

KYOTO CONVENTION

GENERAL ANNEX

Chapter 2

DEFINITIONS

(Legal texts only)



WORLD CUSTOMS ORGANIZATION

There are no Guidelines to Chapter 2, “Definitions”, as the definitions are self-explanatory. Explanations relating to the scope of the terms in Chapter 2 are made in appropriate places in the General Annex or Specific Annexes or Chapters therein. The legal texts of Chapter 2 are reproduced in this Volume for ease of reference.

CHAPTER 2

DEFINITIONS

For the purposes of the Annexes to this Convention :

- E1./ **“appeal”** means the act by which a person who is directly affected by a decision or
F23. omission of the Customs and who considers himself to be aggrieved thereby seeks redress before a competent authority;
- E2./ **“assessment of duties and taxes”** means the determination of the amount of
F19. duties and taxes payable;
- E3./ **“audit-based control”** means measures by which the Customs satisfy themselves as
F4. to the accuracy and authenticity of declarations through the examination of the relevant books, records, business systems and commercial data held by persons concerned;
- E4./ **“checking the Goods declaration”** means the action taken by the Customs to
F15. satisfy themselves that the Goods declaration is correctly made out and that the supporting documents required fulfil the prescribed conditions;
- E5./ **“clearance”** means the accomplishment of the Customs formalities necessary to
F9. allow goods to enter home use, to be exported or to be placed under another Customs procedure;
- E6./ **“Customs”** means the Government Service which is responsible for the
F10. administration of Customs law and the collection of duties and taxes and which also has the responsibility for the application of other laws and regulations relating to the importation, exportation, movement or storage of goods;
- E7./ **“Customs control”** means measures applied by the Customs to ensure compliance
F3. with Customs law;

- E8./ **“Customs duties”** means the duties laid down in the Customs tariff to which goods are
F11. liable on entering or leaving the Customs territory;
- E9./ **“Customs formalities”** means all the operations which must be carried out by the
F16. persons concerned and by the Customs in order to comply with the Customs law;
- E10./ **“Customs law”** means the statutory and regulatory provisions relating to the
F18. importation, exportation, movement or storage of goods, the administration and
enforcement of which are specifically charged to the Customs, and any regulations
made by the Customs under their statutory powers;
- E11./ **“Customs office”** means the Customs administrative unit competent for the
F2. performance of Customs formalities, and the premises or other areas approved for
that purpose by the competent authorities;
- E12./ **“Customs territory”** means the territory in which the Customs law of a Contracting
F25. Party applies;
- E13./ **“decision”** means the individual act by which the Customs decide upon a matter
F6. relating to Customs law;
- E14./ **“declarant”** means any person who makes a Goods declaration or in whose name
F7. such a declaration is made;
- E15./ **“due date”** means the date when payment of duties and taxes is due;
F5.
- E16./ **“duties and taxes”** means import duties and taxes and/or export duties and taxes;
F12.
- E17./ **“examination of goods”** means the physical inspection of goods by the Customs to
F27. satisfy themselves that the nature, origin, condition, quantity and value of the goods are
in accordance with the particulars furnished in the Goods declaration;
- E18./ **“export duties and taxes”** means Customs duties and all other duties, taxes or
F13. charges which are collected on or in connection with the exportation of goods, but not
including any charges which are limited in amount to the approximate cost of services
rendered or collected by the Customs on behalf of another national authority;
- E19./ **“Goods declaration”** means a statement made in the manner prescribed by the
F8. Customs, by which the persons concerned indicate the Customs procedure to be
applied to the goods and furnish the particulars which the Customs require for its
application;
- E20./ **“import duties and taxes”** means Customs duties and all other duties, taxes or
F14. charges which are collected on or in connection with the importation of goods, but not
including any charges which are limited in amount to the approximate cost of services
rendered or collected by the Customs on behalf of another national authority;

- E21./ **“mutual administrative assistance”** means actions of a Customs administration on
F1. behalf of or in collaboration with another Customs administration for the proper application of Customs law and for the prevention, investigation and repression of Customs offences;
- E22./ **“omission”** means the failure to act or give a decision required of the Customs by
F21. Customs law within a reasonable time on a matter duly submitted to them;
- E23./ **“person”** means both natural and legal persons, unless the context otherwise
F22. requires;
- E24./ **“release of goods”** means the action by the Customs to permit goods undergoing
F20. clearance to be placed at the disposal of the persons concerned;
- E25./ **“repayment”** means the refund, in whole or in part, of duties and taxes paid on goods
F24. and the remission, in whole or in part, of duties and taxes where payment has not been made;
- E26./ **“security”** means that which ensures to the satisfaction of the Customs that an
F17. obligation to the Customs will be fulfilled. Security is described as “general” when it ensures that the obligations arising from several operations will be fulfilled;
- E27./ **“third party”** means any person who deals directly with the Customs, for and on behalf
F26. of another person, relating to the importation, exportation, movement or storage of goods.
