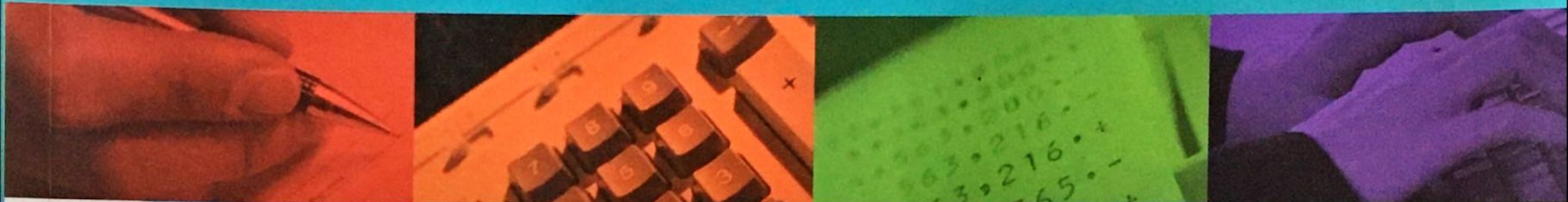


Mark Irvine and Marion Cadman

# Commercially Speaking

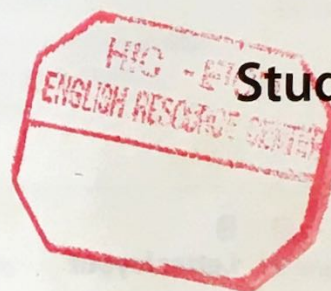
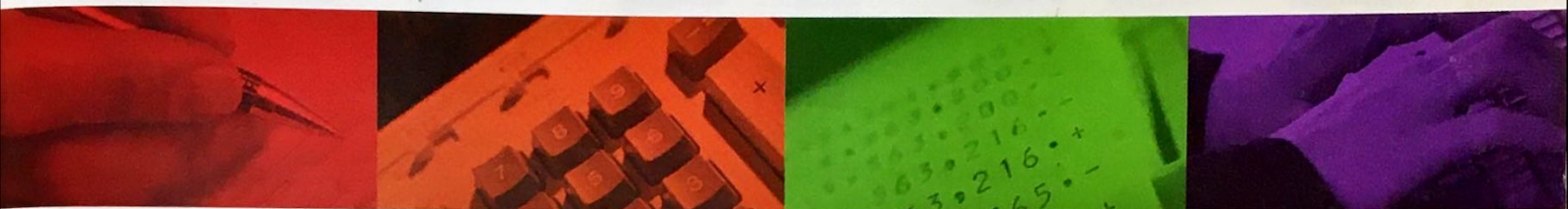


Student's Book

OXFORD

Mark Irvine and Marion Cadman

# Commercially Speaking



Student's Book



**OXFORD**  
UNIVERSITY PRESS

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# Glossary

**accommodation** /ə'kɒmə'deɪʃn/ a place to live, work, or stay, e.g. a hotel  
 an **account** /ə'kaʊnt/ a financial arrangement with a bank or company  
**accounting** /ə'kaʊntɪŋ/ keeping and checking accounts  
 an **acknowledgement** /ək'nɒlɪdʒmənt/ a letter or telephone call to say that something has been received  
 an **adjustment** /ə'dʒʌstmənt/ a change (in figures) to make something correct  
**administration** /əd'mɪnɪ'streɪʃn/ the routine organization of a business  
 to **advertise** /'ædvətaɪz/ to publicize, give information to the public  
 an **advertisement** /əd'vɜ:tɪsmənt/ publicity in newspaper, TV, etc. offering (or asking for) a product or service; sometimes abbreviated to *advert* or *ad*  
 to **afford** /ə'fɔ:d/ to have enough money to pay for something  
 an **agent** /'eɪdʒənt/ someone who finds customers for another person, often in a different country  
 an **agreement** /ə'ɡri:mənt/ a promise or contract between people or organizations  
 an **answerphone** /'ɑ:nsəfəʊn/ a telephone, or machine attached to one, that can answer calls automatically and record messages left by the caller  
 to **apologize** /ə'pɒlədʒaɪz/ to say you are sorry  
**applicable** /'æplɪkəbl/ relevant  
 an **application** /æplɪ'keɪʃn/ a formal request for something, e.g. a job, a bank account  
 to **apply for** /ə'plai/ to ask for something, e.g. a job, a place on a course  
 an **appointment** /ə'pɔɪntmənt/ a meeting that has been arranged for a particular date and time  
**approval** /ə'pru:v/ acceptance of something  
 to **approve** /ə'pru:v/ to say that something is acceptable  
 to **arrange** /ə'reɪndʒ/ to organize  
 an **arrangement** /ə'reɪndʒmənt/ a plan, or preparations for a future event  
 the **asking price** /'ɑ:skɪŋ praɪs/ the price at which something is offered for sale; the seller may be willing to accept less  
**available** /ə'veɪləbl/ not busy, free to talk (of people); ready for immediate sale (of products)

