paid (CIP)	An Incoterms rule where the seller pays carriage and insurance to a named place, with risk transferring earlier to the buyer.
Carriage Paid To (CPT)	An Incoterms rule where the seller pays carriage to a named destination, with risk transferring when goods are handed to the carrier.
Cash Against Documents (CAD)	A payment arrangement where the buyer pays before receiving shipping documents needed to take possession of goods.
Cash on delivery (COD)	A payment arrangement requiring payment when goods are delivered.
CBSA Assessment and Revenue Management (CARM)	Canada's system for accounting, payment, and management of duties and taxes on commercial imports.
Certificate of Origin (CoO)	A document certifying the country or region where goods originate for customs or trade agreement purposes.
Clearance into Home Use	Customs release of imported goods for free circulation or domestic use after all requirements are met.
Client Code	A customs or government-issued identifier used to identify an importer, exporter, or trader in filings.
CN22	A customs declaration label used for certain lower-value international postal shipments.
CN23	A customs declaration form used for certain international postal parcels, typically with more detail than CN22.
Collect Freight	Freight charges payable by the consignee or receiving party at destination.
Combined Nomenclature (CN)	The EU goods classification system based on the Harmonized System, used for customs duty and trade statistics.
Commodity Code	A numerical tariff code used to classify goods for customs duty, taxes, restrictions, and trade reporting.
Common Carrier	A carrier offering transportation services to the public under published terms or legal obligations.
Common Customs Tariff (CCT)	The tariff applied by EU member states to goods imported from outside the customs union.
Common Transit	A customs transit procedure allowing goods to move across participating countries under duty suspension.
Common Transit Convention	An agreement allowing goods to move under a common transit procedure among participating countries.
Community Customs Code (CCC)	The former EU customs legal framework that preceded the Union Customs Code.

Term	Meaning
Community System Provider (CSP)	A private or port community system that connects traders and intermediaries to customs or port systems.
Compensating Products	Products resulting from processing operations under inward or outward processing procedures.
Comprehensive Customs Guarantee (CCG)	A guarantee covering multiple customs debts or procedures, often used for transit, warehousing, or deferment.
Comptroller General of Customs	A senior customs official or authority responsible for customs administration in certain jurisdictions.
Consignee	The party to whom goods are shipped or delivered.
Consignment Note	A transport document containing shipment details and serving as evidence of the carriage contract.
Consignor	The party that sends or ships goods.
Consolidation	Combining multiple smaller shipments into one larger shipment for transport.
Consolidator	A party that groups multiple shipments together for more efficient movement.
Control Copy T5	A control document formerly used in the EU to verify goods had been put to a prescribed use or destination.
Controlled Goods	Goods subject to government restrictions, licenses, permits, or special controls.
Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES)	An international agreement controlling trade in protected animals, plants, and related products.
Convention on the Contract for the International Carriage of Goods by Road (CMR)	An international convention governing certain road transport contracts and consignment notes.
Cost Insurance and Freight (CIF)	An Incoterms rule where the seller pays cost, insurance, and freight to the destination port, with risk transferring on board the vessel.
Countervailing Duty (CVD)	Additional duty imposed to offset foreign government subsidies that injure a domestic industry.
Country of Origin	The country where goods are grown, produced, manufactured, or substantially transformed for customs purposes.
CPD Carnet	A customs document allowing temporary admission of certain vehicles or means of transport.
Cumulation	A trade agreement rule allowing originating materials or processing from partner countries to count toward origin qualification.
Customs Agent	A person or company authorized to handle customs formalities for another party.
Customs and Border Protection (CBP)	The U.S. agency responsible for customs, border security, and enforcement of import and export laws.
Customs Broker	A licensed professional or company authorized to prepare and submit customs entries and advise on import compliance.
Customs Classification	Determining the correct tariff code for goods under the applicable customs nomenclature.
Customs Clearing Agent	A party that manages documentation, declarations, and customs release formalities for import or export shipments.
Customs Code Implementing Provisions (CCIP)	Implementing rules that supported the EU Community Customs Code before the Union Customs Code framework.
Customs Controls	Measures used by customs to verify compliance, including document review, examination, audits, and holds.
Customs Debt	The amount owed to customs, usually duties, taxes, interest, or penalties arising from import or export activity.
Customs Declaration	The formal submission of shipment, classification, value, origin, and party information to customs.
Customs Declaration Service (CDS)	The UK's electronic customs declaration platform that replaced CHIEF for most declarations.
