

美国权威商务词典中国影印版

柏氏国际商务英语便携词典

Dictionary of International
Business Terms

John J. Capela

Stephen W. Hartman, Ph.D.

吉林科学技术出版社

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吉林科学技术出版社

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Dedication

Alan G. Hartman: The world is your oyster

Stephanie R. Hartman: The apple of my eye

My wife Maria Capela and sons John and Christopher:

Their never-ending support is the reason this book has been completed

My mother and father, Caroline and John Capela:

Two very important people in my life, who are greatly missed

My "Cioci" Mary and Uncle Johnnie Sadowski:

They were there to provide support in many times of need

Fred Schnaittacher and Gregory Marames: Two mentors who inspired my interest and career in international business

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前 言

全球市场是一个迅猛增长飞速变化的领域,一个地区发生的事情立即会影响世界的其他地区。国际商务正在爆炸,这是工业进步、经济快速发展和国际贸易协议的直接结果。本书可为您提供进入或驰骋于这一充满挑战与高回报的全球市场所必需的知识和最新信息。

这本综合性字典收录了 4000 多条国际商务、贸易和互联网术语,涉及会计、商业法及策略、信息系统及工程、营销、管理,财政和贸易等领域。

所有对国际贸易与商务感兴趣的人都可使用本书,如企业家、政府官员、学生等,不受经验水平限制。

电信业发展的结果是,我们生活并工作在一个实时的环境中,国际交往日益密切。因此,国际贸易协定伴随着国际商务的发展、经济的快速增长应运而生,这些协定包括北美自由贸易协定(NAFTA)和关贸总协定(GATT)。本书的目的就是使这一伟大的商业环境更趋完美。

对有无国际贸易经验的人来讲,本书的词条都是言简意赅,易于理解,而且本书的附录收录了一个全面的国际信息来源和国际贸易来源实例。附录中的部分材料包括美国政府与贸易相关的办公室、美国和外国的商会、国际组织、多语言对照表和度量衡换算表。术语定义简练,读者能很快掌握其含义与内容,词条按字母表顺序排列,以便于查找。在本字典中其他地方有定义的词以小体大写形式标出,本书的大小与样式均本着方便使用的原则设计,作者谨向资深编辑马克斯·李德女士和柏氏教育系列的全体编辑人员致谢,感谢他们长期以来专业的、热情的支持与指导。

约翰 J. 开普勒
史 劳 W. 哈特曼

PREFACE

The global marketplace is a fast-growing and rapidly changing field. What occurs in one part of the world immediately impacts the rest of the world. International business is exploding as a direct result of technological advancements, rapidly advancing economies, and international trade agreements. This reference book will provide individuals with the requisite knowledge and up-to-date information for entering or advancing in this challenging and highly rewarding global marketplace.

This book will serve as a comprehensive dictionary of over 4,000 international business, trade, and INTERNET terms. Terms found in the dictionary include the international dimensions of accounting, business policy and strategy, information systems and technology, marketing, management, finance, and trade.

This book will be an aid to anyone interested in international trade and business irrespective of their level of experience, including entrepreneurs, government administrators, and students.

As a result of telecommunications, we live and do business in a real-time environment. What occurs in one part of the world immediately impacts the rest of the world. International business is exploding as a direct result of technological advancements, rapidly advancing economies, and international trade agreements, including the North American Free Trade Agreement (NAFTA) and the General Agreement on Tariff and Trade (GATT). This book is directed at fulfilling a tremendous business environment.

The terms are brief, concise, and understandable for those both experienced and inexperienced in international business. In addition, the book includes appendices containing a comprehensive listing of international information sources as well as samples of international trade sources. A partial listing of material contained in the appendices includes U.S. government trade-related offices, American and foreign Chambers of Commerce, international organizations, a multilingual reference table, and a table of measurement conversions.

The terms are succinctly defined, enabling the reader to grasp their meaning and content quickly. All the entries are listed alphabetically, enabling the reader to locate a particular definition quickly. Terms defined in other parts of the dictionary are shown in SMALL CAPITALS.

The size and style of this book is meant to be user friendly.

The authors would like to thank Ms. Max Reed, Senior Editor, and the entire editorial staff at Barron's Educational Series for their consistently professional and enthusiastic support and guidance.

