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(Twenty-eighth session, 24 and 25 February 2000,  
agenda item 6 (b))

Working Party on Customs Questions

affecting Transport

(Ninety- fourth session, 21-25 February 2000,  
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**

**Adoption of amendment proposals under Phase II of the TIR revision process**

**Note by the UN/ECE secretariat**

**A. INTRODUCTION**

1. This document has been prepared by the UN/ECE secretariat following the considerations of the Working Party on Customs Questions affecting Transport (WP.30) at its ninety-third session (18-22 October 1999) (TRANS/WP.30/186, paras. 27-41).

GE.99-24694

2. The document consists of two parts: The first part contains all amendment proposals considered as well as comments prepared and revised under Phase II of the TIR revision process by the UN/ECE Working Party, the European Commission, the UN/ECE secretariat and the International Road Transport Union (IRU). In order to facilitate consideration of the large number of modifications proposed, they are presented together with the context of the affected provisions of the convention as already done in document TRANS/WP.30/1999/9 which had been considered by the Working Party at its ninety-third session in October 1999.

3. Different fonts have been used to show the nature of the text affected:

Normal:	Unchanged provisions of the Convention
<b>Bold:</b>	Amendments proposed by the Working Party
<b><i>Bold and italics:</i></b>	Amendments proposed by the UN/ECE secretariat. Some of these amendments have been prepared in cooperation with the European Commission and the IRU.
<del>Strikeout:</del>	Deletions proposed by the Working Party
<i>Italics:</i>	Explanations to the modifications provided by the secretariat

4. The second part of the document contains, in a consolidated manner, only those amendment proposals that require transmission to the Secretary-General of the United Nations in his capacity as depository of the Convention as well as approval by all Contracting Parties to the Convention in accordance with articles 59 and 60 of the Convention. Thus, comments to the provisions of the Convention are, for example, not retained herein. The proposed amendments in the second part of the document are shown in the same way and order as they would be reflected in the relevant Depository Notification.

## **B. BACKGROUND**

5. Relevant background material on the issues is contained in the following documents: TRANS/WP.30/186; TRANS/WP.30/1999/14; TRANS/WP.30/1999/10; TRANS/WP.30/1999/9; TRANS/WP.30/1999/8; TRANS/WP.30/1999/7 and Add.1; TRANS/WP.30/1999/1 and Add.1; TRANS/WP.30/1997/1; TRANS/WP.30/1998/17; TRANS/WP.30/1998/15; TRANS/WP.30/1998/11; TRANS/WP.30/1998/5 and Corr. 1.

**C. AMENDMENT PROPOSALS PREPARED UNDER PHASE II OF THE  
TIR REVISION PROCESS**

TIR Convention, 1975

Article 1

For the purposes of this Convention:

(a) The term "TIR *transport operation*" shall mean the transport of goods from a Customs office of departure to a Customs office of destination under the procedure, called the "TIR procedure", laid down in this Convention;

*(a bis) the term "TIR operation" shall mean the part of a TIR transport that is carried out in a Contracting Party from a Customs office of departure or entry (en route) to a Customs office of destination or exit (en route);*

**(a ter) the term "start of a TIR operation" shall mean that the road vehicle, the combination of vehicles or the container have been presented for purposes of control to the Customs office of departure or of entry (en route) together with the load and the TIR Carnet relating thereto and that the TIR Carnet has been accepted by the Customs office;**

**(a quater) the term "termination of a TIR operation" shall mean that the road vehicle, the combination of vehicles or the container have been presented for purposes of control to the Customs office of destination or of exit (en route) together with the load and the TIR Carnet relating thereto;**

**(a quinto) the term "discharge of a TIR operation" shall mean the recognition by Customs authorities that the TIR operation has been terminated correctly in a Contracting Party. This is established by the Customs authorities on the basis of a comparison of the data or information available at the Customs office of destination or exit (en route) and that available at the Customs office of departure or entry (en route);**

(b) the term "import or export duties and taxes" shall mean Customs duties and all other duties, taxes, fees and other charges which are collected on, or in connection with, the import or export of goods, but not including fees and charges limited in amount to the approximate cost of services rendered;

