

**Best Practice: 5.3    PROCEDURE FOR THE DISCHARGE OF A TIR  
OPERATION (extract of the TIR handbook)**

1. Customs offices processing TIR Carnets shall keep separate registers in their Customs ledgers for TIR Carnets.
2. The Customs office of departure or entry (en route) shall retain voucher No. 1 of the TIR Carnet. With a view to assisting in the return of voucher No. 2 it may enter in the box "For official use" of voucher No. 2 the following text: "To be returned to ...." followed by the name and full address of the Customs office to which voucher No. 2 must be returned (where applicable, via or to a centralized office). This text should, as far as possible, be inserted by means of a stamp and must be clearly legible.
3. The Customs office of departure or entry (en route) shall ensure that box 22 in voucher No. 1 contains the name of the Customs office of destination or exit (en route) with a view to facilitating inquiry procedures.
4. The Customs office of departure or entry (en route) may inform preliminarily the Customs office of destination or exit (en route) on the dispatch of the goods transported within the TIR procedure, in order to hinder the improper or fraudulent discharge of a TIR operation.
5. The Customs office of destination or exit (en route) shall detach and send without delay (within 5 working days) following the termination of the TIR operation, the part of voucher No. 2 relating to boxes 18 to 28 to the Customs office designated in the box «For official use», where applicable, via or to a central office.
6. The Customs office of destination shall make available, without delay following the termination of the TIR operation, all information concerning the termination of the TIR operation in an authorized international control system, such as the SafeTIR system operated by the IRU, in accordance with Annex 10 of the Convention and in line with article 42 ter of the Convention.
7. A special e-mail or teletype message containing data from voucher No. 2 of the TIR Carnet may be used as a confirmation of termination, instead of sending by mail voucher No. 2 (or a return slip) from the Customs office of destination or exit (en route) to the Customs office of departure or entry (en route).
8. Upon receipt of the voucher No. 2 referred to in paragraph 5 above or upon receipt of the e-mail or teletype message referred to in paragraph 7 above, the Customs office of departure or entry (en route) shall without delay compare the information contained therein with the same contained in the retained voucher No. 1 of the TIR Carnet referred to in paragraph 2 above.

9. In case of several Customs offices of departure or destination, the above procedure shall apply *mutatis mutandis*.

10. In cases where the Customs office of destination or exit (*en route*) is different from that mentioned in voucher No. 2 of the TIR Carnet, that office shall inform the office mentioned in voucher No. 2 without delay.

11. With a view to detecting and preventing fraud, the office of departure or entry (*en route*) (where applicable, the centralized office), apart from cases of doubt, shall verify *à posteriori* a random proportion of 1 per thousand with a minimum of 6 documents per month of all returned vouchers No. 2.

12. The Customs authorities shall take necessary measures to protect their telecommunications, ledgers, files, etc. from unauthorized access and to prevent the possibility of sending falsified confirmations of discharge.