JJC and SWH

HOW TO USE THIS BOOK EFFECTIVELY

Alphabetization: All entries are alphabetized by word rather than by letter. For example, *advance payment* precedes *advanced technology codes*. When abbreviations or acronyms appear in the main text, they are used as cross references to the actual term while also appearing in the list of international abbreviations and acronyms in Appendix A.

Where a term has several meanings, they are listed numerically by order of common usage.

Abbreviations: There is a separate list of international abbreviations and acronyms in Appendix A. It contains abbreviations found in the text referring to common international business and trading terms, business organizations, and government agencies.

Cross References: Where applicable, other related terms in the context of the definition are referred to using SMALL CAPITALS. Normally, they are printed in small capitals only the first time they are referred to. Terms printed at the end of the definition may be similar or opposite to the defined term and are preceded by the words *see also*. For example, the definition for SOFT CURRENCY is followed by *see also* HARD CURRENCY. Where an entry is fully defined at another entry, a reference rather than a definition is provided: for example, FIAS *see* FOREIGN INVESTMENT ADVISORY SERVICE.

Parenthesis: parentheses are used for three purposes:

1. in entry titles to indicate that an abbreviation is commonly used with the same frequency. For example, FINES, PENALTIES, AND FORFEITURES SYSTEM (FPFS).
2. to add understanding to a term. For example, household effects (including personal computers), vehicles, and tools of the trade (including highly technical ones).
3. to clarify which definition is being referred to. For example, *see* GENERAL LICENSE (GTF-U.S.).

Examples: The examples are designed to illustrate international business concepts in a manner that is helpful to the reader.

Organizations and Associations: Those organizations and associations that play an active role in international business are included in the dictionary, along with a brief discussion of their mission and location. They are also listed by initials in the list of abbreviations and acronyms in Appendix A.

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A

301 SANCTIONS *see* SECTION 301.

AADFI *see* ASSOCIATION OF AFRICAN DEVELOPMENT FINANCE INSTITUTIONS.

AAEI *see* AMERICAN ASSOCIATION OF EXPORTERS AND IMPORTERS.

AAIB *see* ARAB-AFRICAN INTERNATIONAL BANK.

AAR *see* AGAINST ALL RISKS.

AATPO *see* ASSOCIATION OF AFRICAN TRADE PROMOTION ORGANIZATIONS.

A.B. or AKth *see* AKTIEBOLAGER.

A.G. *see* AKTIENGESELLSCHAFT.

A.S. or AKts *see* AKTIESELSKABET.

ABC *see* AMERICAN BUSINESS CENTER.

ABEDA *see* ARAB BANK FOR ECONOMIC DEVELOPMENT IN AFRICA.

ABI *see* AMERICAN BUSINESS INITIATIVE; AUTOMATED BROKER INTERFACE.

ABOVE THE LINE ITEMS *see* AUTONOMOUS TRANSACTIONS.

ABRAZO a term used in Mexico meaning to embrace. In Mexico and other Latin American countries, there is a greater degree of physical contact between members of the same sex. It is common for men to greet each other with an abrazo (embrace), whereas women may kiss. Hugs, pats on the back, and general physical contact are a part of communication in the Latin CULTURE.

ABROGATION a term meaning to nullify, suppress, or negate. The OVERSEAS PRIVATE INVESTMENT CORPORATION (OPIC) provides EXPROPRIATION insurance coverage, which protects against any abrogation, REPUDIATION, or BREACH OF CONCESSIONAL AGREEMENTS between the U.S. company and the foreign government.

ABSOLUTE ADVANTAGE a theory initially presented by Adam Smith stating that, because different countries can produce goods more efficiently than other countries, they should specialize and EXPORT those items that they produce more efficiently and IMPORT those items that they cannot produce or produce less efficiently. *see also* COMPARATIVE ADVANTAGE; NATURAL ADVANTAGE; ACQUIRED ADVANTAGE.

ABSOLUTE CONTRABAND *see* CONTRABAND.

ABSOLUTE QUOTAS a governmental limit on the quantity of goods that may enter into the commerce of a country within a specified period of time. When an absolute quota is filled, no further goods are

allowed in during the specified time period. *see also* ESCAPE CLAUSE; GENERAL AGREEMENT ON TARIFFS AND TRADE (GATT); IMPORT QUOTA; TARIFF RATE QUOTAS.

ABSORPTION investment and consumption purchases by households, businesses, and governments, both domestic and imported. When absorption exceeds production, the excess is the country's CURRENT ACCOUNT DEFICIT.