Customs Duty	A tax imposed on goods when they are imported or, in some cases, exported.
Customs Entry Number (ENO)	A reference number assigned to a customs entry or declaration.
Customs Formalities	The documentation, filings, payments, inspections, and approvals required for customs clearance.
Customs Handling of Import and Export Freight (CHIEF)	The legacy UK customs declaration system replaced by CDS.

Term	Meaning
Customs Law	The laws and regulations governing importation, exportation, classification, valuation, origin, duties, and enforcement.
Customs Offence	A violation of customs law, such as misdeclaration, smuggling, undervaluation, or failure to comply with procedure requirements.
Customs Procedure Code (CPC)	A code identifying the customs procedure requested, such as release, warehousing, transit, or temporary admission.
Customs Procedures with Economic Impact (CPEI)	Former EU procedures such as inward processing, outward processing, processing under customs control, temporary admission, and customs warehousing.
Customs Seal	A seal applied by customs or authorized parties to secure goods, containers, or vehicles under customs control.
Customs Special Procedures	Procedures that allow duty suspension, relief, or special treatment, such as inward processing, warehousing, or temporary admission.
Customs Supervised Exports (CSE)	Exports subject to customs supervision or control before departure.
Customs Territory	The territory where a customs authority applies its customs laws and tariff rules.
Customs-Trade Partnership Against Terrorism (C-TPAT)	A U.S. CBP supply-chain security partnership program for importers, carriers, brokers, and other trade participants.
Customs Transit	Movement of goods under customs control from one location to another with duties and taxes suspended.
Customs Union	A group of countries that apply a common external tariff and generally allow free movement of goods among members.
Customs Value	The value used by customs to calculate duties and taxes, based on valuation rules and required adjustments.
Customs Value Additions	Amounts added to transaction value for customs valuation, such as assists, royalties, packing, or certain proceeds.
Customs Value Deductions	Amounts that may be deducted from value under applicable valuation rules, such as certain freight, taxes, or post-import costs.
Customs Warehouse	A customs-approved facility for storing goods under duty suspension.
Customs Warehousing Procedure	A special procedure allowing non-cleared goods to be stored in a customs warehouse without immediate duty payment.
Dangerous Goods Note (DGN)	A document declaring dangerous goods information for transport and regulatory compliance.
Debtor	The party legally responsible for paying customs debt, duties, taxes, or charges.
Declarant	The person or entity that makes a customs declaration in its own name or on behalf of another party.
Declarant Status	The legal capacity in which a party submits a customs declaration, such as direct or indirect representative.
Declaration	A formal submission of information to customs or another authority for clearance, safety, security, or trade reporting.
Declaration of Origin	A statement certifying that goods meet origin requirements, often used for preferential trade claims.
Declaration of Value (D.V.1)	A customs valuation form used in some jurisdictions to declare value elements for imported goods.
Declaration on Arrival/Departure	A declaration required when goods, vessels, aircraft, or persons arrive or depart a customs territory.
Deconsolidation Point	The location where a consolidated shipment is separated into individual consignments.
Deferment Account	An account allowing approved traders to defer payment of duties and taxes instead of paying at each entry.
Deferment Account Number (DAN)	The identifier for a deferment account used to pay customs duties and taxes later.
Delivery at Place Unloaded (DPU)	An Incoterms rule where the seller delivers goods unloaded at the named place of destination.
Delivered Duty Paid (DDP)	An Incoterms rule where the seller bears most costs and responsibilities, including import clearance and duties, to the named destination.
Delivery at Place (DAP)	An Incoterms rule where the seller delivers goods ready for unloading at a named destination, with import clearance usually for the buyer.
Demurrage	Charges for using carrier equipment or terminal space beyond the allowed free time, commonly at ports or terminals.
Designated Export Place (DEP)	An approved location where export goods may be presented to customs.

Term	Meaning
Destination Delivery Charge (DDC)	A carrier or logistics charge applied at destination for delivery or destination handling services.
Destruction of goods	A customs-approved disposal method for goods that are abandoned, refused, noncompliant, or not released.
Direct Representation	A customs agency relationship where the representative acts in the name of and on behalf of the principal.
Drawback	Refund or recovery of duties, taxes, or fees paid on imported goods that are later exported or otherwise qualify.
Drawback Procedure	The process used to claim refund or relief of duties under a drawback program.
Dual-Use Goods	Items that can have both civilian and military or strategic applications and may require export controls.
Dual-Use Export Controls	Licensing and compliance rules for exports of items with potential military, security, or sensitive uses.
