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Item 3 (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-eighth session, the TIR Executive Board (TIRExB) requested the secretariat to distribute, to the competent authorities, the survey on customs claims for the years 2017–2020, in English, French and Russian, requesting them to reply before 30 October 2021.¹

II. Replies

2. To date, the following 42 countries have replied to the questionnaire: Austria, Belarus, Belgium, Bosnia and Herzegovina, Bulgaria, China, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Georgia, Germany, Greece, Hungary, Iran (Islamic Republic of), Israel,² Italy, Kazakhstan, Latvia, Lithuania, Luxembourg, Malta, Montenegro, Netherlands, North Macedonia, Norway, Poland, Portugal, Republic of Moldova, Romania, Serbia, Slovakia, Slovenia, Spain, Sweden, Switzerland, Tajikistan, Türkiye, Ukraine and the United Kingdom of Great Britain and Northern Ireland. Out of the 42, 27 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 15 January 2022.³ The following chapters present the aggregated results of the survey. Detailed country data can be found in annex.

¹ The survey was sent out on 29 July 2021. Reminders were sent out on 17 February 2022 and on 18 March 2022.

² At present, the Israel Road Transport Board does not issue TIR Carnets. Consequently, the data required for the survey concerning the TIR guarantee system, claims and payment, is not available in Israel.

³ 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Withdrawn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>
2017	83	54	20	9
2018	91	72	7	12
2019	34	22	5	7
2020	39	25	7	7
Total	247	173	39	35

General situation (amount of claims in €)

<i>Year</i>	<i>Claims lodged</i>	<i>Paid</i>	<i>Withdrawn</i>	<i>Pending</i>
2017	1 565 994	917 740	530 788	146 769
2018	2 603 141	2 330 200	129 771	142 773
2019	352 527	217 137	16 538	145 035
2020	483 533	196 995	6 211	267 475
Total	5 005 196	3 662 071	683 309	702 051

Average claims

An average submitted claim amounts to € 20,264. Average paid and withdrawn claims are equal to respectively € 21,168 and € 17,521.

Paid claims (number)

<i>Year</i>	<i>Within 3 months</i>	<i>After 3 months</i>	<i>Total</i>
2017	45	9	54
2018	68	4	72
2019	18	4	22
2020	14	11	25
Total	145	28	173

Paid claims (amount in €)

<i>Year</i>	<i>Within 3 months</i>	<i>After 3 months</i>	<i>Total</i>
2017	725 221	192 519	917 740
2018	2 167 579	162 621	2 330 200
2019	177 532	39 604	217 137
2020	129 940	67 055	196 995
Total	3 200 271	461 800	3 662 071

Withdrawn claims

On average 16 per cent of claims have been withdrawn by customs.

Comments by countries why pending claims have not been paid

- The main reason is document verification.
- The data on the reasons of the pending claims is not available. The data on the pending claims that have become the subject of legal proceedings against the guaranteeing association is not available.

- Disagreement of the guarantor with the terms within which he received notifications about the non-completion of the TIR operation.

Claims that are subject to legal proceedings

<i>Year</i>	<i>Legal proceedings</i>
2017	0
2018	0
2019	0
2020	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>
2017	68	35	9	24
2018	57	28.25	10	18.75
2019	78	30	17	31
2020	152	64	32	56
Total	355	157	68	130

General situation (amount of claims in €)

<i>Year</i>	<i>Claims lodged</i>	<i>Paid</i>	<i>Withdrawn</i>	<i>Pending</i>
2017	957 459	265 998	125 650	533 556
2018	2 168 175	95 746	103 687	1 904 231
2019	898 841	141 148	121 313	507 358
2020	1 717 868	214 412	234 970	1 010 442
Total	5 742 343	717 304	585 620	3 955 587

C. TIR guarantee level

Current level of guarantee

US\$ 50,000 (approx. € 43,800): 2 countries

€ 60,000: 2 countries

€ 100,000: 36 countries

One country has a guarantee limit of € 95 425.

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

28.0 per cent (1 country), 20.3 per cent (1 country), 15.0 per cent (1 country), 7.0 per cent (1 country), 5.0 per cent (2 countries), 1 per cent (1 country), 0.4 per cent (Serbia), 0.1 per cent (Ukraine), very low (2 countries), 0 per cent (4 countries), Not available/applicable (26 countries)

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

20.0 per cent (1 country), 1.0 per cent (1 country), 0 per cent (8 countries), Not available/applicable (31 countries)

Application of additional control measures if the guarantee level is exceeded

Yes: 7 countries / No: 34 countries.