a **bank** /bæŋk/ institution which holds money on behalf of its customers  
 to **bank** /bæŋk/ to deposit money in a bank account  
 a **bargain** /'bɑ:gɪn/ something that is sold below the asking price  
 to **bargain** /'bɑ:gɪn/ to ask the seller to lower the price  
 to **bear (the) cost** /beə ðə kɒst/ to be responsible for payment  
 a **benchmark** /'bentʃmɑ:k/ a reference point, or standard, for measuring the quality of other items  
 a **bill** /bɪl/ a written list of money owed for goods or services; see **invoice**  
 a **boardroom** /'bɔ:dru:m/ a room where directors of a company have meetings

**capital** /'kæpɪtl/ money used to start a business or which belongs to a business  
 to **charge** /tʃɑ:ʒ/ to ask for payment for goods or a service  
 to **chase (up) payment** /tʃeɪs 'peɪmənt/ to ask the person or company which owes money to pay  
 a **cheque** /tʃek/ a special printed form for transferring money from one bank account to another, which is signed by the account holder  
 to **clear** /kliə/ to pay (a bill, a debt)  
 a **client** /klaɪənt/ someone who buys a service; see **customer**  
 a **colleague** /'kɒli:g/ someone who works with you in the same organization  
**commerce** /'kɒmɜ:s/ buying and selling goods and services, and all the activities related to this; see **trade**  
 a **commissioner** /kə'mɪʃənə/ an official in a commission (government department)  
**communication** /kəm'jʊnɪ'keɪʃn/ exchange of information between people  
**communications** /kəm'jʊnɪ'keɪʃnz/ systems which allow transport of goods and people  
 a **company** /'kʌmpəni/ an organization that makes, buys, or sells goods, or offers a service for profit  
 to **compensate** /'kɒmpəseɪt/ to pay money (or goods) to someone whose property has been damaged or lost  
 a **competitor** /kəm'petɪtə/ a person (or company) that works in the same market  
 to **complain** /kəm'pleɪn/ to say you are

unhappy about goods or a service  
 a **complaint** /kəm'pleɪnt/ a statement from someone who is complaining  
**conditions** /kən'dɪʃnz/ terms in a contract or agreement  
 a **conference** /'kɒnfərəns/ a meeting or series of meetings, for a group of people with a common interest, e.g. a sales conference in a company  
 to **confirm** /kən'fɜ:m/ to say that something is correct  
 a **consignee** /kənsaɪ'ni:/ a customer, person receiving goods  
 a **consignment** /kən'saɪnmənt/ a quantity of goods sent to a customer or agent  
**consignment note** /kən'saɪnmənt ,nəʊt/ a document sent with goods with details about the goods and sender / consignor, and signed by the consignee on arrival  
 a **consignor** /kən'saɪnə/ a person sending goods to a customer  
 a **container** /kən'teɪnə/ a box or bottle, etc. in which goods are transported and sold  
**convenient** /kən'vi:njənt/ suitable, e.g. a convenient time for a meeting  
**correspondence** /kɒrɪs'pɒndəns/ communication in writing (letters, faxes, etc.)  
 the **cost** /kɒst/ the amount of money you pay for something  
 to **cost** /kɒst/ to be the price of a product or service  
**costing** /'kɒstɪŋ/ a breakdown of what something will cost  
**cost price** /'kɒst ,praɪs/ the price you pay when you buy goods to resell at a higher price  
 a **courier** /'kʊrɪə/ a person or company that delivers goods quickly  
**current** /'kʌrənt/ happening now, e.g. a current price list has today's prices  
 a **CV** (curriculum vitae) /sɪ: vi:/ a document which summarizes a person's education, qualifications, and work experience  
**credit** /'kredit/ an arrangement where goods or services can be paid for later  
 a **customer** /'kʌstəmə/ a person or organization that buys goods or services  
**customer base** /'kʌstəmə ,beɪs/ regular customers  
**customs** /'kʌstəmz/ (7A) habits, or behaviour which is usual in certain cultures; (9A) the place where goods are examined before export or import

