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# АНГЛИЙСКИЙ ЯЗЫК ДЛЯ ТАМОЖЕННИКОВ

ПРАКТИЧЕСКОЕ ПОСОБИЕ ДЛЯ ВУЗОВ

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*Рекомендовано Учебно–методическим отделом высшего образования в качестве практического пособия для студентов высших учебных заведений, обучающихся по экономическим направлениям*

*Рекомендовано Учебно–методическим объединением по образованию в области лингвистики Министерства образования и науки Российской Федерации в качестве учебного пособия для студентов, обучающихся по специальности «Таможенное дело»*

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Пособие содержит практический материал, необходимый для развития и совершенствования навыков чтения, письма и разговорной речи по темам, охватывающим основные профессиональные стороны таможенной сферы.

*Для студентов высших учебных заведений, обучающихся по направлению «Таможенное дело». Может использоваться специалистами, занятыми в сфере таможенного дела, а также лицами, желающими усовершенствовать свои языковые навыки в конкретной профессиональной области.*

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## ПРЕДИСЛОВИЕ

Настоящее пособие предназначено для студентов, изучающих английский язык в рамках специальности «Таможенное дело», а также для лиц, занятых в сфере таможенного дела, желающих улучшить знания английского языка, необходимого им в профессиональной деятельности.

Целью пособия является развитие и совершенствование навыков чтения, письма и разговорной речи по темам, охватывающим основные профессиональные стороны таможенной сферы.

Пособие состоит из 13 уроков, каждый из которых содержит следующие разделы:

1. Текст профессионального характера, снабженный лексическим вокабуляром на английском и русском языках.
2. Послетекстовые упражнения лексико-грамматического характера.
3. Упражнения для устной практики, включая диалоги.
4. Тексты для чтения, связанные по тематике с изучаемым материалом.

Весь материал пособия рассчитан на овладение обучаемыми не только профессиональной терминологией, но и устными языковыми навыками диалогического и монологического характера и умениями связать их с конкретной деятельностью.

В конце пособия даны приложения, включающие в себя конкретные материалы в виде отдельных положений таможенного законодательства России, а также устный лексический материал коммуникативного характера, направленный на обработку речевых навыков и умений.

Кроме того, практическое пособие содержит англо-русский словарь специальных терминов и список сокращений, наиболее часто употребляемых в таможенной документации.

Авторы выражают надежду, что данное пособие окажется полезным и послужит повышению уровня языковой и речевой компетенции обучаемых.

# UNIT 1

## TEXT: CUSTOMS TARIFFS IN RUSSIA

In every country import-export rates are supposed to fulfill four functions:

- to protect home producers from foreign competition in order to increase their own competitiveness in the domestic market;
- to limit exporting products in which there is a shortage in this country and to regulate foreign trade transactions for political interests;
- to supply local consumers, both legal entities and individuals, with products which are not produced in this country or produced insufficiently;
- to provide the state budget with additional financial resources.

In order to put these issues into practice, the Russian government changed its import rates in 1994. The change of import duties affects mostly the status of foodstuff imports. Inflation and the subsequent price increases for energy, equipment and other materials make storage, processing the products and their packing very expensive. Foreign suppliers have the opportunity to sell products at lower prices, though sometimes their products are of lower quality. Food intervention of imported goods has led to the reduction in the production of some agricultural products inside Russia. So the change of customs tariffs is based on an objective necessity to protect local commodity producers and does not conflict with the General Agreement on Tariffs and Trade. Customs duties are levied only on those types of products which are produced in sufficient quantities.

The level of imposition by import rates was increased at an average of five to seven percent. Formerly, the import rates were calculated as a percentage of the customs value of the imported goods. At the present time there is a universal order for introducing rates as an absolute sum for the imported unit (kilogram, liter, piece) value. For some types of agricultural products, mainly fruits and vegetables, seasonal duties with limited duration are in force.

Apart from the duties on foodstuffs the duties on some types of industrial products have also been increased. This step of the government is related to the fact that during the last several years Russian industry has experienced difficulties connected with the success of sale of imported cars, electronics, and some other types of industrial import. Duty rates have been increased on different transport vehicles, on completing articles for assembling electronics and computers, on consumer electronics and on metal-cutting machines. The minimum duty sums per one item for cars depend now on the engine volume and the year of production.

The regulations for granting a delay in payment for import duties have also been changed. Previously, the delay was permitted for a period of no more than thirty days. This delay was granted to the importer with no additional fees or expenses. Under the new regulations, this period is prolonged up to sixty days, but a certain interest is collected throughout the whole duration of the delay.

Export duties in Russia were set up in 1992. At that time world prices were much higher than internal ones and export was highly profitable, though it seriously hurt the level of domestic consumption. Nowadays, in relation to the increase in domestic prices, the existence of export duties negatively affects the ability for long-term export deals. So export duties are supposed to be cancelled in future.