ABTA *see* ASSOCIATION OF BRITISH TRAVEL AGENTS.

ABU DHABI FUND FOR ARAB ECONOMIC DEVELOPMENT (ADFAED) fund promoting economic and social development in African, Arab, and Asian developing countries. Created in July 1971 and beginning operations in September 1974, ADFAED headquarters is in Abu Dhabi, United Arab Emirates.

ACAB *see* ASSOCIATION OF CENTRAL AFRICAN BANKS.

ACC *see* ADMINISTRATIVE COMMITTEE ON COORDINATION; ARAB COOPERATION COUNCIL.

ACCELERATED TARIFF ELIMINATION a term used when countries agree to speed up TARIFF reductions in accordance with international trade agreements. The ultimate goal of any FREE-TRADE AGREEMENT is the total elimination of TRADE BARRIERS between countries by a certain date. At times, countries will submit requests to accelerate tariff elimination under the free-trade agreement. *see also* CANADA-U.S. FREE TRADE AGREEMENT; FREE TRADE AGREEMENT OF 1989; NORTH AMERICAN FREE TRADE AGREEMENT (NAFTA); TARIFF BARRIER; U.S.-ISRAELI FREE TRADE AGREEMENT.

ACCEPTABLE USE POLICY (AUP) many computer NETWORKS have policies that restrict the use to which the network may be put. An AUP of some networks does not allow commercial use. Enforcement of AUPs varies with the network. *see also* NATIONAL SCIENCE FOUNDATION.

ACCEPTANCE

1. a TIME DRAFT or bill of exchange that the DRAWEE has accepted and is unconditionally obligated to pay at maturity. The draft must be presented first for acceptance and then for payment.
2. drawee's act in receiving a DRAFT and entering into the obligation to pay its value at maturity.
3. an agreement to purchase goods under specified terms.

ACCEPTANCE FINANCING a method used by exporters to obtain financing on EXPORT transactions. An EXPORTER may need

- preshipment financing to produce or purchase the product or to provide a service or
- postshipment financing.

Banks or other lenders may be willing to buy TIME DRAFTS that a creditworthy FOREIGN BUYER has accepted or agreed to pay at a specified

future date. Banks agree to accept the obligations of paying a DRAFT, for a fee; this is called a BANKER'S ACCEPTANCE. *see also* ACCEPTING BANK; DISCOUNTING; DISCOUNTING OF ACCEPTED BILLS OF EXCHANGE; DISCOUNTING OF DRAWING UNDER A LETTER OF CREDIT.

ACCEPTED BILL OF EXCHANGE *see* TRADE ACCEPTANCE.

ACCEPTING BANK a financial institution that endorses a SIGHT or TIME DRAFT for immediate payment. The accepting bank agrees to pay the value of the draft upon maturity or to discount it in favor of the beneficiary prior to maturity. *see also* ACCEPTANCE FINANCING; DRAFT; TRADE ACCEPTANCE.

ACCESS CONTROL LIST (ACL) most computer NETWORK security systems operate by allowing selective use of services. An access control list is the usual means by which access to, and denial of, services is controlled. It is simply a list of the services available, each with a list of the HOSTS permitted to use the service.

ACCESSION process by which a country becomes a member of an international agreement, such as the GENERAL AGREEMENT ON TRADE AND TARIFFS (GATT) or the EUROPEAN COMMUNITY. Accession to the GATT involves negotiations to determine the specific obligations a nonmember country must undertake before it is entitled to full GATT membership benefits.

ACCIS *see* ADVISORY COMMITTEE FOR THE CO-ORDINATION OF INFORMATION SYSTEMS.

ACCOMMODATING TRANSACTIONS below the line items used in international transactions to offset imbalances experienced in international TRADE. For example, if a country has a TRADE DEFICIT in a given quarter, then gold, official foreign currency reserves, and/or official debt are used as the accommodating transaction to balance international cash flows. *see also* AUTONOMOUS TRANSACTIONS; BALANCE OF PAYMENTS.

ACCORD *see* INTERNATIONAL AGREEMENTS.

ACCORD-CADRE (French) *see* FRAMEWORK AGREEMENT.