Declared Unique Consignment Reference (DUCR)	A reference used to identify an export consignment in customs systems.
Duty	A tax or charge imposed by customs on imported or exported goods.
Duty Relief	A program or procedure that reduces, suspends, or refunds duties when conditions are met.
Economic Operators Registration and Identification number (EORI)	An identification number used by businesses and traders in customs dealings with EU or UK authorities.
Electronic Administrative Accompanying Document (e-AAD)	An electronic document used for movement of excise goods under duty suspension in the EU or UK systems.
Electronic Export Information (EEI)	Export shipment data filed electronically in the United States through AES when required.
Entry Acceptance Advice (E2)	A customs message confirming acceptance of an entry or declaration.
Entry in the Declarant's Records (EIDR)	A simplified customs procedure allowing goods to be entered by recording them in the declarant's records.
Entry Summary Declarations (ENS)	Advance safety and security declarations submitted before goods enter a customs territory.
Estimated Time of Arrival (ETA)	The expected date and time that cargo, a vessel, aircraft, or vehicle will arrive.
Estimated time of departure (ETD)	The expected date and time that cargo, a vessel, aircraft, or vehicle will depart.
EU Deforestation Regulation (EUDR)	EU rules requiring due diligence for certain commodities linked to deforestation risk before they are placed on the market or exported.
EUR-MED	A movement certificate or origin document used under Pan-Euro-Mediterranean preferential trade arrangements.
EUR1 Certificate	A movement certificate used to claim preferential origin under certain trade agreements.
European Binding Tariff Information (EBTI)	The EU system for binding tariff classification decisions.
European Customs Inventory of Chemical Substances (ECICS)	An EU reference database used to help classify chemical substances for customs purposes.
Ex Document	A document or customs reference associated with export, excise, or movement procedures depending on the jurisdiction.
Export Control Joint Unit (ECJU)	The UK unit responsible for export licensing and controls for strategic goods and technology.
Ex Works (EXW)	An Incoterms rule where the seller makes goods available at its premises, with most transport and export responsibilities on the buyer.
Examination of Goods	Physical inspection or verification of goods by customs or other authorities.
Excise Duty	A tax on specific goods such as alcohol, tobacco, fuel, or other regulated products.
Excise Movement and Control System (EMCS)	An electronic system for monitoring movements of excise goods under duty suspension.
Exclusive Economic Zone (EEZ)	A maritime zone extending from a coastal state where that state has certain resource rights and jurisdiction.
Exit Summary Declaration (ENS)	A safety and security declaration associated with goods leaving a customs territory in certain systems.
Export	The shipment or movement of goods out of a country or customs territory.
Export Accompanying Document (EAD)	A document accompanying goods under an export movement after an export declaration is accepted.
Export Consignment	A shipment of goods intended to leave a country or customs territory.
Export Duties	Duties or taxes charged on goods leaving a country where applicable.
Export Entry	A customs declaration filed to export goods from a country or customs territory.

Term	Meaning
Export Health Certificate (EHC)	A certificate confirming that certain animals, animal products, plants, or food products meet health requirements for export.
Export License	Government authorization required to export controlled goods, technology, or destinations.
Export Notice	A notice, message, or document related to the planned export or release of goods.
Exportation	The act or process of sending goods out of a customs territory.
Exporter	The party responsible for exporting goods and ensuring required export documentation or compliance.
External Temporary Storage Facility (ETSF)	An approved facility where goods may be temporarily stored before customs clearance.
Fiscal Representation	Appointment of a representative to handle VAT or tax obligations in a jurisdiction.
Flexible Accounting System (FAS)	A system or account arrangement used to manage payment of duties, taxes, or customs charges.
Foreign Trade and Payments Act	Legislation controlling foreign trade, payments, or export controls in certain jurisdictions.
Form A	A certificate used under certain Generalized System of Preferences programs to support preferential duty treatment.
Free Alongside Ship (FAS)	An Incoterms rule where the seller delivers goods alongside the vessel at the named port of shipment.
Free Carrier (FCA)	An Incoterms rule where the seller delivers goods to a carrier or named place, cleared for export when required.
Free Circulation	Status of goods that have satisfied import formalities and may move freely within the customs territory.
Free of Charge Goods - value	A customs valuation issue involving goods supplied at no charge that may still require a declared customs value.
Free of Charge Replacement Goods - Value	A customs valuation issue involving replacement goods supplied at no charge, which may still require declaration and valuation.