(c) the term "road vehicle" shall mean not only any power-driven road vehicle but also any trailer or semi-trailer designed to be coupled thereto;

(d) the term "combination of vehicles" shall mean coupled vehicles which travel on the road as a unit;

(e) the term "container" shall mean an article of transport equipment (lift-van, movable tank or other similar structure):

- (i) fully or partially enclosed to constitute a compartment intended for containing goods,
- (ii) of a permanent character and accordingly strong enough to be suitable for repeated use,
- (iii) specially designed to facilitate the transport of goods by one or more modes of transport without intermediate reloading,
- (iv) designed for ready handling, particularly when being transferred from one mode of transport to another,
- (v) designed to be easy to fill and to empty, and
- (vi) having an internal volume of one cubic metre or more,

"demountable bodies" are to be treated as containers;

(f) the term "Customs office of departure" shall mean any Customs office of a Contracting Party where the **TIR international** transport of a load or part-load of goods ~~under the TIR procedure~~ begins;

(g) the term "Customs office of destination" shall mean any Customs office of a Contracting Party where the **TIR international** transport of a load or part-load of goods ~~under the TIR procedure~~ ends;

(h) the term "Customs office en route" shall mean any Customs office of a Contracting Party through which a road vehicle, combination of vehicles or container is imported or exported in the course of a TIR **transport operation**;

(j) the term "person" shall mean both natural and legal persons;

**(j bis) the term "holder" of a TIR Carnet shall mean the person to whom a TIR Carnet has been issued in accordance with the relevant provisions of the Convention and on whose behalf a Customs declaration has been made in the form of a TIR Carnet indicating a wish to place goods under the TIR procedure at the Customs office of departure. He shall be responsible for presentation of the road vehicle, the combination of vehicles or the container together with the load and the TIR Carnet relating thereto at the Customs office en route and the Customs office of destination with due observance of the relevant provisions of the Convention;**

(k) the term "heavy or bulky goods" shall mean any heavy or bulky object which because of its weight, size or nature is not normally carried in a closed vehicle or closed container;

(l) the term "guaranteeing association" shall mean an association approved by the Customs authorities of a Contracting Party to act as surety for persons using the TIR procedure.

....

## Article 2

This Convention shall apply to the transport of goods without intermediate reloading, in road vehicles, combinations of vehicles or in containers, across one or more frontiers between a Customs office of departure of one Contracting Party and a Customs office of destination of another or of the same Contracting Party, provided that some portion of the journey between the beginning and the end of the TIR *transport operation* is made by road.

### Explanatory Notes to Article 2

0.2-2 The provisions of this Article allow goods to be carried under cover of a TIR Carnet when only part of the journey is made by road. They do not specify what part of the journey has to be made by road and it is sufficient that this should occur at some point between the beginning and the end of the TIR *transport operation*. However, it may happen that, for unforeseen reasons of a commercial or accidental nature, no part of the journey can be made by road, despite the intentions of the sender at the start of the journey. In these exceptional cases the Contracting Parties shall nevertheless accept the TIR Carnet and the liability of the guaranteeing associations shall remain in force.

Article 6

1. Each Contracting Party may authorize associations to issue TIR Carnets, either directly or through corresponding associations, and to act as guarantors, as long as the minimum conditions and requirements, as laid down in Annex 9, Part I, are complied with. The authorization shall be revoked if the minimum conditions and requirements contained in Annex 9, Part I are no longer fulfilled.  
{ECE/TRANS/17/Amend. 19; entered into force on 17 February 1999}

2. An association shall not be approved in any country unless its guarantee also covers the liabilities incurred in that country in connection with operations under cover of TIR Carnets issued by foreign associations affiliated to the same international organization as that to which it is itself affiliated.

**2 bis An international organization, as referred to in paragraph 2, shall be authorized by the Administrative Committee to take on responsibility for the effective organization and functioning of an international guarantee system provided that it accepts this responsibility.**

Explanatory Note to Article 6

0.6.2 Under the provisions of this paragraph, the Customs authorities of a country may approve more than one association, each of which may incur liability arising from the operations undertaken under cover of the Carnets issued by it or by its corresponding associations.

