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INLAND TRANSPORT COMMITTEE

Working Party on Customs Questions

affecting Transport

(One-hundred-and-third-session, 4-7 February 2003,
agenda item 8 (b) (ii))

**CUSTOMS CONVENTION ON THE INTERNATIONAL TRANSPORT
OF GOODS UNDER COVER OF TIR CARNETS (TIR CONVENTION 1975)**

Revision of the Convention

Preparation of Phase III of the TIR revision process

Best practices concerning documentation required in the course of a TIR transport

Note by the secretariat

A. BACKGROUND

1. The Working Party, at its one-hundred-and-first session, considered the results of a survey conducted by the secretariat on documentary requirements for TIR operations (TRANS/WP.30/2002/15). The survey had shown that many Customs authorities require information in addition to that contained in the TIR Carnet in order to monitor and control TIR operations.

2. The Working Party reiterated that, in accordance with the Convention, apart from the TIR Carnet, other additional information and documentation concerning the Customs transit operation are not required. Nevertheless, the Working Party, recognizing the need of some Customs authorities to have more information to secure TIR Customs transit operations at the national level, requested the secretariat to prepare for its next session proposals for best practices concerning documentary requirements in connection with the TIR procedure (TRANS/WP.30/202, paras. 35-36).

3. Following that request, the secretariat has prepared the present document.

B. KYOTO CONVENTION

4. It should be underlined that the TIR procedure is a particular example of Customs transit. Despite some differences, Customs transit procedures pursue one goal (to facilitate transport of goods under Customs control from one Customs office to another) and should be governed by the same general principles. Thus, in order to develop an example of best practices in the framework of the TIR system, one should take into account experiences made within other Customs transit regimes as well. In this context, the best reference seems to be the revised Kyoto Convention (full name: International Convention on the Simplification and Harmonization of Customs Procedures) prepared under the auspices of the World Customs Organization (WCO) and reflecting the latest achievements in the field of Customs world-wide.

5. Apart from the body of the Convention and its General Annex and Specific Annexes, the revised Kyoto Convention provides implementation guidelines to ensure that the principles of simplification and modernization contained in the Convention are applied effectively by Customs administrations. Guidelines on simplification through the use of effective control techniques and automation, which also include examples of best practices, are being developed for each procedure and practice of the General Annex and the Specific Annexes.

6. Documentary requirements for Customs transit are touched upon in Specific Annex E and the Guidelines "Customs transit" as well as in Specific Annex A and the Guidelines "Formalities prior to the lodgement of the goods declaration". The relevant provisions are reproduced below:

"6.1. Goods declaration and descriptive documents

Standard 6

Any commercial or transport document setting out clearly the necessary particulars shall be accepted as the descriptive part of the Goods declaration for Customs transit and this acceptance shall be noted on the document.

The Goods declaration should make it possible to identify goods to be placed under the transit procedure. The document defined as the “Goods declaration” in the General Annex is the Customs document required for transit. However, the data required is often already in the operator’s computer system, in commercial documents or in transport documents (such as the packing list). These documents can therefore be accepted as the descriptive part of the Goods declaration and the declaration itself shall contain only the very minimum data required to identify the goods, such as the total number of packages, the total weight and the reference “according to the attached lists” or similar language.

The Customs office of destination and, where applicable, the other Customs offices concerned, such as the offices of exit and entry, should be able to ensure that the commercial document or the accompanying transport document making up the descriptive part of the Goods declaration is the actual document accepted by the Customs office of departure. That is why this document shall be marked by Customs. A sensible solution would be to stamp the document with both the number of the Goods declaration (identification) and the official seal (authentication).

7. Production of goods to the Customs

Standard 8

Where the Customs require documentation in respect of the production of the goods to the Customs, this shall not be required to contain more than the information necessary to identify the goods and the means of transport.

The principle in Standard 8 is to limit the information requirements to the minimum that will enable Customs to ensure compliance with Customs law. Customs should normally not require any more than a description of the goods and of the packages (marks and numbers, quantity and weight) and an identification of the means of transport.

Some administrations may require the lodgement of documentation once the goods have been presented to Customs. This documentation may have to follow a particular Customs model or format, but it is more facilitative to trade if Customs will accept any commercial or official document that contains the particulars necessary to identify the goods. This information can normally be obtained from commercial transport documents, the contents of which may vary from one mode of transport to another.

Recommended Practice 9

The Customs should limit their information requirements to that available in carriers’ normal documentation and should base their requirements on those set out in the relevant international transport agreements.

The principle in Recommended Practice 9 is to use the available information instead of requiring it to be duplicated in a different form for Customs purposes.

The documents required for the production of goods should contain no more than the following data:

...

- Goods arriving by land;
- Holder of the goods;
- Country of departure;
- Country of destination (if applicable);
- Registration No(s). of road vehicle(s) (if applicable);
- Identification No(s). of containers (if applicable);
- Marks and numbers of packages;
- Number and nature of the goods;
- Gross weight;
- Marks and number of seals (if applicable)..."

C. PROPOSAL BY THE SECRETARIAT

8. The secretariat proposes to utilize the above Guidelines from the Kyoto Convention as a basis for best practices or a Comment for inclusion into the TIR Handbook concerning documentary requirements in connection with the TIR procedure in the following way:

Information and documentation, other than the TIR Carnet, that may be required by the Customs in connection with a TIR transport

Where the Customs authorities require additional documentation in connection with a TIR transport, this should not be required to contain more than the information necessary to identify the goods and the road vehicles. The Customs should limit their information requirements to that available in carriers' normal documentation (CMR consignment note, packing list, invoice, if any, etc.) and should base their requirements on those set out in the relevant international transport agreements, such as, for instance, the CMR Convention, 1956. Any commercial or transport document used by the Customs authorities should be identified by indication of the relevant TIR Carnet(s) number(s) and stamped by the Customs.