ACCORD-CADRE FRAMEWORK AGREEMENT (French) a type of collective agreement, otherwise known as a FRAMEWORK AGREEMENT, establishing the goals, patterns, and matters of future collective bargaining between the parties negotiating the agreement and for other secondary levels of collective bargaining. In France these agreements are typically reached both at the level of the overall economy and at individual sectorial levels. The terms *accord d'orientation* and *accord de methode* have the same meaning. The first framework agreements occurred in the 1970s in order to foster collective bargaining and to organize and coordinate the various bargaining levels. More recently there has been a proliferation of framework agreements where collective

bargaining is not considered to be sufficient in the areas of technological change, duration and organization of working time, and vocational training.

ACCOUNTING EXPOSURE a risk of depreciation or appreciation of entries appearing on an accounting statement due to FOREIGN EXCHANGE fluctuations. *see also* ECONOMIC EXPOSURE; EXCHANGE RATE; FLOATING EXCHANGE RATE; TRANSACTION EXPOSURE; TRANSLATION EXPOSURE.

ACCORD DE PARTICIPATION (French) *see* PROFIT SHARING.

ACCREDITIEF (Dutch) *see* LETTER OF CREDIT.

ACCREDITIF (French) *see* LETTER OF CREDIT.

ACCULTURATION a process of adapting to the cultural differences of a HOST COUNTRY. *see also* CULTURE; ETHNOCENTRISM; POLYCENTRISM.

ACCT *see* AGENCE DE COOPERATION CULTERELLE ET TECHNIQUE.

ACDA *see* ARMS CONTROL AND DISARMAMENT AGENCY.

ACEP *see* ADVISORY COMMITTEE ON EXPORT POLICY.

ACH *see* AUTOMATED CLEARINGHOUSE.

ACK *see* ACKNOWLEDGMENT.

ACKNOWLEDGMENT (ACK) a computer message confirming that data were received at the destination without error. *see also* NEGATIVE ACKNOWLEDGMENT.

ACL *see* ACCESS CONTROL LIST.

ACM *see* ARAB COMMON MARKET; ASSOCIATION FOR COMPUTING MACHINERY.

ACONET *see* AUSTRIAN ACADEMIC COMPUTER NETWORK.

ACQUIRED ADVANTAGE a trade theory that states that a country acquires an advantage in the production of goods through technology rather than available resources. *see also* ABSOLUTE ADVANTAGE; COMPARATIVE ADVANTAGE; NATURAL ADVANTAGE.

ACQUIRED GROUP MEMBERSHIP cultural affiliations not determined by birth: examples include religious, political affiliation, professional and other membership associations. *see also* ASCRIBED GROUP MEMBERSHIP; CULTURE.

ACQUISITION the taking over of one company by another company.

ACROSS THE BOARD TARIFF REDUCTIONS an agreement between GATT members to reduce all TARIFFS by a fixed percentage in all member countries. *see also* GENERAL AGREEMENT ON TARIFF AND TRADE (GATT); ITEM-BY-ITEM TARIFF REDUCTIONS; LINEAR REDUCTION IN TARIFFS.

ACS *see* AUTOMATED COMMERCIAL SYSTEM.

ACT *see* AMAZONIAN COOPERATION TREATY.

ACT OF STATE DOCTRINE international law that states that a sovereign country can legally do what it likes within its own borders. *see also* SOVEREIGN.

ACTIVE INCOME income derived from the ongoing activity of trade or business. *see also* PASSIVE INCOME.

ACTPN *see* ADVISORY COMMITTEE ON TRADE POLICY AND NEGOTIATIONS.

ACTUAL VALUE the value for CUSTOMS purposes of imported goods based on similar or like values of goods offered for sale in competitive situations.

ACU *see* ASIAN CLEARING UNION.

AD *see* ADMINISTRATIVE DOMAIN.

AD VALOREM according to value. Any charge, tax, or DUTY that is applied as a percentage of value. Example: a 10% ad valorem tax applied to an item valued at \$100.00 ($10\% \times 100$) would equal \$10.00.

AD VALOREM DUTY (AD VAL) *see* AD VALOREM; DUTY.

AD VALOREM EQUIVALENT (AVE) rate of DUTY that would have been required on dutiable IMPORTS if the U.S. CUSTOMS value of such imports were based on the U.S. PORT OF ENTRY value.

ADAPTATION a global marketing strategy wherein the producer adapts products or services to the needs of foreign consumers. Adaptation can occur in areas such as packaging, pricing, sales promotion, advertising, distribution, and sales service. *see also* STANDARDIZE.