**0.6.2 bis. The relationship between an international organization and its member associations shall be defined in written agreements on the functioning of the international guarantee system.**

....

Article 8

1. The guaranteeing association shall undertake to pay the import or export duties and taxes, together with any default interest, due under the Customs laws and regulations of the country in which an irregularity has been noted in connection with a TIR operation. It shall be liable, jointly and severally with the persons from whom the sums mentioned above are due, for payment of such sums.

....

7. When payment of sums mentioned in paragraphs 1 and 2 of this Article becomes due, the competent authorities shall so far as possible require payment from the person or persons directly liable before making a claim against the guaranteeing association.

....

*Explanatory Note to Article 8*

0.8.7 *Measures to be taken by the competent authorities in order to require payment from the person or persons directly liable should include at least notification to the TIR Carnet holder of the non-discharge of a TIR operation.*

*Comment to Explanatory note to Article 8*

*Notification to the TIR Carnet holder*

*In addition to the notification to the guaranteeing association, Customs authorities should also notify the TIR Carnet holder as soon as possible when a TIR operation has not been discharged. This could be done at the same time as the notification to the guaranteeing association. However, the time limits referred to in Article 11 of the Convention do not apply to notifications to the TIR Carnet holder.*

*Comments to Article 8*

*The existing comment to Article 8 (1999 TIR Handbook, page 37) will be placed following the revised Article 11, paragraph 1 (see below).*

....

Article 10

~~1. — The TIR Carnet may be discharged unconditionally or conditionally; where discharge is conditional this shall be on account of facts connected with the TIR operation itself. These facts shall be clearly indicated in the TIR Carnet.~~

**1. Discharge of a TIR operation has to take place without delay (French: ... sans retard, Russian: ... без задержек).**

2. When the Customs authorities of a country **have discharged a TIR operation** they can no longer claim from the guaranteeing association payment of the sums mentioned in Article 8, paragraphs 1 and 2, unless the **certificate of termination** was obtained in an improper or fraudulent manner.

Explanatory Note to Article 10

0.10 The **certificate of termination** shall be regarded as having been obtained in an improper or fraudulent manner when the TIR operation has been carried out by means of load compartments or containers adapted for fraudulent purposes, or when such malpractice as the use of false or inaccurate documents, the substitution of goods, tampering with Customs seals, etc., have been discovered, or when the certificate has been obtained by other illicit means.

~~Comments to Article 10~~

*The existing comments to Article 10 (1999 TIR Handbook, page 40) will be placed following the revised Article 28 (see below).*

Article 11

1. **Where a TIR operation has not been discharged, the competent authorities** shall not have the right to claim payment of the sums mentioned in Article 8, paragraphs 1 and 2, from the guaranteeing association unless, within a period of one year from the date of acceptance of the TIR Carnet by those authorities, they have notified the association in writing of the non-discharge ~~or conditional discharge~~. The same provision shall apply where the **certificate of termination** was obtained in an improper or fraudulent manner, save that the period shall be two years.

*The existing comment to Article 8 will become a comment to Article 11, paragraph 1:*

**Comment to Article 11, paragraph 1**

**Notification** to guaranteeing associations

Customs administrations should notify **their respective** national guaranteeing association(s) as soon as possible of cases ~~covered by Article 11, paragraph 1, that is~~ when a **TIR operation** has not been discharged ~~or has been discharged conditionally~~.  
{TRANS/GE.30/AC.2/14, paragraph 31; TRANS/GE.30/39, paragraph 38}



2. The claim for payment of the sums referred to in Article 8, paragraphs 1 and 2, shall be made to the guaranteeing association at the earliest three months after the date on which the association was informed that the **TIR operation** had not been discharged or ~~had been discharged conditionally~~ or that **the certificate of termination** had been obtained in an improper or fraudulent manner and at the latest not more than two years after that date. However, in cases which, during the above-mentioned period of two years, become the subject of legal proceedings, any claim for payment shall be made within one year of the date on which the decision of the court becomes enforceable.