# Glossary

a **deadline** /'dedlaɪn/ the time and date when something must be completed

to **deal with** /'di:əl ,wɪð/ to give your attention to something or someone, often to solve a problem; to do business with; to discuss

a **debt** /det/ money that is owed

to **deduct** /drɪ'dʌkt/ to take away an amount of money from a bigger amount

to **deliver** /drɪ'lvə/ to take goods, etc. to where they are wanted

a **demand** /dɪ'mɑ:nd/ a strong request e.g. for payment; a product or service which is wanted by the public is *in demand*

a **deposit** /drɪ'pɒzɪt/ payment of part of a larger sum of money

a **depot** /'depəʊ/ a place where goods are stored while being transferred from one place to another

a **design** /dɪ'zaɪn/ how something looks or works; a drawing that shows this; a new design can be a product that is given new characteristics

a **destination** /destɪ'neɪʃn/ the place where people or goods go; the end of a journey

a **discount** /'dɪskaʊnt/ a reduction in price

to **dispatch** /dɪs'pætʃ/ to send goods, letters, etc. (also: *despatch*)

to **disregard** /dɪsrə'ɡɑ:d/ not to take into consideration; ignore

a **display** /dɪs'pleɪ/ an arrangement of goods for sale in a place where people can see them

a **distributor** /dɪs'trɪbjʊtə/ a person or organization that supplies goods to shops from the producer or manufacturer

a **document** /'dɒkjʊmənt/ a written or printed paper that records an agreement or event, or gives proof of identification or ownership

**documentary credit** /dɒkjʊ'mentɪ 'kredɪt/ a letter of credit to which an exporter attaches other documents (e.g. a Bill of Lading, an insurance certificate) to obtain payment from a bank

a **draft** /dra:ft/ an early version of a letter / document; a bank draft

to **earn** /ɜ:n/ to make money by working or from investments

**efficient** /ɪ'fɪʃənt/ when a system, machine, or person produces good results quickly

to **employ** /ɪm'plɔɪ/ to give work to

someone: an employer gives work to an employee

to **enclose** /ɪn'kləʊz/ to include something in an envelope with a letter

**engaged** /ɪn'geɪdʒd/ busy (on the phone)

an **enquiry** /ɪn'kwairi/ a question you ask to get information (also: *inquiry*)

**equipment** /ɪ'kwɪpmənt/ the things used for a particular job or hobby

to **estimate** /'estɪmeɪt/ to give an approximate cost or value of something

**EU** /i: ju:/ the European Union

to **exchange** /ɪks'tʃeɪndʒ/ to give or receive goods or money, etc. for something of equal value

**expense** /ɪk'spens/ money spent by someone while doing a job

an **expiry date** /ɪk'spaɪrɪ ,deɪt/ the date after which something is no longer valid

an **export agency** /'eksɒp:t ,eɪdʒənsi/ a business that promotes the export of goods or services

to **export** /ɪk'spɔ:t/ to send goods or services into another country

an **exporter** /ɪk'spɔ:tə/ the person or organization that exports goods

an **extension number** /ɪk'stenʃn ,nʌmbə/ a telephone number inside a company to which you can be connected from a switchboard

**facilities** /fə'sɪlətɪz/ equipment, rooms, services e.g. *conference facilities* might include a flip-chart and an overhead projector

**faulty goods** /'fɔ:ltɪ 'ɡʊdz/ goods that are damaged or imperfect

a **fax** /fæks/ a copy of a document sent or received electronically through telephone lines

a **fee** /fi:/ money paid for a professional service

a **file** /faɪl/ a collection of information or documents kept in a particular place; containers for keeping documents

to **fill in** /fɪl 'ɪn/ to complete something, often a pre-printed form

**financial** /faɪ'nænʃl/ to do with money

a **flight** /flaɪt/ a journey on a plane

a **flow chart** /'fləʊ ,tʃɑ:t/ a diagram, which is often used in business, to show the stages of a process and how long they take

a **font** /fɒnt/ a typeface

a **fortune** /'fɔ:tʃu:n/ a lot of money

a **forwarding company** /'fɔ:wədɪŋ ,kʌmpəni/ a company that organizes the transportation of goods