ADB *see* ASIAN DEVELOPMENT BANK.

ADDRESS three types of INTERNET common addresses:

- EMAIL ADDRESS.
- IP, INTERNET, OR INTERNET ADDRESS.
- hardware or MAC ADDRESS.

ADDRESS MASK a computer NETWORK term identifying the bits in an IP ADDRESS, which correspond to the network and portions of the SUBNET ADDRESS. This mask is often referred to as the subnet mask because the network portion of the address can be determined by the encoding inherent in an IP address.

ADDRESS RESOLUTION the conversion of an INTERNET ADDRESS into the corresponding physical computer address.

ADDRESS RESOLUTION PROTOCOL (ARP) NETWORK methodology to discover the low-level physical network hardware address that corresponds to the high-level IP ADDRESS for a given host. ARP is limited to physical network systems that support broadcast packets that

can be heard by all hosts on the network. It is defined in RFC 826. *see also* PROXY ARP.

ADELA GROUP (ADELA) Atlantic Community Development Group for Latin America (Fondo De Desarrollo De La Comunidad Atlantica Para America Latina).

ADF *see* AFRICAN DEVELOPMENT FOUNDATION; ASIAN DEVELOPMENT FUND.

ADFAED *see* ABU DHABI FUND FOR ARAB ECONOMIC DEVELOPMENT.

ADJUDICATION a process of settling disputes through a recognized court. *see also* ARBITRATION, INTERNATIONAL COURT OF JUSTICE (ICJ).

ADJUSTABLE PEG a system of FIXED EXCHANGE RATES with occasional DEVALUATION when situations warrant.

ADJUSTMENT *see* ADJUSTMENT POLICIES.

ADJUSTMENT ASSISTANCE *see* TRADE ACT OF 1974; TRADE ADJUSTMENT ASSISTANCE (TAA).

ADJUSTMENT POLICIES measures taken by governments to correct a BALANCE OF PAYMENT disequilibrium. *see also* EXCHANGE CONTROLS; FISCAL POLICY; MONETARY POLICY, NONTARIFF BARRIERS (NTBS); TARIFF BARRIERS; VOLUNTARY EXPORT RESTRAINTS (VER).

ADMINISTRACION NACIONAL DE TELECOMUNICACIONES (ANTEL) a company that supplies telephone and telecommunications in Uruguay. ANTEL operates a network of domestic and international direct dialing telephone, TELEX, telefax, and data transmission services.

ADMINISTRATIVE AGENCY government unit accountable and responsible for the implementation of legislation. For example, the U.S. INTERNATIONAL TRADE COMMISSION (ITC) is an ADMINISTRATIVE AGENCY responsible for the investigation of DUMPING complaints brought to its attention by industries in the United States. *see also* ADMINISTRATIVE LAW; TRADE ACT OF 1974.

ADMINISTRATIVE COMMITTEE ON COORDINATION (ACC) the ACC was established by the UNITED NATIONS in 1946 and is composed of the Secretary-General of the United Nations and the executive heads of the specialized agencies and the INTERNATIONAL ATOMIC ENERGY AGENCY (IAEA). Its purpose is to supervise the implementation of the agreements between the United Nations and the specialized agencies as well as to ensure the full co-ordination of activities of these bodies. The ACC carries out its work through its set of committees, sub-committees and ad hoc bodies to perform particular tasks.

ADMINISTRATIVE DOMAIN (AD) a collection of HOSTS and ROUTERS, and the INTERCONNECTING NETWORK(s), managed by a single administrative authority.

ADMINISTRATIVE EXCEPTION NOTES description of COMMODITIES that can be approved solely at a nation's discretion. Using national discretion (also called administrative exception), a member nation of the COORDINATING COMMITTEE FOR MULTILATERAL EXPORT CONTROLS (COCOM) may approve COMMODITY exports on its own, but COCOM must be notified after the fact.

ADMINISTRATIVE LAW legislation governing the actions of administrative agencies. *see also* ADMINISTRATIVE AGENCY.

ADMINISTRATIVE LAW JUDGE a jurist responsible for overseeing civil matters in the United States. *see also* DETERMINATION.

ADMINISTRATIVE NOTES *see* ADMINISTRATIVE EXCEPTION NOTES.

