



Economic and Social Council

Distr.: General
3 December 2020

Original: English

Economic Commission for Europe

Inland Transport Committee

Administrative Committee for the TIR Convention, 1975

Seventy-fourth session

Geneva, 9–11 February 2021

Item 4 (a) (iv) of the provisional agenda

Activities and administration of the TIR Executive Board

Activities of the TIR Executive Board

Survey on customs claims

Note by the secretariat

I. Background and mandate

1. At its eighty-third session, the Board requested the secretariat to distribute to the competent authorities the survey on customs claims for the years 2015–2018 in English, French and Russian, requesting them to reply before 15 December 2019.¹

II. Replies

2. To date, the following 34 countries have replied to the questionnaire: Austria, Belgium, Bosnia and Herzegovina, Bulgaria, China, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Israel, Italy, Latvia, Lithuania, Malta, Montenegro, Netherlands, North Macedonia, Norway, Poland, Portugal, Republic of Moldova, Romania, Serbia, Slovenia, Spain, Switzerland, Turkey and the United Kingdom. Out of the 34, 20 countries did not have claims to report.

III. Results of the survey

3. All amounts provided in national currencies have been converted into €, using the exchange rates of 1 December 2019.² The following chapters present the aggregated results of the survey.

¹ At its eighty-fourth session (February 2020), the Board took note that the survey on customs claims and the guarantee level for the period 2015–2018 had been launched on 2 December 2019 and that, until then, twenty customs administrations had replied. It also noted that various customs administrations had informed the secretariat that the deadline of 15 December 2019 would not allow them to gather all the required information and reply on time. Taking note of the above, the Board requested the secretariat to send a reminder asking customs administrations, which had not replied yet, to reply before 1 March 2020. A reminder was sent on 19 February 2020.

² Sources: United Nations Operational Rates of Exchange



A. Customs claims against national guaranteeing associations

General situation (number of claims)

<i>Year</i>	<i>Claims lodged</i>	<i>Paid</i>	<i>Withdrawn</i>	<i>Pending</i>
2015	36	14	14	8
2016	70	48	13	9
2017	45	33	4	8
2018	28	11	5	12
Total	179	106	36	37

General situation (amount of claims in €)

<i>Year</i>	<i>Claims lodged</i>	<i>Paid</i>	<i>Withdrawn</i>	<i>Pending</i>
2015	416 590	208 777	98 115	110 195
2016	1 340 145	869 620	108 835	339 004
2017	788 655	565 217	5 364	216 606
2018	577 740	105 596	120 465	350 703
Total	3 123 129	1 749 210	332 779	1 016 509

Average claims

An average submitted claim amounts to € **17,448**. Average paid, withdrawn and pending claims are equal to, respectively, € **16,909**, € **9,244** and € **27,473**.

Paid claims (number)

<i>Year</i>	<i>Within 3 months</i>	<i>After 3 months</i>	<i>Total</i>
2015	11	3	14
2016	45	3	48
2017	30	3	33
2018	10	1	11
Total	96	10	106

Paid claims (amount in €)

<i>Year</i>	<i>Within 3 months</i>	<i>After 3 months</i>	<i>Total</i>
2015	137 968	70 809	208 777
2016	757 836	111 784	869 620
2017	522 727	42 491	565 217
2018	93 251	12 345	105 596
Total	1 511 781	237 429	1 749 210

Withdrawn claims

On average, 20 % of claims have been withdrawn by customs.

Comments by countries why pending claims have not been paid

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Claims that are subject to legal proceedings

<i>Year</i>	<i>Legal proceedings</i>
2015	0
2016	0
2017	0
2018	0
Total	0

B. Customs claims against the persons directly liable**General situation (number of claims)**

<i>Year</i>	<i>Claims lodged</i>	<i>Paid</i>	<i>Withdrawn</i>	<i>Pending</i>
2015	52	33	4	10
2016	24	18	2	2
2017	39	22	6	11
2018	53	20	3	29
Total	168	93	15	52

General situation (amount of claims in €)

<i>Year</i>	<i>Claims lodged</i>	<i>Paid</i>	<i>Withdrawn</i>	<i>Pending</i>
2015	556 357	286 542	61 420	111 062
2016	579 046	198 717	371 190	7 472
2017	563 080	337 242	99 948	98 126
2018	2 438 403	98 691	43 563	2 313 127
Total	4 136 885	921 192	576 121	2 529 786

C. TIR guarantee level*Current level of guarantee*

US\$ 50,000 (approx. € 45,500): 2 countries

€ 60,000: 4 countries

€ 100,000: 24 countries

One country has a guarantee limit of € 90,991.