**franchising** /'fræntʃaɪzɪŋ/ an agreement where a franchisee buys the right to use a franchisor's trade name

**free** /fri:/ something which you don't need to pay for; someone who is not busy at the moment

**free of charge** /fri: əv 'tʃɑ:ʒ/ for no payment

**freight** /freɪt/ the transportation of goods from one place to another by sea or air; goods transported in this way

**full-time** /fʊl 'taɪm/ for all the normal working hours in a week

a **function** /'fʌŋkʃn/ an event

a **garment** /'ɡɑ:mənt/ an item of clothing, usually when talking about the manufacture or sale of clothes

to **get through** /,get 'θru:/ to make contact with someone on the telephone

a **gift** /ɡɪft/ a present

to **give away** /ɡɪv ə'weɪ/ to give free without charging

to **go ahead with** /,ɡəʊ ə'hed wɪð/ to continue with something

to **go in with** /,ɡəʊ 'ɪn wɪð/ to do something with other people

**goods** /ɡʊdz/ manufactured products for sale

**gross** /ɡrəʊs/ total cost / price / weight etc. before discount

**guarantee** /ɡæərən'ti:/ to promise (vb); a written promise (n)

**handcrafted** /'hænd ,kra:ftɪd/ made by hand

to **handle** /'hændl/ to deal with

**handling** /'hændlɪŋ/ moving, packing, storing goods

to **hold** /həʊld/ to wait (on the phone)

to **import** /ɪm'pɔ:t/ to bring goods or services into a country

an **importer** /ɪm'pɔ:tə/ the person or organization that imports things

**in charge of** /ɪn 'tʃɑ:ʒ əv/ responsible for

**income** /'ɪnkʌm/ money received

**incoterms** /'ɪnkəʊtɜːmz/ words used to describe transport and insurance costs (issued by the International Chamber of Commerce), used in international trade contracts; the incoterms used in this book are listed here

**Air Waybill (AWB)** /eə'weɪ bɪl/ a document that accompanies goods when they are transported by air

**Bill of Lading** /bɪl əv 'leɪdɪŋ/ a document that gives details of goods that are being transported

**CIF** /siː aɪ ef/ an export price which includes cost, insurance, and freight

**ex-works** /eks wɜːks/ delivery takes place at the seller's factory; the buyer pays for transit costs and takes the risk

**FOB** /ef eo biː/ free on board, an export price that does not include the cost of shipping

**SAD** /es eɪ diː/ Single Administrative Document: the customs document used in Europe

**industry** /'ɪndʌstri/ the production of goods or services to sell

an **in-service course** /'ɪnsɜːvɪs 'kɔːrs/ a training course in specific skills for people who already work for a company

**insurance** /ɪn 'ʃʊərəns/ a system of guarding against loss, damage, or injury to property and people by paying money to a company that agrees to pay for repairs or replace property that is damaged or stolen

to **invest** /ɪn 'vest/ to put money into a business with the hope of making a profit

an **investment** /ɪn 'vestmənt/ the money put into a business

an **invoice** /ɪn'vɔɪs/ a list of goods or services sold and of how much must be paid for them; see **bill**

to **invoice** /ɪn'vɔɪs/ to send or prepare an invoice

**IT** /aɪ tiː/ information technology, e.g. the IT department of a company

an **irrevocable letter of credit** /'ɪrevəkəbl 'letə(r) əv 'kredit/ a letter of credit which can only be cancelled with the agreement of the payee

an **item** /'aɪtəm/ a thing, e.g. items in a list

to **itemize** /'aɪtəmaɪz/ to separate or specify every item on a bill or list

a **label** /'leɪbl/ the name of the producer of

particular products; a piece of paper, etc. that is attached to a product and gives information about it

**letterhead** /'letəhed/ the part of a letter with the printed name, address, and logo of an organization or company

**layout** /'leɪaʊt/ the position and design of words and pictures in e.g. a letter or newspaper

a **leaflet** /'liːflət/ a piece of printed paper that provides information or advertises something