3. The guaranteeing association shall have a period of three months, from the date when a claim for payment is made upon it, in which to pay the amounts claimed. The sums paid shall be reimbursed to the association if, within the two years following the date on which the claim for payment was made, it has been established to the satisfaction of the Customs authorities that no irregularity was committed in connection with the transport operation in question.

#### Explanatory Notes to Article 11

0.11-1 In deciding whether or not to release the goods or vehicle, Customs authorities should not, when they have other means in law of protecting the interests for which they are responsible, be influenced by the fact that the guaranteeing association is liable for the payment of duties, taxes and default interest payable by the holder of the Carnet.

0.11-2 If a guaranteeing association is asked, in accordance with the procedure set out in Article 11, to pay the sums referred to in Article 8, paragraphs 1 and 2, and fails to do so within the time-limit of three months prescribed by the Convention, the competent authorities may rely on national regulations in requiring payment of the sums in question because what is involved in such cases is a failure to carry out a contract of guarantee entered into by the guaranteeing association under national law.

....

#### Article 16

When a road vehicle or combination of vehicles is carrying out a TIR *transport operation*, one rectangular plate bearing the inscription "TIR" and conforming to the specifications given in Annex 5 to this Convention, shall be affixed to the front and another to the rear of the road vehicle or combination of vehicles. These plates shall be so placed as to be clearly visible. They shall be removable or be fitted or designed in such a way that these plates can be reversed, covered, folded or indicate in any other manner that a TIR transport is not carried out.

{ECE/TRANS/17/Amend.16; entered into force on 24 June 1994}

....

#### Article 17

1. A single TIR Carnet shall be made out in respect of each road vehicle or container. However, a single TIR Carnet may be made out in respect of a combination of vehicles or for several containers loaded on to a single road vehicle or on to a combination of vehicles. In that case the TIR manifest of the goods covered by the TIR Carnet shall list separately the contents of each vehicle in the combination of vehicles or of each container.

2. The TIR Carnet shall be valid for one journey only. It shall contain at least the number of detachable vouchers ~~for Customs acceptance and for the discharge~~ which are necessary for the *TIR transport operation* in question.

#### Article 18

A TIR *transport operation* may involve several Customs offices of departure and destination, but the total number of Customs offices of departure and destination shall not exceed four. The TIR Carnet may only be presented to Customs offices of destination if all Customs offices of departure have accepted the TIR Carnet.

{ECE/TRANS/17/Amend.10; entered into force on 23 May 1989}

#### Explanatory Notes to Article 18

0.18-1 It is essential for the smooth operation of the TIR procedure that the Customs authorities of one country should refuse to designate a Customs office of exit as a Customs office of destination for a transport operation which is going on to a neighbouring country when that country is also a Contracting Party to this Convention, unless there are some special circumstances to justify the request.

....

Comment to Article 18

Several Customs offices of departure or destination

A TIR *transport operation* may involve more than one Customs office of departure or destination in one or in several countries, provided the total number of Customs offices of departure and destination does not exceed four. **In accordance with Rule 6 of the Rules regarding the use of the TIR Carnet (Annex 1 to the Convention, Model of the TIR Carnet: Version 1 and Version 2, page 3 of the cover), for each additional Customs office of departure or destination two extra vouchers are required.** The filling in of the *vouchers of the* TIR Carnet whenever several Customs offices of departure/destination are involved should be done in such a way that goods loaded/unloaded subsequently at different offices should be added in/crossed out from the goods manifest (*boxes 9, 10, 11 and 16*) and the offices of departure/destination should endorse the goods loaded/unloaded subsequently under item 16.  
{TRANS/GE.30/55, paragraph 22; TRANS/WP30/141, paragraphs 39-41;  
TRANS/WP30/AC.2/31, annex 3}

....

Article 21

At each Customs office en route and at Customs offices of destination, the road vehicle, the combination of vehicles or the container shall be produced for purposes of control to the Customs authorities together with the load and the TIR Carnet relating thereto.

