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Administrative Committee for the TIR Convention, 1975

Sixty-first session

Geneva, 11 June 2015

Item 3 (e) of the provisional agenda

Revision of the Convention:

Amendment proposals to the Convention:

Audit requirements for an authorized international organization

Audit requirements for an authorized international organization

Note by the secretariat

I. Mandate

1. At its 139th session, the Working Party took note of document ECE/TRANS/WP.30/2015/5, containing the result of consultations between the International Road Transport Union (IRU) and the United Nations Economic Commission for Europe (UNECE) secretariats on the wording of the possible new provisions (o), (p) and (q) to Annex 9, Part III of the Convention. The document also included the checklist of all documents submitted by IRU to fulfil its obligations under Annex 9, Part III. The Working Party, noting that the voluminous documentation submitted by IRU needed expert examination, reiterated the need for maximum transparency in the functioning of an authorized international organization and welcomed the significant progress achieved thus far. The Working Party, accordingly, agreed to submit the documents to the Administrative Committee (AC.2) for consideration.

2. The present document has been prepared by the secretariat in line with the request of the Working Party.

II. Background

3. On 10 October 2013, a new Part III to Annex 9 of the TIR Convention entered into force. It requires the international organization, as referred to in Article 6 of the Convention, to submit various types of information to either the TIR Administrative Committee (AC.2) or the TIR Executive Board (TIRExB), for the sake of providing transparency in the management and organization of the international guarantee system.

III. List of documents submitted by IRU and UNECE in application of Annex 9, Part III of the TIR Convention

3. IRU submitted documents to the UNECE secretariat in application of Annex 9, Part III of the TIR Convention. On 2 October 2014, the Executive Secretary of UNECE, Mr. Christian Friis Bach, met with the Secretary-General of IRU, Mr. Umberto de Pretto who officially handed over, as the last outstanding document, a copy of the 2013 accounts of IRU, approved by its General Assembly and duly audited by its external auditor. With this, IRU considered that it had fulfilled all requirements under the new provisions of Annex 9, Part III of the TIR Convention, subject to the approval by AC.2.

4. The secretariat drafted the following checklist with the documents that IRU has submitted:

	<i>Date of submission</i>	<i>Available for Contracting Parties</i>	<i>Next submission</i>
Annex 9, Part III, Article 1 (a), : proof of sound professional competence and financial standing for ... by means of annual submissions of consolidated financial statements duly audited by internationally organized independent auditors			
2013 accounts of IRU, approved by its General Assembly and duly audited by its external auditor	October 2014	As hard copy with the secretariat	Second half of 2015
Annex 9, Part III, Article 1 (b): Absence of serious or repeated offences against customs of tax legislation			
Letter dated 6 October 2014 of Swiss Customs stating the absence of offences against the customs legislation	November 2014	As hard copy with the secretariat	On request of TIRExB or AC.2
Letter dated 15 January 2010 from the Swiss “Administration fiscale cantonale”, granting IRU tax exemption until 2020 (indirect proof, such a status can only be obtained if there are no repeated offences against tax legislation).	August 2014	As hard copy with the secretariat	2020
Certificate dated 23 March 2010 from the Swiss customs granting IRU the status of authorized consignor until 22 March 2015 (indirect proof, such a status can only be obtained if there are no repeated offences against customs legislation).	August 2014	As hard copy with the secretariat	April 2015
Annex 9, Part III, Article 2 (a) : provide the Contracting Parties of the TIR Convention via the national associations affiliated to the international organization with certified copies of the global guarantee contract and proof of guarantee coverage			
At the secretariat are available (submitted by the Contracting Parties):	January 2014	As hard copy with the secretariat	2015
<ul style="list-style-type: none"> • Copies of the written agreements or any other legal document between the competent authorities (Customs) and the national guaranteeing association as well as any modifications thereto (conform Annex 9, Part I, para. 1 (d)); • Copies of the insurance or financial guarantee contracts as well as any modifications thereto (conform Annex 9, Part I, para. 3 (v)); 			

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- Copies (renewed annually) of the insurance certificate (Annex 9, Part I, para. 3 (v)).