**legal** /'liːgl/ allowed by the law

a **letter of credit** /'letə(r) əv 'kredit/ a letter that is sent from one bank to another so that a customer can get money

**liable for** /'laɪəbl/ responsible for paying a debt or making good damage or loss

**literature** /'lɪtrətʃə/ printed information about a product or service, e.g. brochures, leaflets, and catalogues

a **loan** /ləʊn/ money lent on condition that it will be paid back at a later date, usually with interest

a **logo** /'ləʊɡəʊ/ a symbol or design used on products, buildings, stationery, etc. to advertise a company

a **loss** /lɒs/ money lost in business; when a company gets back less than it invests, it *makes a loss*

**Ltd (Limited)** /'lɪmɪtɪd/ private limited company (in the UK); a company which is owned by its members, and which cannot offer its shares for sale

**mail order** /,meɪl 'ɔːdə/ buying and selling by post

to **manage** /'mænɪdʒ/ to be in charge or in control of something

a **manager** /'mænɪdʒə/ a person involved in managing something

**manufacturing industries** /,mænʃə'fæktʃərɪŋ ,ɪndʌstrɪz/ factories producing large quantities of goods with machinery

**marketing** /'mɑːkɪtɪŋ/ the activity of identifying potential buyers for a product and stimulating a demand

**market research** /,mɑːkɪt riː'sɜːtʃ/ studying a market to discover facts about it

a **meeting** /'miːtɪŋ/ an organized occasion when people get together to discuss / decide something

a **mission statement** /'mɪʃn ,stetmənt/ a statement of the objectives and policy of an organization

a **module** /'mɒdʒʊl/ part of a course

a **motif** /məʊ'tiːf/ a design

**notification** /nəʊtɪfɪ'keɪʃn/ the process of informing somebody about something (formal)

to **notify** /'nəʊtɪfaɪ/ to inform somebody about something (formal)

**on behalf of** /ɒn br'hɑːf əv/ for somebody / an organization

an **operator** /'ɒpəreɪtə/ someone who works at a telephone switchboard, or controls a machine

an **option** /'ɒpʃn/ the right to sell or buy something at an agreed amount

an **order** /'ɔːdə/ a request for goods to be supplied or made; the goods supplied to **order** /'ɔːdə/ to ask for something to be supplied or made

an **outcome** /'aʊtkʌm/ a result

an **outlet** /'aʊtlet/ a place where goods are sold to the public, e.g. a shop

**outstanding** /aʊt'stændɪŋ/ unpaid

**overdue** /əʊvə'djuː/ late

**overleaf** /əʊvə'liːf/ on the other side of a piece of paper

**overtime** /'əʊvətaɪm/ work that is extra to the usual working time

to **owe** /əʊ/ to be in debt to

an **owner** /'əʊnə/ the person to whom something belongs

a **PA** /piː eɪ/ a personal assistant to a manager

a **pack** /pæk/ things that are sold or given together, e.g. an *information pack*

to **pack** /pæk/ to put in containers to sell or transport

a **package** /'pækɪdʒ/ a number of things packed together

**packaging** /'pækɪdʒɪŋ/ materials that protect products during transportation

a **partner** /'pɑːtnə/ one of two or more people who own or run a business together

a **partnership** /'pɑːtnəʃɪp/ an association of two or more people who own or run a

# Glossary

business together

**part-time** /'pɑ:t,tam/ working for only part of the full working week

a **pattern** /'pætn/ a design

**payable** /'peɪəbl/ that should be paid

a **payee** /'peɪi:/ the person who receives a payment, e.g. a cheque or letter of credit

a **payment** /'peɪmənt/ an amount of money to be paid

**percentage** /'pə'sentɪdʒ/ part of a hundred; 100% is the total amount

**performance** /'pə'fɔ:məns/ the way something is done

**perishables** /'perɪʃəblz/ goods, like food, that go bad (perish) quickly

a **personal organizer** /,pɜ:sənəl 'ɔ:gənaɪzə/ a kind of diary which you can add pages to or remove pages from

a **plan** /plæn/ a detailed drawing of a building; an arrangement

**PLC** /pi: el si:/ public limited company (in the UK); a company which can sell its shares to the public

**policy** /'pɒləsi/ a plan of action; a description of a company's position on an important issue

a **postal order** /'pəʊstl ɔ:də/ a piece of paper bought from a post office which represents the amount of money paid for it and which can be exchanged for cash by the person who receives it and is named on it