Free on Board (FOB)	An Incoterms rule where the seller delivers goods on board the vessel at the named port of shipment.
Free Trade Agreement (FTA)	An agreement between countries that may reduce or eliminate duties on qualifying goods.
Free Trade Area	A group of countries that reduce or eliminate duties among members while maintaining individual external tariffs.
Free Trade Zones (FTZ)	Designated areas where goods may receive customs duty deferral, reduction, or special treatment.
Free Zone, Free Warehouse	A designated customs area or warehouse where goods may be stored or processed under special customs rules.
Freight Forwarder	A logistics provider that arranges transportation and related services for shippers.
Full Container Load (FCL)	A shipment that uses a full ocean container, whether or not the container is completely filled.
General Rules of Interpretation (GIR)	Rules used to classify goods under the Harmonized System or tariff schedules.
Global Networked Customs	A concept for customs administrations exchanging information and cooperating through secure networks.
Goods Declaration	A formal customs declaration describing goods and requesting a customs procedure.
Goods Exported With Notification of Intended Return	Goods exported with notice that they are expected to return, potentially supporting returned goods relief.
Goods in Free Circulation	Goods that have been cleared for domestic use and are no longer under customs duty suspension.
Goods Movement Reference (GMR)	A UK reference that links declarations and vehicle movements for certain border crossings.
Goods Vehicle Movement Service (GVMS)	A UK system for linking customs declarations to vehicle movements at certain ports and terminals.
GSP-Form A	A certificate used to support preferential duty treatment under Generalized System of Preferences arrangements.
Guarantee	A financial security given to customs to cover potential duties, taxes, or other obligations.
Guaranteeing Association	An association that guarantees payment of duties and taxes for carnet or transit systems.
Guaranteeing Chain	The network of guaranteeing associations supporting carnet or transit guarantees internationally.
H2 Customs Declaration	A type of simplified or special customs declaration used in certain customs systems.
Harmonized System (HS) Code	An internationally standardized code used to classify traded products.

Term	Meaning
His Majesty's Revenue and Customs (HMRC)	The UK tax and customs authority.
Import Consignment	A shipment of goods entering a customs territory.
Import Duties and Taxes	Customs duties, VAT, excise, and other taxes payable on imported goods.
Import/Export Licence	Government authorization required to import or export certain controlled goods.
Import Security Filing (ISF)	A U.S. advance cargo data filing required for certain ocean imports before loading.
Importation	The act of bringing goods into a country or customs territory.
International Commercial Terms (Incoterms)	Standard trade terms published by the ICC that define responsibilities for delivery, risk, and costs between buyer and seller.
Indirect and Direct Representation	Customs agency models defining whether the representative acts in its own name or in the principal's name.
Internal Traffic	Movement of goods within a customs territory or domestic market, depending on context.
Intrastat	EU statistical reporting for movement of goods between member states.
Inward Processing	A customs procedure allowing imported goods to be processed with duty suspension or relief when resulting goods are re-exported or properly disposed of.
Istanbul Convention on Temporary Admission	An international convention harmonizing temporary admission procedures, including carnet systems.
Kyoto Protocol	An international environmental agreement focused on greenhouse gas emissions; not a customs procedure, but relevant to sustainability and trade policy context.
Letter of Empowerment	Authorization allowing a representative to act for a trader in customs matters.
Life Cycle Assessment (LCA)	An assessment of environmental impacts associated with a product or process through its life cycle.
Location Reference Number (LRN)	A local reference number used to identify a customs location or declaration before official acceptance.
Master Unique Consignment Reference (MUCR)	A reference that groups multiple export consignments under one master reference.
Most Favoured Nation (MFN)	A trade status under which a country applies its standard non-preferential tariff rates to WTO partners.
Movement Reference Number (MRN)	A customs reference number assigned to a declaration or transit movement.
National Clearance Hub (NCH)	A centralized customs office or unit that processes declarations, documents, or clearance issues.
National Export System (NES)	The UK system historically used for electronic export declarations.
New Computerized Transit System (NCTS)	An electronic system for managing common or union transit movements.
Non-preferential Rules of Origin	Origin rules used for purposes other than preferential duty treatment, such as marking, quotas, or trade remedies.
Non-Union Goods	Goods that do not have the status of Union goods in the EU customs territory.
Office En Route	A customs office along the transit route where events or checks may be recorded.
One-stage Export Procedure	An export process where export declaration and exit formalities are completed in a single stage.
Open General Export Licences (OGEL)	Pre-published export licenses allowing exports of specified controlled goods under defined conditions.