## Vocabulary on the text:

|                                |                                |
|--------------------------------|--------------------------------|
| legal entities and individuals | юридические и физические лица  |
| to put something into practice | применять что-л. на практике   |
| import duties                  | ввозная таможенная пошлина     |
| the imposition by import rates | налогообложение на импорт      |
| completing articles            | комплектующие                  |
| consumer electronics           | бытовая электроника            |
| to collect an interest         | взимать проценты               |
| domestic consumption           | потребление внутри страны      |
| long-term export deals         | долгосрочные экспортные сделки |

### *Exercises on the text*

#### 1. Read and translate the text.

#### 2. Answer the following questions:

1. When did the Russian government change import duties rates?
2. What did this change mostly effect?
3. What was the result of inflation?
4. How does food intervention influence the home agriculture?
5. What are customs duties levied on?
6. What do the duty sums for cars depend on?

#### 3. Translate the following words and learn their pronunciation:

inflation; intervention; imposition; consumption; resources; entities; tariffs; vehicles; materials; status; electronics; energy; shortage; percentage; engine; foodstuff; insufficient; subsequent; industrial; levied

**4. Explain the meaning of the following terms in English:**

the state budget; import duties; export duties; inflation; customs tariffs; imposition; industrial import; seasonal duties; consumption; General Agreement on Tariffs and Trade

**5. Match the verbs in the list close in meaning:**

to fulfil; to effect; to protect; to levy; to limit; to grant; to develop; to restrict; to compete; to influence; to expand; to defend; to purchase; to contest; to perform; to buy; to introduce; to relate; to impose; to allow; to present; to connect

**6. Give English equivalents of:**

внутренний рынок (*4 варианта*); местные потребители; местные производители товара; юридические и физические лица; дополнительные финансовые ресурсы; ставки импортной пошлины; продовольственные/ промышленные товары; оборудование; хранение, переработка и упаковка товаров; таможенные тарифы; ввозная таможенная пошлина; уровень налогообложения; стоимость единицы товара; сезонные пошлины; комплектующие; уровень внутреннего потребления; в среднем; налоговая ставка; таможенные сборы; взимать налог (*3 варианта*); дополнительное налогообложение (*2 варианта*); внутренний (федеральный) налог; налог на продажу; акцизный сбор; налог с оборота; налог на добавленную стоимость; взимать определенный процент от стоимости товара за хранение



**7. Use each of these collocations in the sentences of your own:**

to protect home producers; to regulate trade transactions; to supply local consumers; to put smth. into practice; not to conflict with international practice; to produce in sufficient quantities; to be in force; to increase export/import duties on; to experience difficulties in smth.; to levy extra charges on

**8. What do we call:**

- 1) duty charged on certain goods and services produced and sold within the country (i.e. tobacco, beer, wines and spirits);
- 2) a tax charged as a percentage of the retail price of goods;
- 3) an extra tax on imports, in addition to ordinary customs duties;
- 4) a continuing rise in prices;
- 5) a tax charged not only on retail prices but also on the prices charged by manufacturers and wholesalers;
- 6) an indirect tax, charged as a percentage of the selling price of an article or commodity?

**9. Give the written translation of the text:**

### **Tariff Systems**

All over the world tariff systems can be classified into four main types. The first type is represented by a single column tariff which consists of one list of duties with a single duty rate for each article, applicable equally to imports from all countries. Duty reductions arranged by countries exercising such a system are usually universal for all the other coun-

tries. Germany, Japan, the Scandinavian countries are amidst those practising the single column tariff.

The second type used in customs practice is a maximum-minimum tariff. This involves the setting-up of two columns of duties in the tariff. The lower rate is applicable to countries enjoying most-favoured-nation treatment whereas the higher to other countries. Sometimes maximum-minimum tariffs include only one column (usually called the minimum tariff) and the rates of the maximum tariff are calculated by applying a percentage increase or multiplier to the minimum rates. France and Spain are among the countries using such a system.

The countries where a general-conventional tariff is used start with a single column of duties and proceed to establish a second column of conventional duties in negotiations with other countries. This second column contains only the items on which conventional rates have been settled and does not, therefore, cover all tariff items, to which the general tariff is applied. The conventional rates are correspondingly common mostly with the countries of the most-favoured-nation treatment.

And the fourth type of customs tariff is a preferential tariff. This one represents an import duty at a specially low rate on goods from a country that is being favoured. Usually preferential tariff is applied to the countries of the same group. Thus, within the European Union preferential rates are exchanged exclusively between the countries developing the respective spheres and are not extended to outside countries.