**prepaid** /,pri: 'peɪd/ paid in advance

a **presentation** /,prezn'teɪʃn/ an occasion when someone talks about or presents something at a meeting

a **price** /praɪs/ the amount of money that something costs

a **product** /'prɒdʌkt/ something that is made to sell

**production** /prə'dʌkʃn/ the activity of producing; a theatrical show

a **profit** /'prɒfɪt/ the money made by / from a business

**profitable** /'prɒfɪtəbl/ making money by selling goods or services

a **proforma invoice** /prəʊ,fɔ:mə 'ɪnvɔ:s/ an invoice that is sent before the goods are supplied

to **promote** /prə'məʊt/ to advertise; to give someone a more important job in a company

a **proof** /pru:f/ a copy of something printed to show what it will finally look like

**property** /'prɒpəti/ things people own; land and buildings

a **proposal** /'prə'pəʊzl/ a suggested idea or plan for people to consider

**publicity** /'pʌb'lɪsəti/ attracting people's attention by giving information about something, often with the intention of selling it

**public relations** /,pʌblɪk rɪ'leɪʃnz/ the job of giving information about a company to help maintain or improve its public image

**publishing** /'pʌblɪʃɪŋ/ preparing and printing books / newspapers / etc.

to **purchase** /'pɜ:tʃɪs/ to buy something (formal)

to **put through** /,pʊt 'θru:/ to connect two people on the telephone

**quality** /'kwɒləti/ how good something is; the condition of something

a **quantity** /'kwɒntəti/ an amount

**quarter** /'kwɔ:tə/ three months of a year; 25% of something

a **questionnaire** /'kwestʃə'neə/ a list of questions for people to answer, e.g. when doing market research

a **quotation** /kwəʊ'teɪʃn/ the price given for some work or a service before it is done

to **raise cash** /,reɪz 'kæʃ/ to obtain money

a **range** /remɪdʒ/ a group or collection of similar products

a **receipt** /rɪ'si:t/ a document that shows that goods have been paid for; *on receipt*: when you receive

a **recipient** /rɪ'sɪpiənt/ someone who receives something

**redundant** /rɪ'dʌndənt/ no longer needed; a person who *is made redundant* loses his / her job

a **reference** /'refərəns/ a letter from a previous employer about the quality of your work and personality

a **refund** /rɪ'fʌnd/ money given back

to **regret** /'rɪɡret/ to be sorry

to **reject** /rɪ'dʒekt/ to say no to something

a **repayment** /rɪ'peɪmənt/ money given back, e.g. because goods are faulty

a **replacement** /rɪ'pleɪsmənt/ a substitute for something that is damaged or wrong

in **reply** /,ɪn rɪ'plai/ in answer

to **request** /rɪ'kwest/ to ask for

to **require** /rɪ'kwaɪə/ to need; to ask for a **requirement** /rɪ'kwaɪəmənt/ something that is needed or asked for

a **reservation** /reza'veɪʃn/ a booking

to **retail** /'ri:teɪl/ to sell to the general public

a **retail chain** /'ri:teɪl tʃeɪn/ a chain of shops owned by the same company

a **retailer** /'ri:teɪlə/ a person or company that sells directly to the public

a **risk** /rɪsk/ you *take a risk* when you do something that may not be successful

a **rubber band** /,rʌbə 'bænd/ a thin circle of elastic rubber used to hold things together

to **run** /rʌn/ to *run* a company or office means to manage it

a **safe** /seɪf/ a strong box with a key for keeping money, etc. secure

a **salary** /'sæləri/ regular payment for work done for a company

a **sales department** /'seɪlz dɪ,pɑ:tmənt/ the part of a company responsible for selling goods or services

a **sample** /'sɑ:mpl/ an example of a product to **schedule** /'ʃedju:l/ to programme; to *reschedule* is to change the time of an arrangement

a **selling point** /'selɪŋ ,pɔɪnt/ a special feature of a product that will make people want to buy it