Percentage of TIR operations where the amount of customs duties and taxes exceeds the established guarantee level

8.33% (1 country), 8% (1 country), 5% (1 country), 1-2% (1 country), <1% (2 countries), 0.1% (1 country), 0% (17 countries), Not available/applicable (9 countries)

Percentage of claims where the amount of customs duties and taxes exceeds the established guarantee level

2% (1 country), 0% (25 countries), Not available/applicable (7 countries)

Application of additional control measures if the guarantee level is exceeded

Yes: 5 countries / No: 28 countries.

Where applicable, which type of additional control measures do you apply?

Escorts: 1 countries / additional guarantees: 3 country.

Other:

- additional risk analysis is carried out.
- Vehicle Tracking System is mostly preferred for these TIR operations.

Where applicable, how do you apply the control measures?

Systematically: 3 countries. Selectively: 2 country.

Reason for applying selective controls

- 10%
- If there is any data of risk analysis on the goods or TIR Carnet Holder, suspicion of smuggling, denunciation or intelligence on TIR operation, we mostly use Vehicle Tracking System. The escort is only preferred when the customs office does not have enough VTS mobile units.

Problems and suggestions related to the guarantee level

- Whenever the duties and other charges exceed the maximum amount covered by each TIR Carnet (100 000€) regarding to a TIR operation, the customs office of departure allows the traders, to cover the TIR operation by presenting two or more TIR Carnets – article 8 of the TIR Convention/ Article 163 of the UCC-IA E-CAU and article 17 of the TIR Convention explanatory notes; And/or allowing the traders to provide an individual guarantee for the remaining amount not covered by the TIR Carnet. With the increase in the amount of the TIR guarantee, from € 60,000 to € 100,000, there are less probability of the amount of the TIR guarantee (TIR Carnet) will not be enough to cover the potential customs duties.
- We think that the present TIR guarantee level is sufficient but the composition of world trade has been changing rapidly and the TIR System need to adapt to these changes. In the future, especially with the launching of eTIR, TIR guarantee level could be raised in order to secure the TIR system and compete with other transit systems and eliminate additional control measures like escorts or required deposits of financial security or guarantee.

Problems and suggestions related to the collecting of the customs duties and taxes relating to irregular TIR operations

- Most of the problems relating to the collecting of customs duties and taxes relating to the irregular TIR operations have solved with the Protocol Between the Ministry of Trade of the Republic of Turkey and the Union of Chambers and Commodity Exchanges of Turkey Regarding the Issuance of TIR Carnet and the Liabilities of the Guaranteeing Association which was signed on 01/07/2017. We still have problems on the requests for payment that are sent to the foreign TIR Carnet Holders. They are generally not paid by the TIR Carnet Holders.

D. Preliminary considerations by the secretariat

1. Customs claims statistics and comparison with the results of previous surveys

4. The table below provides a summary comparison between the results of the 2019, 2017, 2015, 2013, 2011 and 2007 surveys. Unfortunately, in view of the absence of replies from important TIR users to the 2019, 2017 and 2013 survey, the comparison of those results can be misleading. The table shows that the annual average value of a claim lodged of the 2019 survey are very similar to the annual averages calculated on the basis of the 2011 survey.

	<i>Surveys</i>					
	<i>2019</i>	<i>2017</i>	<i>2015</i>	<i>2013</i>	<i>2011</i>	<i>2007</i>
Average number of lodged claims per year	45 ³	80 ³	181	115 ³	201	866
Average amount of lodged claims per year (€)	780 782 ³	2 451 150 ³	4 303 432	2 728 720 ³	3 630 378	22 625 657
Average number of claims paid per year	27 ³	39 ³	72	51 ³	91	58
Average amount of claims paid per year (€)	437 303 ³	1 114 833 ³	1 626 924	1 109 450 ³	1 705 851	853 984
Average value of lodged claim (€)	17 448	30 832	23 809	23 677	17 992	26 142
Claim rate (# of issued carnets per claim)	27 370 ³	23 865 ³	15 350	24 480 ³	14 193	3 900

2. TIR guarantee level

5. In most cases the guarantee level seems to be satisfactory. For the vast majority of countries that replied the maximum guarantee amount is now 100 000 €.

3. Other issues for consideration

6. The ratio of claims withdrawn went up from 14% in the previous survey to 24% of the claims lodged. Considering that these claims have passed through the stages of pre-notification and notification TIRExB may wish to continue its efforts to bring this figure down by contacting countries with high withdrawal rates.

7. The ratio of payments made after the 3-month deadline stipulated by the TIR Convention fell from 26% in the previous survey to 19%.

E. Considerations by the Committee

8. The Committee may wish to discuss the results of the survey and the above considerations by the secretariat.

³ Considering that important users of the TIR system did not reply to the 2019, 2017 and 2013 survey, those numbers should not be compared with the results of other surveys.