



**ADMINISTRATIVE COMMITTEE
FOR THE TIR CONVENTION, 1975**

TIR Executive Board (TIRExB)

(Fortieth session, 15 and 16 June 2009,
agenda item 4)

BEST PRACTICES WITH REGARD TO THE USE OF THE TIR CARNET

Note by the secretariat

A. INTRODUCTION

1. At its thirty-ninth session, the TIRExB reviewed Informal document No. 1 (2009) and established that the refusal for a TIR transport to enter a country is usually based on formal reasons, such as, but not limited to, the expiry of the validity of the TIR Carnet, the absence of required documentation or the application of Article 38 of the Convention. However, and more worryingly, there seem to be situations where a TIR transport is refused entry without the reason being specified in writing by Customs. Although, all in all, the factual number of cases of refusal may be limited, the TIRExB agreed that each situation gave rise to considerable problems in the processing of the TIR Carnet. Therefore, the TIRExB agreed that it would seem useful if Customs could be encouraged to indicate the reason of refusal in the TIR Carnet (Box “For official use”) and detach the concerned Vouchers No. 1 and No. 2 from the TIR Carnet. This would then enable the Customs authorities of the country of return to further process the TIR Carnet. In order to further the issue, the TIRExB requested the secretariat to prepare a document for discussion at the present session, containing, on the one hand, proposals for an Explanatory Note encouraging Customs authorities to indicate the reason of refusal in the TIR Carnet and, on the other hand, an example of best practice, clarifying how Customs authorities should process a TIR Carnet in the case of refusal (TIRExB/REP/2009/39draft, paras 11-12).

2. As requested, the secretariat prepared this Informal document for consideration and, possibly, adoption by the Board.

B. CONSIDERATIONS BY THE SECRETARIAT

3. Although the TIRExB expressed at its thirty-ninth session the request that an Explanatory Note be drafted, the secretariat is of the opinion that, due the absence of a specific legal provision covering

the subject to which the instruction could be attached and considering the qualification of the information, being a recommendation, a comment seems to be a more appropriate form to express the preoccupation by the TIRExB with regard to the situation of refusal of a TIR transport to enter the territory of a country.

4. Introduce a new comment to Annex 1 of the Convention to read as follows:

Use of the TIR Carnet in case goods carried under the TIR procedure are refused to enter the territory of a Contracting Party

In case, in exceptional circumstances, competent authorities take the decision not to allow goods under the TIR procedure to enter the territory of their country, Customs authorities are recommended to clearly indicate in Box “For official use” of all remaining Vouchers No. 1/2 the precise reason for this decision, including, if possible, a clear reference to the provision(s) of national or international law on which this decision was based.

C. BEST PRACTICE IN CASE OF REFUSAL OF A TIR CARNET

5. The secretariat proposes to insert the following text as part of Chapter 5 of the TIR Handbook.

“Example of best practices on the use of the TIR Carnet

4. It may occur that for various reasons, such as, but not limited to, the fact that the Customs office of departure has, by mistake, accepted a TIR Carnet after expiry of its validity, the detection that some data on the TIR Carnet are missing, the fact that the transported goods are banned from importation or because Article 38 of the TIR Convention needs to be applied, that the competent authorities of a country decide not to allow a TIR transport to enter the territory of their country. In case this occurs, Customs authorities of the Customs office of entry en route are recommended to apply the following procedure:

- (a) Fill-in, stamp and tear off Voucher No.1 and 2, certifying the start and termination of the TIR operation for their country;
 - (b) Indicate in Box “For official use” of all remaining Vouchers No. 1/2, the precise reason for the decision to refuse entry to the TIR transport. A reference to the decision leading to the refusal should be indicated as well as, if possible, to the provisions of national or international law on which this decision is based;
 - (c) Upon return at the Customs office of exit en route, Customs authorities should endorse the changes made to Box 6 (Country/countries of destination) in the remaining Vouchers No. 1/2 and proceed to open the TIR Carnet for a TIR operation in the territory of their country.”
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