Annex 9, Part III, Article 2 (b): provide the competent bodies of the TIR Convention with information on the rules and procedures set out for the issue of TIR Carnets by national associations

	<i>Date of submission</i>	<i>Available for Contracting Parties</i>	<i>Next submission</i>
Associations TIR Manual	August 2014	As hard copy with the secretariat	When modified
TIR Carnet holder's Manual	August 2014	As hard copy with the secretariat	When modified
Deed of engagement of the issuing and guaranteeing association of ordinary TIR Carnets	August 2014	As hard copy with the secretariat	When modified
Deed of engagement of the IRU towards issuing and guaranteeing associations	August 2014	As hard copy with the secretariat	When modified
Declaration of Engagement by the transport company for admission to the TIR customs system and authorization to use TIR Carnets	August 2014	As hard copy with the secretariat	When modified
Chamber of Commerce Commercial Register extract (http://ge.ch/hrcintapp/externalCompanyReport.action?companyOfsUId=CH E-107.740.736&lang=FR)	Not applicable	internet	Not applicable
IRU constitution, dated 6 November 2009	August 2014	As hard copy with the secretariat	When modified

Annex 9, Part III, Article 2 (c) provide the competent bodies of the TIR Convention, on a yearly basis, with data on claims lodged, pending, paid or settled without payment

Situation of irregularities (See Informal document WP.30 (2014), No. 10)	June 2014	As WP.30 document	June 2015
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Annex 9, Part III, Article 2 (d): the competent bodies of the TIR Convention with full and complete information on the functioning of the TIR system, in particular, but not limited to, timely and well founded information on trends in the number of non-terminated TIR operations, claims lodged, pending, paid or settled without payment that might give rise to concerns with regard to the proper functioning of the TIR system or that could lead to difficulties for the continued operation of its international guarantee system

	<i>Date of submission</i>	<i>Available for Contracting Parties</i>	<i>Next submission</i>
Safe TIR statistics (See Informal document WP.30 (2015), No. 5)	January 2015	UNECE website	January 2016
Situation of irregularities (See Informal document WP.30 (2015), No. 2)	January 2015	UNECE website	January 2016
Power presentation on the organization and functioning of the TIR guarantee chain. (www.unece.org/fileadmin/DAM/trans/bcf/wp30/documents/iru-presentation-e.pdf)	October 2004	UNECE website	Next WP.30
Insurance contract IRU AXA, dated 18 November 2010 (See restricted TIREXB Informal document No. 2 (2011))	December 2010	Hard copy at the TIR secretariat	When modified
Statement from AXA on insurance structure and the reinsurance contracts, dated 14 August 2014	August 2014	Hard copy at the TIR secretariat	When modified
Annex 9, Part III, Article 2 (e) : provide the competent bodies of the TIR Convention with statistical data on the number of TIR Carnets distributed to each Contracting Party, broken down by type			
Statistical data on the number of TIR Carnets distributed to each Contracting Party, broken down by type (See Informal document Informal document WP.30/AC.2 (2015), No. 4)	January 2015	UNECE website	January 2016

V. Considerations by the TIR Executive Board

5. At its sixtieth session (23–24 September 2014), TIRExB took note of this checklist and agreed with its contents, subject to approval by AC.2. The Board agreed that the documents would be kept by the secretariat, where they should be available, upon appointment, for Contracting Parties only.

VI. Invitations to the Contracting Parties

6. The Contracting Parties are informed that the documents mentioned in the checklist above are available for the Contracting Parties at the TIR Secretariat premises. Contracting Parties are invited to come and examine the documents.

VI. Considerations by the Committee

7. The Committee is invited to take note of the submission of documents by IRU to UNECE and to conclude if the requirements as stipulated by Annex 9, Part III of the Convention are fulfilled.