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**ECONOMIC COMMISSION FOR EUROPE**

**INLAND TRANSPORT COMMITTEE**

Working Party on Customs Questions affecting Transport  
(Ninety-third session, 18-22 October 1999,  
agenda item 7 (b) (i))

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

**Revision of the Convention: Phase II of the TIR revision process**

**Recommended procedures for the termination of a TIR operation**

**Recommended procedures for the discharge of a TIR operation**

**Recommended inquiry procedures**

**List of recommended documents to substantiate claims of non-discharge**

**Note by the secretariat**

As requested by the Ad hoc Group of Experts on Phase II of the TIR revision process on its fourth session (21-24 June 1999), the secretariat has prepared consolidated recommendations for the termination of a TIR operation, for the discharge of a TIR operation and for inquiry procedures. These recommendations have been prepared on the bases of the proposals made earlier by the European Commission, the Russian Federation and the IRU.

Apart from this and in accordance with the request of the Ad hoc Group of Experts on Phase II of the TIR revision process on its fourth session (21-24 June 1999) the secretariat has prepared a list of recommended documents to substantiate claims for non-discharge.

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## **A. RECOMMENDED PROCEDURE FOR THE TERMINATION OF A TIR OPERATION**

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 to voucher No. 2 and remove it 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 the Recommendation of the TIR Administrative Committee of 20 October 1995 (in line with article 42 bis of the Convention).

3. Beside 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 enquiries. Under the TIR procedure, the operator is given the counterfoil to voucher No. 2, 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

the Recommendation of the TIR Administrative Committee of 20 October 1995 (in line with article 42 bis of the Convention) may also be considered valid evidence of the termination of TIR operations.

## **B. RECOMMENDED PROCEDURE FOR THE DISCHARGE OF A TIR OPERATION**

4. Customs offices processing TIR Carnets shall keep separate registers in their Customs ledgers for TIR Carnets.

5. 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.

6. 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.

7. 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.

8. 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.

9. 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 required by the Recommendation of the TIR Administrative Committee of 20 October 1995 in an authorized international control system, such as the SAFETIR system operated by the IRU, in accordance with the Recommendation of the TIR Administrative Committee of 20 October 1995 (in line with article 42 bis of the Convention)

10. A special e-mail or teletype message containing data from voucher No. 2 of the TIR Carnet may be used as a confirmation of discharge, 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).

11. Upon receipt of the voucher No. 2 referred to in paragraph 8 above or upon receipt of the e-mail or teletype message referred to in paragraph 10 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 5 above.

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

13. 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.

14. 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 a posteriori a random proportion of 1 per thousand with a minimum of 6 documents per month of all returned vouchers No. 2.

15. 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.

### **C. RECOMMENDED INQUIRY PROCEDURE**

16. The tables below show in a succinct way the recommended inquiry procedures to be undertaken by the Customs offices of departure or entry (en route), destination or exit (en route) or the central Customs office.

17. Table 1 outlines the inquiry procedure applicable in the European Community if voucher No. 2 is not returned by the Customs office of destination or exit (en route).

18. Table 2 describes the inquiry procedure applicable in the Russian Federation if the Customs office of departure or entry (en route) has not received a confirmation by e-mail or teletype message on arrival of the goods from the Customs office of destination or exit (en route).

**Table 1**

<b>Action by Customs office of departure or entry (<u>en route</u>)</b>	<b>Non-sensitive goods</b>	<b>Sensitive goods</b>
(1) Send request for information to office of destination or exit ( <u>en route</u> )	voucher No. 2 not returned after 3 months	voucher No. 2 not returned after 1 month
(2) Verify the existence of a record concerning the termination of the transport operation in an authorized international control system, such as the SAFETIR system operated by the IRU	same time as above	same time as above
(2) Inform national guaranteeing association of possible non-termination (pre-notification)	same time as above	same time as above
(3) Send a reminder to the supervisory authority for the Customs office of destination or exit ( <u>en route</u> )	3 months after (1)	1 month after (1)
(4) Notify the guaranteeing association and send a notification to the TIR Carnet holder of non-termination or conditional termination	3 months after (3)	1 month after (3)
(5) Request payment, as far as possible, from person(s) directly liable	3 months after (4)	3 months after (4)
(6) Send request for payment to the guaranteeing association	1 month after (5)	1 month after (5)

**Remark:**

The office in charge of the inquiry should inform the TIR Carnet holder or the guaranteeing association within three months whether it has accepted the alternative evidence of the termination of the TIR operation as well as in cases where, in the meantime, the office could discharge the operation by its own means (the certificate of termination has been found, etc.).