## 10. Choose corresponding Russian terms for:

- |                                   |   |
|-----------------------------------|---|
| 1) a single duty rate             | a) таможенный режим                       |
| 2) duty reductions                | b) конвенциональная пошлина,              |
| 3) most-favoured-nation treatment | коэффициент                               |
| 4) conventional duty              | c) режим наибольшего благоприятствования  |
| 5) preferential treatment         | d) преференциальные ставки                |
| 6) minimum rates                  | e) единая тарифная (налоговая) ставка     |
| 7) multiplier                     | f) минимальные ставки                     |
| 8) tariff treatment               | g) скидки таможенных пошлин               |
|                                   | h) преференциальный режим налогообложения |

## 11. Answer the following questions:

1. What is the simplest form of tariff?
2. Who usually pays taxes, customs duties and other charges for commodities on the territory of the Seller?
3. What is the most common form of an extra charge regarding import duties?
4. In what way are the internal taxes on imports collected?
5. What internal taxes do you know?
6. What is the difference between a sales tax and a turnover tax?
7. What countries exercise preferential tariffs?
8. What is the difference between a single column tariff and a maximum-minimum tariff?
9. What do conventional rates mean?

# UNIT 2

## TEXT 1: DESPATCH OF GOODS: PACKING AND MARKING

Nothing is more infuriating to a buyer than to find his goods damaged or partly lost on arrival. The buyer has a right to expect his goods to reach him in a perfect condition and the seller has to organize the despatch of goods in such a way that the problems which might occur during the transit should be as less serious as possible. The important assets of export distribution are packing and marking. Packing is intended to protect goods from all types of different hazards. Cargo in transit may be threatened by natural phenomena or by man-made problems which include pilferage. The damage to a consignment of goods may also be caused by its proximity to another shipment. So the general aim in all packing is not only to make the goods secure during the journey, but at the same time to make the package as small and light as possible. Transport costs on land usually depend on the weight but on the sea the size of the package is also significant.

To handle the problems that face export despatches, in many large export firms special departments for export packing have been established and the whole problem is under regular control. They also may employ a forwarding agent to do packing for them.

For correspondence, the following specialized terms of packing containers are useful to know:

### Vocabulary on the text 1:

|        |                            |
|--------|----------------------------|
| bag    | пакет                      |
| bale   | тюк, кипа                  |
| barrel | бочонок, деревянная бочка  |
| box    | ящик из дерева или металла |

|                  |  |
|------------------|--|
| <b>bundle</b>    | связка, пачка  |
| <b>carboy</b>    | бутыль, баллон   |
| <b>carton</b>    | картонная коробка                                      |
| <b>case</b>      | прочный ящик,<br>скрепленный рейками                   |
| <b>crate</b>     | решетчатая тара  |
| <b>container</b> | контейнер  |
| <b>drum</b>      | цилиндрический контейнер                               |
| <b>sack</b>      | мешок <i>tin/амер.</i>                                 |
| <b>can</b>       | маленький металлический<br>контейнер, консервная банка |

## ТЕХТ 2:

The marking of goods is very important because an unmarked consignment may be mislaid at some stage. Even worse, the unmarked goods become practically untraceable. At the same time, marking should not reveal any excess information about the contents of the goods in order to avoid the risk of theft.

There are three principle types of marking, which are usually done by paint or ink through a metal stencil on export packages:

(a) The consignee's own distinctive marks, which are registered and play the role of identification. These marks, including the name of place of destination, serve as the address on an envelope.

(b) Any official mark required by authorities of the country of export or import. Some countries require the name of the country of origin of the goods to be marked on each package, others – weights and dimensions or both.

(c) Special directions or warnings. Here you will find some special instructions regarding manner of handling, loading, lifting and various warnings both for the owner's and the carrier's benefit.

Below are the most widespread examples:

|                            |  |
|----------------------------|--|
| <b>Handle with care</b>    | Осторожно!                               |
| <b>Glass - with care</b>   | Осторожно, стекло!                       |
| <b>Acid - with care</b>    | Осторожно, кислота!                      |
| <b>Fragile</b>             | Осторожно, хрупкий груз!                 |
| <b>To be kept cool</b>     | Хранить в прохладном месте               |
| <b>Use no hooks</b>        | Не пользоваться крюками                  |
| <b>Stow away from</b>      | Держать вдали от нагревательных приборов |
| <b>Keep dry</b>            | Беречь от влаги                          |
| <b>Do not drop</b>         | Не бросать                               |
| <b>Do not stow on deck</b> | Не складывать на палубе                  |
| <b>This side up</b>        | Верхняя часть                            |
| <b>Open this end</b>       | Открывать здесь                          |
| <b>Lift here</b>           | Поднимать с этого конца                  |
| <b>Perishable</b>          | Скорпортящийся продукт                   |
| <b>Inflammable</b>         | Огнеопасно                               |

Warnings and directions may be also represented by stenciling symbols that are understood by speakers of any language. For example



## Vocabulary on the text 2:

**an important asset**

важная особенность

**in transit**

в пути

**forwarding agent**

экспедитор

**an unmarked consignment**

немаркированный груз

**the goods become practically**

товары практически