Origin of Goods	The economic nationality of goods for customs, marking, and trade agreement purposes.
Outright Exportation	Permanent export of goods from a customs territory.
Outward Processing Relief	A procedure allowing goods to be exported for processing and re-imported with full or partial duty relief.
Overseas Countries and Territories (OCT)	Territories with special relationships to EU member states that may have specific trade or origin arrangements.
Partial Relief	Temporary admission relief where only part of the duty is payable for the period goods remain in the territory.
Partners in Protection (PIP)	A Canadian supply-chain security partnership program administered by CBSA.
Phytosanitary Certificate	A certificate confirming that plants or plant products meet plant health requirements for export or import.
Post Clearance Audit	A customs audit conducted after release to verify compliance, duty payment, valuation, origin, and classification.
Post Summary Correction (PSC)	A U.S. process for correcting certain entry summary data after filing.

Term	Meaning
Preferential Origin	Origin status that qualifies goods for reduced or zero duty under a trade agreement or preference program.
Products of Animal Origin (POAO)	Animal-derived products subject to veterinary, health, and border control requirements.
Prohibitions of Goods	Legal bans that prevent certain goods from being imported, exported, or traded.
Quantitative Quota	A limit on the quantity of certain goods that may be imported or exported under specified conditions.
Re-exportation	Exporting goods that were previously imported without necessarily entering free circulation.
Re-importation	Bringing goods back into a country after they were previously exported.
Relief from Customs Duty	A reduction, suspension, or exemption from customs duty under specified conditions.
Returned Goods Relief (RGR)	Relief allowing previously exported goods to be re-imported with reduced or no duty when requirements are met.
Revised Kyoto Convention	A World Customs Organization convention that promotes simplified and harmonized customs procedures.
Rules of Origin	Rules used to determine the country of origin of goods for customs and trade purposes.
SABER	A Saudi product conformity and certification platform used for certain imports into Saudi Arabia.
Simplified Customs Declaration Process (SCDP)	A process allowing certain approved traders to submit simplified customs declarations followed by supplementary information.
Single Administrative Document (SAD)	A standard customs declaration form used in the EU and other jurisdictions.
Single Window	A system allowing traders to submit required trade and customs data through one entry point.
Standard Individual Export Licence (SIEL)	A UK export license for specific goods, destinations, and end users.
Storage Fee	A charge for storing goods at a terminal, warehouse, or other facility beyond allowed terms.
T2L	A status document proving goods have Union status.
T2LF	A status document proving Union status for goods moving through special fiscal territories.
Tariff Nomenclature	The structured classification system used to assign tariff codes to goods.
Temporary Imports	Goods imported for a limited period with the expectation of re-export, often under duty relief or suspension.
Temporary Storage of Goods	Storage of non-cleared goods under customs control before they are assigned a customs procedure.
Transit Accompanying Document (TAD)	A document accompanying goods moving under a customs transit procedure.
Transit Bond-Note	A bond or guarantee document securing duties and taxes for goods moving in transit.
Transit Document	A document used to move goods under customs transit controls.
Transit Document (T1 Form)	A transit declaration used to move non-Union goods under customs control within or through certain territories.
Transport Internationaux Routiers (International Road Transport; TIR)	An international road transport system allowing sealed goods to move under customs control using a TIR carnet.
Transshipment	Transfer of goods from one conveyance to another during the journey to destination.
Tratado entre México, Estados Unidos y Canadá (T-MEC)	The Spanish name for the trade agreement between Mexico, the United States, and Canada.
Two-Stage Export Procedure	An export process where declaration and exit confirmation occur through two separate stages.
UK Global Tariff (UKGT)	The United Kingdom's tariff schedule for goods imported into the UK.
Union Customs Code	The main EU legal framework governing customs rules and procedures.
Unique Consignment Reference (UCR)	A reference used to identify and track a shipment or consignment in customs and logistics systems.
United States-Mexico-Canada Agreement (USMCA)	The trade agreement between the United States, Mexico, and Canada that replaced NAFTA.
Value Added Tax (VAT)	A consumption tax charged on goods and services, including imports in many jurisdictions.
Value Added Tax (VAT) System Directive	EU legislation setting common rules for VAT systems among member states.
Waybill	A transport document that identifies shipment details and accompanies goods but is not normally a document of title.

Term	Meaning
Windsor Framework	Arrangements governing certain trade and customs rules for goods moving between Great Britain, Northern Ireland, and the EU.