***Table 2***

<b>Action to be taken by Customs authorities</b>	<b>Conditions for application</b>	<b>Responsible Customs authority</b>
Send to the Customs office of departure or entry ( <u>en route</u> ) a written notification on non-arrival of the goods in 15 days following expiration of the set deadline for the delivery of the goods	The goods have not been presented at the Customs office of destination or exit ( <u>en route</u> ) within the set deadline for the delivery of the goods	Customs office of destination or exit ( <u>en route</u> )
Send a reminder to the Customs office of destination or exit ( <u>en route</u> )	Non-receiving of confirmation by a message or a written notification on non-arrival of the goods from any Customs office of destination or exit ( <u>en route</u> )	Customs office of departure or entry ( <u>en route</u> )
Check the existence of information concerning the termination of the transport operation in an authorized international control system, such as the SAFETIR system operated by the IRU	Receiving a written notification on non-arrival of the goods from the Customs office of destination or exit ( <u>en route</u> )	Customs office of departure, of entry ( <u>en route</u> ) or central Customs office
Start an investigation procedure on the Customs infringement	Receiving a written notification on non-arrival of the goods from the Customs office of destination or exit ( <u>en route</u> )	Customs office of departure or entry ( <u>en route</u> )
Inform the transport operator and/or holder of the TIR Carnet about an investigation procedure on the Customs infringement either by sending a copy of the record or by handing it over to an authorised representative of the transport operator	An investigation procedure on the Customs infringement is taken	Customs office of departure or entry ( <u>en route</u> )

<b>Action to be taken by Customs authorities</b>	<b>Conditions for application</b>	<b>Responsible Customs authority</b>
Give particular attention to documents which may be presented as proof of the proper discharge as well as verification that a possible consignee of the goods has not committed a Customs infringement	Persons concerned have presented such documents	Customs office of departure or entry ( <u>en route</u> ) together with Customs office of destination or exit ( <u>en route</u> )
Calculate the amount of Customs duties and taxes to be paid, together with default interest, and fill in a request for payment which shall be sent, if possible, to the transport operator and/or holder of the TIR Carnet or shall be handed over to its authorised representative	An investigation procedure on the Customs infringement is taken	Customs office of departure or entry ( <u>en route</u> )
Send the request and other relevant documents to a central body that monitors the application of the TIR procedure in a given country.	A payment request is not honoured by the transport operator (or by any other person) within one month	Customs office of departure or entry ( <u>en route</u> )
Notify the national guaranteeing association and then lodge a claim in accordance with the provisions of the TIR Convention	A payment request is not honoured by the transport operator (or by any other person)	Central Customs body
Withdraw, within three months, the notification or the claim, if the latter has been sent already	The central body has received, to its satisfaction, proof of proper discharge	Central Customs body
Inform, within three months, the national guaranteeing association	The above proof is recognized to be insufficient	Central Customs body

<b>Action to be taken by Customs authorities</b>	<b>Conditions for application</b>	<b>Responsible Customs authority</b>
Transmit by means of telecommunications to the national guaranteeing association data on the TIR Carnets which have not been discharged for 30 days and more following expiration of the set deadline for the delivery of the goods (non-official preliminary notification). The list of such TIR Carnets should be updated regularly	Electronic data interchange (EDI) systems are used	Central Customs body or any other Customs offices

Remark:

The office in charge of the inquiry should inform the TIR Carnet holder or the guaranteeing association within three months whether it has accepted the alternative evidence of the termination of the TIR operation as well as in cases where, in the meantime, the office could discharge the operation by its own means (the certificate of termination has been found, etc.).

19. A possible specimen inquiry notice form as well as a reminder letter to be recommended for use by Customs authorities are contained below.