Explanatory Notes to Article 21

- 0.21-1 The provisions of this Article do not restrict the right of Customs authorities to examine all parts of a vehicle other than the sealed load compartment.
- 0.21-2 The Customs office of entry may turn back the carrier to the Customs office of exit of the adjacent country if it finds that no clearance has been given by that office or that clearance has not been given in due form. In such cases the Customs office of entry inserts a note in the TIR Carnet for the Customs office of exit concerned.

- 0.21-3 If in the course of an examination, Customs authorities draw samples of goods, a note recording full particulars of the goods taken must be made by those authorities on the goods manifest of the TIR Carnet.

**Comments to Article 21**

***Termination of a TIR operation takes place at the Customs office of exit en route and at the Customs office of destination.***

***Termination en route***

***The road vehicle, the combination of vehicles or the container have been presented for purposes of control to the Customs office of exit (en route) together with the load and the TIR Carnet relating thereto.***

***Partial termination***

***The road vehicle, the combination of vehicles or the container have been presented for purposes of control to the Customs office of destination together with the load and the TIR Carnet relating thereto followed by the retrieval of one part of the load from the TIR transport;***

***Final termination***

***The road vehicle, the combination of vehicles or the container have been presented for purposes of control to the Customs office of destination together with the load or the remaining load in case of previous partial termination and the TIR Carnet relating thereto, followed by the end of the TIR transport.***

....

**Article 28**

~~On arrival of the load at the Customs office of destination, and provided that the goods are then placed under another system of Customs control or are cleared for home use, discharge of the TIR Carnet shall take place without delay.~~

**1. Termination of a TIR operation shall be certified by Customs authorities without delay. A TIR operation may be terminated without or with reservation: where termination is with reservation this shall be on account of facts connected with the TIR operation itself. These facts shall be clearly indicated in the TIR Carnet.**

*[2. In cases where the goods are placed under another Customs regime, all eventual irregularities that may be established under the latter regime cannot be attributed to the TIR Carnet holder himself.] \**

*[2. Neither the TIR Carnet holder nor the person carrying the goods during the TIR operation shall be liable for payment of duties or taxes that become due as a result of an irregularity committed after the TIR operation has been discharged and the goods have been placed under another customs procedure, provided they were not responsible for the irregularity.] \*\**

Explanatory Note to Article 28

0.28 ~~1. Article 28 provides that discharge of the TIR Carnet at the office of destination shall take place without delay, on condition that the goods are placed under another Customs procedure or cleared for home use.~~

**1.** The use of the TIR Carnet must be restricted to the function which it was intended to cover, namely the transit operation. The TIR Carnet must not, for example be used to cover the storage of goods under Customs control at destination. ~~Where no irregularity has taken place, the office of destination must discharge the TIR Carnet as soon as the goods covered by the Carnet have come under another Customs procedure or have been cleared for home use.~~

~~In practice discharge must be given as soon as the goods have been directly re-exported (as, for example, when they are shipped on arrival at a port), or as soon as a declaration for Customs purposes has been made at the place of destination, or as soon as the goods have been received into a place approved for storage while awaiting a declaration for Customs purposes (for example, a transit shed), in accordance with the regulations in force in the country of destination.~~

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\*Proposal made by IRU

\*\*Proposal made by EC

Comments to Article 28

**Applicable procedures after termination of a TIR operation**

**Article 28 provides that termination of a TIR operation shall be certified by Customs authorities without delay. Termination will be subject to the goods having been placed under another Customs procedure or another system of Customs control. This may include clearance for home use, transfer across the border to a third country or a free zone and storage in a place approved by the Customs authorities while awaiting the declaration for another Customs procedure.**

Return of TIR Carnets

It must be stressed that the immediate return of the TIR Carnet, whether ~~discharged conditionally or unconditionally~~ **terminated with or without reservation**, is an essential duty of the Customs office of destination. This not only facilitates checking by **the issuing association** and the IRU, but also enables ~~the IRU~~ **these organizations**, on return of the Carnet, to issue a new Carnet to the carrier; **since** the number of Carnets in use (**at holder's possession**) at any one time ~~is~~ **may be** limited. {TRANS/GE.30/AC.2/12, paragraph 33; TRANS/GE.30/GRCC/11, paragraphs 24 and 25 }

