

**Best Practice: 5.2    PROCEDURE FOR THE TERMINATION OF A TIR  
OPERATION (extract of the TIR handbook)**

1.     The goods and the TIR Carnet relating thereto shall be produced to the Customs office of destination or exit (en route) during the days and hours appointed for opening. However, the said office may, at the request and expense of the party concerned, allow the documents to be produced outside the appointed days and hours.
  
2.     The office of destination or exit (en route) shall:
  - carry out controls of the documents, the load compartments and the goods contained therein, as appropriate;
  - register the TIR Carnet;
  - provide a certificate of termination by completion of boxes 24 to 28 of voucher No. 2 of the TIR Carnet;
  - complete the counterfoil and remove voucher No. 2 from the TIR Carnet; return the TIR Carnet to the person presenting it;
  - create a record 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.
  
3.     Besides voucher No. 2 and counterfoil No. 2 of the TIR Carnet, the Customs office of destination or exit (en route) may issue additional documents to the person presenting the TIR Carnet (e.g. a receipt on request to be completed in advance by the person concerned) and may use complementary means of identification to facilitate disclosure of false Customs stamps in TIR Carnets. In order to detect irregularities as soon as possible the Customs authorities may verify the legality of counterfoil No. 2 of the TIR Carnet and of other additional documents during the return trip of a vehicle and/or upon exit from a country. These verifications should be carried out as soon as possible.

**Remark:**

Operators often have difficulty in resolving inquiries sent to them by Customs authorities about the non-discharge of TIR operations. Additional documents mentioned in paragraph 3 are not acceptable as proof of termination, but they may be useful in helping to resolve inquiries. Under the TIR procedure, the TIR Carnet is given back to the operator, but he then sends it to the national association and may therefore have no documentation that he can produce in the event of inquiries being made. Records about termination of TIR operations found 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 may also be considered valid evidence of the termination of TIR operations.