ADMINISTRATIVE PROTECTIVE ORDER (APO) protective order issued by an American federal administrative agency to protect proprietary data obtained during an administrative proceeding. Within the U.S. DEPARTMENT OF COMMERCE, APO is most frequently used in connection with the ANTIDUMPING/COUNTERVAILING DUTY SYSTEM and COUNTERVAILING DUTY investigations to prohibit opposing counsel from releasing data. The term is also applied in connection with the civil enforcement of EXPORT control laws to protect against the disclosure of sensitive national security information and information provided by companies being investigated for violations.

ADMINISTRATIVE REVIEW annual review and determination by the U.S. DEPARTMENT OF COMMERCE'S INTERNATIONAL TRADE ADMINISTRATION of the amount of any ANTIDUMPING DUTY, beginning on the anniversary of the date of publication of an ANTIDUMPING DUTY ORDER, if an interested party requests such a review. The results of this review are published in the U.S. FEDERAL REGISTER noting any antidumping duty to be assessed, estimated DUTY to be deposited, or a suspended investigation to be resumed. *see also* TARIFF ACT OF 1930.

ADRs *see* ADVANCE DETERMINATION RULINGS AMERICAN DEPOSITORY RECEIPTS.

ADS *see* AGENT/DISTRIBUTOR SERVICE.

ADUANA Spanish term for customs. Aduana is also used when referring to CUSTOMS DUTY.

ADVANCE DEPOSIT ACCOUNT/EXPRESS MAIL a centralized advance deposit account at the U.S. Postal Service for International Express Mail.

ADVANCE DETERMINATION RULINGS (ADRs) an application to the U.S. Internal Revenue Service to determine whether or not the TRANSFER PRICE policy of a MULTINATIONAL CORPORATION is appropriate.

ADVANCE IMPORT DEPOSITS a form of FOREIGN EXCHANGE control requiring importers to deposit a percentage of the value of the product

being imported for a required period of time. This method is used in countries that have limited amounts of FOREIGN EXCHANGE. *see also* CONVERTIBLE CURRENCY; HARD CURRENCY; IMPORT LICENSE; SOFT CURRENCY.

ADVANCE PAYMENT *see* PAYMENT IN ADVANCE.

ADVANCED RESEARCH PROJECTS AGENCY NETWORK (ARPANET) a pioneering longhaul INTERNET network funded by U.S. Defense Advanced Research Projects Agency (DARPA). It served as the basis for early networking research, as well as a central backbone during the development of the INTERNET. The Advanced Research Projects Agency Network (ARPA) consisted of individual packet-switching computers interconnected by leased lines.

ADVANCED TECHNOLOGY CODES *see* ADVANCED TECHNOLOGY PRODUCTS.

ADVANCED TECHNOLOGY PRODUCTS 500 of some 22,000 COMMODITY classification codes used in reporting U.S. merchandise TRADE are identified with advanced technology codes if they meet the following criteria:

- The code contains products whose technology is from a recognized high-technology field (e.g., biotechnology);
- These products represent leading edge technology in that field; and
- Such products constitute a significant part of all items covered in the selected classification code.

ADVICE OF ACCEPTANCE statement from the collecting BANK to the bank from which the COLLECTION ORDER was received confirming the amount, amounts collected, charges, disbursements, expenses, and disposal of funds. *see also* ADVICE OF FATE.

ADVICE OF FATE statement from the collecting BANK to the bank from which the COLLECTION ORDER was received confirming the status of the collection. *see also* ADVICE OF ACCEPTANCE; ADVICE OF NONACCEPTANCE.

ADVICE OF NONACCEPTANCE statement sent by the collecting BANK to the bank from which the COLLECTION ORDER was received advising nonpayment or nonacceptance. *see also* ADVICE OF FATE

ADVICE OF NONPAYMENT *see* ADVICE OF NONACCEPTANCE.

ADVISING BANK a BANK, operating in the EXPORTER'S country, that handles LETTER'S OF CREDIT for a foreign bank by notifying the EXPORTER firm that the credit has been opened in its favor. The ADVISING BANK fully informs the EXPORTER of the conditions of the LETTER OF CREDIT without necessarily bearing responsibility. *see also* BENEFICIARY.

ADVISORY COMMITTEE FOR THE CO-ORDINATION OF INFORMATION SYSTEMS (ACCIS) a UNITED NATIONS subcommittee of the UN ADMINISTRATIVE COMMITTEE ON CO-ORDINATION (ACC)