Possibility of using two TIR Carnets for a single transport operation

Occasionally, the number of **vouchers** in the TIR Carnet are not sufficient to carry out a total **TIR** transport ~~operation~~ in Europe. In these cases the first TIR operation has to be **terminated** ~~completed~~ in accordance with Articles 27 and 28 of the Convention and a new Carnet has to be **accepted by the same Customs office** used for the remainder of the **journey TIR transport**. ~~and to be presented to the Customs office of destination.~~ **Proper inscription should be made in both TIR Carnets to reflect this fact.**

{TRANS/WP30/AC.2/23, paragraph 21 }

*The following three comments will be moved from Article 10 (1999 TIR Handbook, pages 40) to the revised Article 28.*

### **Termination of a TIR operation**

1. In cases where the TIR operation has been **terminated without reservation**, the Customs administration which declares **that the certificate of termination has been obtained in improper or fraudulent manner** should specify in its [notification of non-discharge and] request for payment its reasons for declaring this **termination** improper or fraudulent. {TRANS/GE.30/AC.2/12, paragraph 25; TRANS/GE.30/GRCC/11, paragraph 12}

2. The Customs authorities should not **certify the termination of the TIR operations** subject to systematic unspecified reservations, without giving reasons, solely for the purposes of avoiding the requirements of Article 10, paragraph 2 1 and Article 11, paragraph 1. {TRANS/GE.30/AC.2/12, paragraph 26; TRANS/GE.30/AC.2/14, paragraphs 9-11; TRANS/GE.30/GRCC/11, paragraph 13}

### Indication of reservations

Customs administrations should make any **reservation about the termination of a TIR operation** very clear and should indicate the existence of a reservation **by filling-in box 27 on voucher No.2 and** by placing an "R" by item No. 5 **on the counterfoil No. 2 of the TIR Carnet and also fill in the certified report, if appropriate.** {TRANS/GE.30/8, paragraph 12}

[Alternative forms of evidence *as proof* for *the termination* of the TIR operation

**With a view to establishing alternative evidence for the proper termination of a TIR operation**, Customs authorities are recommended to **use** exceptionally **the following information:**

- **any official certificate or confirmation of the termination for the same TIR operation transport made out by another Contracting Party following or terminating the respective transit TIR operation or confirmation of the transfer of the goods in question to another Customs procedure or to clearance for home use;**
- **the duly stamped counterfoils No. 1 or No. 2 in the TIR Carnet by such a Contracting Party or a copy thereof to be provided by the international organization referred to in Article 6 of the Convention;**

- **the electronic information provided by 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, its amendments and (in line with Article 42 bis of the Convention).]**

....

#### Article 40

The Customs administrations of the countries of departure and of destination shall not consider the holder of the TIR Carnet responsible for the discrepancies which may be discovered in those countries, when the discrepancies in fact relate to the Customs procedures which preceded or followed a TIR *transport operation* and in which the holder was not involved.

....

#### Annex 1

### **MODEL OF TIR CARNET**

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#### Comments to the model of the TIR Carnet

##### Method of affixing additional documents

If, in line with rule 10 (c) or rule 11 regarding the use of the TIR Carnet, additional documents need to be attached to the vouchers or the cover of the TIR Carnet, the Customs authorities should attach them to the TIR Carnet by means of staples or other devices and by stamping them in such a way that their removal would leave obvious traces on the Carnet. {TRANS/WP30/139, paragraph 43; TRANS/WP30/AC.2/29, Annex 3}

##### Goods description in the Goods Manifest (*boxes 9-11 of the vouchers*)

Customs administrations and TIR Carnet holders should strictly observe the Rules regarding the Use of the TIR Carnet. If necessary the goods should be described in attached documents which are to be stamped by Customs and reference to which is to be made in box 8 of the vouchers. At least the usual commercial description of goods is necessary allowing for their clear identification without ambiguity for Customs purposes. {TRANS/GE.30/45, paragraphs 12-15}