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

Escorts: 3 countries / additional guarantees: 2 country.

Other:

- GPS
- shorter time limit for presentation of goods.
- Vehicle Tracking System is mostly preferred for these TIR operations.
- TIR+

Where applicable how do you apply the control measures?

Systematically: 4 countries. Selectively: 3 country.

Reason for applying selective controls

- 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 units.

Problems and suggestions related to the guarantee level

- The 100,000 Euro in the European Union seems sufficient.
- The problem is only when the taxes and duties exceeds 100,000 Euro and convention must define in harmonize way rather than national regulation and Escort solution additional article should be proposed to contracting parties for adopting harmonized solution.
- Questions from the customs offices as regards application of the TIR Procedure in case if the amount of Customs duties and taxes exceed the TIR guarantee level.
- We think that the present TIR guarantee level is generally sufficient but the composition of world trade has been changing rapidly and the TIR System needs to adapt to these changes. TIR guarantee level should be raised with the launching of eTIR to compete with other transit systems and eliminate additional control measures like escorts 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

- We see no major problems.
- Most of the problems relating to the collecting of customs duties and taxes relating to the irregular TIR operations have been solved with the Protocol Between the Ministry of Trade of the Republic of Türkiye and the Union of Chambers and Commodity Exchanges of Türkiye Regarding the Issuance of TIR Carnet and the Liabilities of the Guaranteeing Association which was signed on 01/07/2017. We still have problems with the requests for payment that are sent to a foreign TIR Carnet Holder. They are generally not paid by the TIR Carnet Holder. In addition, addresses of foreign TIR Carnet Holders are usually not up-to-date and Customs Offices are not able to reach holders. Customs Offices sometimes have difficulties in determining customs duties as the definition of goods on the carnet is general or partial.

D. Preliminary considerations

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 2021, 2019, 2017, 2015, 2013, 2011 and 2007 surveys. Unfortunately, in view of the absence of replies from important TIR users to the 2021, 2019, 2017 and 2013 survey the comparison of those results can be misleading.

	Surveys						
	2021	2019	2017	2015	2013	2011	2007
Average number of lodged claims per year	62 ²	13 ²	80 ²	181	115 ⁴	201	866
Average amount of lodged claims per year (€)	1 251 299 ²	199 386 ²	2 451 150 ²	4 303 432	2 728 720 ²	3 630 378	22 625 657
Average number of claims paid per year	43	10	39 ³	72	51 ³	91	58
Average amount of claims paid per year (€)	915 518 ²	156 404 ²	1 114 833 ²	1 626 924	1 109 450 ²	1 705 851	853 984
Average value of lodged claim (€)	20 264	15 951	30 832	23 809	23 677	17 992	26 142
Claim rate (# of issued carnets per claim)	15 031 ²	97 983 ²	23 865 ²	15 350	24 480 ²	14 193	3 900

2. TIR guarantee level

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

6. One country indicated that the TIR guarantee level should be raised with the launching of eTIR to compete with other transit systems and eliminate additional control measures like escorts required deposits of financial security or guarantee.

7. Another country pointed at the possible necessity to internationally harmonize the procedure in case duties and taxes exceed the guarantee limit.

3. Other issues for consideration

8. The ratio of claims withdrawn went up from 24 per cent in the previous survey to 16 per cent 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.

9. The ratio of payments made after the 3-month deadline stipulated by the TIR Convention fell from 19 per cent in the previous survey to 12 per cent.

10. One country also reported that requests for payment that are sent to foreign TIR Carnet holders are generally not paid by the TIR Carnet holder. In addition, addresses of foreign TIR Carnet holders are usually not up-to-date and customs offices are not able to reach holders. Finally, they also pointed out that customs offices sometimes have difficulties in determining customs duties as the definition of goods on the TIR Carnet is general or partial.

E. Considerations by the Committee

11. The Committee may wish to take note of the results of the survey and the above considerations.

⁴ Considering that important users of the TIR system did not reply to the 2021, 2019, 2017 and 2013 survey, those numbers should not be compared with the results of other surveys.