**Specimen inquiry notice**  
TIR Carnet - Inquiry notice

<b>I. To be completed by the Customs office of departure/office of entry (<u>en route</u>)</b>		
A. TIR Carnet No. Copy of voucher No. 1 attached	B. Customs office of destination/exit ( <u>en route</u> )	
C. Customs office of departure/entry ( <u>en route</u> ) (name and full address)	D. Vehicle registration number or name of vessel, if known	
E. According to information available to this Customs office, the consignment was		
G 1. Produced to ..... on  __ __ __  D M Y		
G 2. Delivered to ..... on  __ __ __  D M Y (name and address of person or firm)		
3. The TIR Carnet holder is unable to give any information about the whereabouts of the goods		
Place and date:	Signature:	Stamp:
<b>II. To be completed by the Customs office of destination/exit (<u>en route</u>)</b> Request for additional information		
In order to carry out inquiries the Customs office of departure/entry ( <u>en route</u> ) is requested to send:		
G 1. a precise description of the goods		
G 2. a copy of the CMR consignment note		
G 3. the following documents or information:		
Place and date:	Signature:	Stamp:
<b>III. To be completed by the Customs office of departure/entry (<u>en route</u>)</b> Reply to the request for additional information		
G 1. The information, copies or documents requested are annexed		
G 2. The information, copies or documents referred to under numbers are not available  __ __ __  1 2 3		
Place and date:	Signature:	Stamp:
<b>IV. To be completed by the Customs office of destination/exit (<u>en route</u>)</b>		
G 1. Voucher No. 1 was returned on  __ __ __ ; the duly endorsed copy of Voucher No. 1 is attached D M Y		
G 2. The duly endorsed Voucher No. 2 is attached to this inquiry notice		
G 3. Inquiries are being made and Voucher No. 2 or a copy of Voucher No. 1 will be returned as soon as possible		
G 4. The consignment was produced here without the relative document		
G 5. Neither the consignment nor the TIR Carnet were produced here and no information about these can be obtained		
Place and date:	Signature:	Stamp:

**Specimen reminder letter**  
TIR Carnet - Reminder letter

I. Customs office of departure/entry ( <u>en route</u> ) (name and address)	II. Authority to which addressed (name and address)
III. Reference/No.	
IV. TIR Carnet (No. and date)	
V. Inquiry notice (No. and date)	
VI. Any details concerning the Customs office of destinations/exit ( <u>en route</u> )	
VII. Any other information  <p style="text-align: right;">- Continued overleaf -</p>	
VIII. I have not yet received any answer to the above-mentioned inquiry notice.  Would you please inform me on the present position of inquiries carried out.	
IX. Reply to the authority addressed  <p style="text-align: right;">- Continued overleaf -</p>	
At ....., .....	
Signature	Stamp

Annexes: A copy of voucher No. 1 of the TIR Carnet  
A copy of the inquiry notice

**D. LIST OF RECOMMENDED DOCUMENTS TO SUBSTANTIATE CLAIMS FOR NON-DISCHARGE**

20. The ad hoc group of experts on phase II of the TIR revision process was of the view that it would be useful to establish a list of recommended documents that should be presented by the competent authorities to the national guaranteeing associations together with a non-discharge claim (TRANS/WP.30/1999/7, para. 35).

21. Indeed, the TIR Convention contains no clear provisions regarding documents accompanying a non-discharge claim being lodged with the national guaranteeing association. It means that this issue is to be addressed to the national Customs legislation. However, it is understood that basic documentation is necessary to substantiate the request for payment. In general, such documentation should cover two main issues:

- (a) Reasons establishing the liability of the national guaranteeing association.
- (b) Amount of import or export duties and taxes to be paid by the national guaranteeing association.

22. In order to establish the reasons for the transmission of claims the following documents seem to be appropriate:

- a copy of voucher No. 1 duly filled in and stamped by the Customs authorities - as evidence for having commenced of liability of the national guaranteeing association in accordance with Article 8, paragraph 4 of the Convention;

- some documents confirming that the Customs authorities have implemented provisions of Article 8, paragraph 7 of the Convention, for instance, a copy of the registered letter sent to the TIR Carnet holder and containing the request for payment;

- a written statement (letter) by the Customs authorities outlining main points of the infringement committed and including reasons why evidences of the proper termination of the TIR operation, presented by persons concerned, if any, are recognized to be insufficient.

23. In order to substantiate (2) the detailed calculation of Customs duties and taxes seems to be adequate, including determination of the Customs value of the goods and applicable tariff rates.

24. One should realize that it is neither possible nor necessary to create an exhaustive list of documents, because there is a wide range of practical situations where both Customs authorities and national guaranteeing associations may need certain flexibility with regard to settlement of claims. Thus, the documents mentioned in paras. 22 and 23 above may become a part of a recommendation to be included in the TIR Handbook.

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