**selling price** /'selɪŋ ,praɪs/ the cost of goods to the general public

a **service** /'sɜ:vɪs/ the work or job that a non-manufacturing company does; an organization that helps with something useful, e.g. the health service

a **share** /ʃeə/ a part; a company's capital can be divided into shares, and the people who have the shares are shareholders in the company and can vote on important decisions

to **share** /ʃeə/ to divide something between a number of people

a **shelf** /ʃelf/ plural: *shelves*; a surface where things are kept, e.g. a book shelf

to **ship** /ʃɪp/ to send products by sea or air

a **shipment** /'ʃɪpmənt/ a quantity of goods being shipped

a **shipping company** /'ʃɪpɪŋ ,kʌmpəni/ an organization that arranges for goods to be sent to another country by sea, air, rail, or road

**shipping documents** /'ʃɪpɪŋ ˌdɒkjʊmənts/ the documents sent by an exporter to a bank or agent in the importer's country, e.g. a bill of lading, an insurance certificate, a certificate of origin, an export licence

to **shortlist** /'ʃɔːtlɪst/ to select a small number of people from a large number of people who have applied for a job

a **signature** /'sɪɡnɪtʃə/ a handwritten name on a letter or document

a **slogan** /'sləʊɡən/ a memorable expression associated with company or one of their products

a **sole trader** /ˌsəʊl 'treɪdə/ a person who owns and runs a business by him / herself

a **solicitor** /sə'lsɪtə/ a lawyer (in the UK; attorney in the USA)

**speedy** /'spiːdi/ fast

to **spend** /spend/ to pay money for something you want

**staff** /stɑːf/ the people who work for a company

a **stage** /steɪdʒ/ a part of an activity, e.g. a phone conversation

a **stand** /stænd/ a stall or shop at a trade fair

to **stand out** /stænd 'aʊt/ to be noticeable

to **state** /steɪt/ to say (formal)

a **statement** /'steɪtmənt/ a list of amounts paid and owed, that a seller sends a buyer, usually every month

**stationery** /'steɪʃənəri/ writing materials, e.g. paper, envelopes, pens

**statistics** /stə'tɪstɪks/ information presented in a numerical form

in **stock** /ɪn 'stɒk/ available for sale

a **storeroom** /'stɔː ˌruːm/ a place where goods are kept

to **submit** /səb'mɪt/ to give something to someone for consideration or for action

a **supplier** /sə'plaɪə/ the person or company that gives goods or services to a shop or another company

to **supply** /sə'plaɪ/ to give goods (*supplies*) to a customer

**support** /sə'pɔːt/ help, assistance

a **switchboard** /'swɪtʃbɔːd/ equipment used for receiving and transferring telephone calls in a company

**time out** /'taɪm ˌaʊt/ a break from a job or activity

a **tip** /tɪp/ a suggestion

**tourism** /'tuərɪzəm/ the industry that provides accommodation, transport, etc. for people who travel for pleasure

a **track record** /træk 'rekɔːd/ the success, or lack of it, of a business or person in business over a period of time

**trade** /treɪd/ buying and selling

a **trade fair** /'treɪd ˌfeə/ an exhibition where manufacturers and sellers display their goods to potential customers

**training** /'treɪnɪŋ/ teaching people how to do a particular job

**transport** /ˈtrɑːnsˌpɔːt/ movement of people or goods from one place to another by car / train / etc.

a **trip** /trɪp/ a short journey you make to another place and back again, often for

business

**unbeatable** /ˌʌn'biːtəbl/ when no one can do better, e.g. *an unbeatable offer*

**unconditional** /ˌʌnkən'dɪʃənəl/ absolute

to **undertake** /ˌʌndə'teɪk/ to agree to do something

**unsaleable** /ˌʌn'seɪləbl/ goods which are *unsaleable* cannot be sold, usually because they are of poor quality or damaged

**up-to-date** /ˌʌptə'deɪt/ modern, following the most recent ideas

**valid** /'vælɪd/ legally acceptable

of **value** /'væljuː/ worth a lot

**VAT** /viː ɛt tiː/ Value Added Tax (in the UK); tax on goods which are sold

a **voucher** /'vaʊtʃə/ a piece of paper that can be exchanged for goods or services for the amount shown

a **warehouse** /'weəhaʊs/ a large building where goods are stored

**wholesaler** /'həʊlseɪlə/ a person or company that buys in large quantities from the manufacturer and sells to the retailer

**will** /wɪl/ a legal document that states what must happen to someone's money and property after his / her death

**wrapping** /'ræpɪŋ/ the material used for covering or packing goods

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