Declaration of the goods value

The fact that there is no declaration of the value of goods on the TIR Carnet gives no ground for detention of the goods by Customs administrations. {TRANS/GE.30/17, paragraph 44}

### **Termination of a TIR operation**

In box **24 to 28 of voucher No. 2, in addition to the required inscriptions**, only one Customs stamp and one signature **are** necessary and sufficient to **terminate a TIR operation**. [Other authorities than Customs are not entitled to stamp and sign the **vouchers (and the front cover)**.] {TRANS/GE.30/45, paragraphs 33 and 34}  
**The filling-in by competent authorities of the counterfoil to voucher No. 2, including one Customs stamp, *date* and one signature, indicates for the TIR Carnet holder and the guaranteeing association the termination of the TIR operation, with or without reservation.**

Customs stamps on the counterfoil

Sometimes, Customs authorities in transit countries do not stamp the counterfoils in TIR Carnets as stipulated in the Convention. Such occurrences, though not permissible, do not jeopardize the validity of the TIR transport operation as long as ***the TIR Carnet is accepted by the next Customs office of entry (en route)*** ~~the offices of destination discharge the TIR Carnet unconditionally.~~  
{TRANS/WP30/135, paragraph 57}

....

[Alternative forms of evidence as proof for the **termination of a TIR operation**

**With a view to establishing alternative evidence for the proper termination of a TIR operation**, Customs authorities are recommended to **use** exceptionally, **the following information**:

- **any official certificate or confirmation of the termination for the same TIR operation *transport* made out by another Contracting Party following or terminating the respective transit TIR operation or confirmation of the transfer of the goods in question to another Customs procedure or to clearance for home use;**

- the duly stamped counterfoils **No. 1 or No. 2** in the TIR Carnet **by such a Contracting Party** or a copy thereof to be provided by the **international organization referred to in Article 6 of the Convention**;
- **the electronic information provided by 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, its amendments and Article 42 bis of the Convention.**]

Indication of reservations

Customs administrations should make any reservation **about the termination of a TIR operation** very clear and should indicate the existence of a reservation **by filling in box 27 on voucher No. 2**, by placing an "R" **under item No. 5 on the counterfoil No. 2 of the TIR Carnet and, if appropriate, by filling in the certified report.** {TRANS/GE.30/8, paragraph 12}

#### Model of the TIR Carnet: Version 1

Replace in box 24 on voucher No.2 the words:

“Certificate of discharge” by: “**Certificate of termination of a TIR operation**”.

Modify in box 26 on voucher No.2 the words:

“Number of packages discharged” by: “**Number of packages for which the TIR operation is terminated**”.

Modify under item 3 on the counterfoil No. 2 the words:

“Discharged .... packages or articles (as specified in the manifest)” by: “**Number of packages for which the TIR operation is terminated (as specified in the manifest)**”.

Replace in Rule 3 of the Rules Regarding the Use of the TIR Carnet the wording “**TIR operation**” by “**TIR transport**”.

Model of the TIR Carnet: Version 2

Replace in box 24 on voucher No.2 the words:

“Certificate of discharge” by: “**Certificate of termination of a TIR operation**”.

Modify in box 26 on voucher No.2 the words:

“Number of packages discharged” by: “**Number of packages for which the TIR operation is terminated**”.

Modify under item 3 on the counterfoil No. 2 the words:

“Discharged .... packages or articles (as specified in the manifest)” by: “**Number of packages for which the TIR operation is terminated (as specified in the manifest)**”.

Replace in Rule 3 of the Rules Regarding the Use of the TIR Carnet the wording “**TIR operation**” by “**TIR transport**”.

\* \* \*

**D. MODIFICATIONS TO THE CONVENTION AS PART OF PHASE II OF THE REVISION PROCESS**

TIR Convention, 1975

Article 1, paragraph (a)

Modify paragraph (a) to read as follows:

“(a) The term "TIR transport" shall mean the transport of goods from a Customs office of departure to a Customs office of destination under the procedure, called the "TIR procedure", laid down in this Convention;”

Article 1, paragraphs (b) to (e)

Existing paragraphs (b) to (e) are to be re-numbered and become (f) to (j).

Article 1, new paragraphs (b) to (e)

Add the following new paragraphs:

“(b) the term “TIR operation” shall mean a national part of a TIR transport from a Customs office of departure or entry (en route) to a Customs office of destination or exit (en route) in a given country;

(c) the term “start of a TIR operation” shall mean that the road vehicle, the combination of vehicles or the container have been presented for purposes of control to the Customs office of departure or of entry (en route) together with the load and the TIR Carnet relating thereto and that the TIR Carnet has been accepted by the Customs office;

(d) the term “termination of a TIR operation” shall mean that the road vehicle, the combination of vehicles or the container have been presented for purposes of control to the Customs office of destination or of exit (en route) together with the load and the TIR Carnet relating thereto;

(e) the term “discharge of a TIR operation” shall mean the recognition by Customs authorities that the TIR operation has been terminated correctly in a Contracting Party. This is established by the Customs authorities on the basis of a comparison of the data or information available at the Customs office of destination or exit (en route) and that available at the Customs office of departure or entry (en route);”

Article 1, paragraphs (f) to (j)

Existing paragraphs (f) to (j) are to be re-numbered and become (k) to (n).

Article 1, paragraphs (f) to (h)

Modify new paragraphs (k) to (n) to read as follows:

“(k) the term "Customs office of departure" shall mean any Customs office of a Contracting Party where the TIR transport of a load or part-load of goods begins;

(l) the term "Customs office of destination" shall mean any Customs office of a Contracting Party where the TIR transport of a load or part-load of goods ends;

(m) the term "Customs office en route" shall mean any Customs office of a Contracting Party through which a road vehicle, combination of vehicles or container is imported or exported in the course of a TIR transport;

(n) the term "person" shall mean both natural and legal persons;”

Article 1, paragraphs (k) and (l)

Existing paragraphs (k) and (l) are to be re-numbered and become (p) and (q).

Article 1, new paragraph (o)

Add the following new paragraph:

“(o) the term “holder” of a TIR Carnet shall mean the person to whom a TIR Carnet has been issued in accordance with the relevant provisions of the Convention and on whose behalf a Customs declaration has been made in the form of a TIR Carnet indicating a wish to place goods under the TIR procedure at the Customs office of departure. He shall be responsible for presentation of the road vehicle, the combination of vehicles or the container together with the load and the TIR Carnet relating thereto at the Customs office en route and the Customs office of destination with due observance of the relevant provisions of the Convention;”

Article 2

Modify article 2 to read as follows:

“This Convention shall apply to the transport of goods without intermediate reloading, in road vehicles, combinations of vehicles or in containers, across one or more frontiers between a Customs office of departure of one Contracting Party and a Customs office of destination of another or of the same Contracting Party, provided that some portion of the journey between the beginning and the end of the TIR transport is made by road.”

Article 6, new paragraph 2 bis

Add the following new paragraph:

“2 bis An international organization, as referred to in paragraph 2, shall be authorized by the Administrative Committee to take on responsibility for the effective organization and functioning of an international guarantee system provided that it accepts this responsibility.”

Article 10, paragraph 1

To be deleted.

Article 10, new paragraph 1

Add the following new paragraph:

“1. Discharge of a TIR operation has to take place without delay (French: ... sans retard, Russian: ... без задержек).”

Article 10, paragraph 2

Modify paragraph 2 to read as follows:

“2. When the Customs authorities of a country have discharged a TIR operation they can no longer claim from the guaranteeing association payment of the sums mentioned in Article 8, paragraphs 1 and 2, unless the certificate of termination was obtained in an improper or fraudulent manner.”

Article 11, paragraphs 1 and 2

Modify paragraphs 1 and 2 to read as follows:

“1. Where a TIR operation has not been discharged, the competent authorities shall not have the right to claim payment of the sums mentioned in Article 8, paragraphs 1 and 2, from the guaranteeing association unless, within a period of one year from the date of acceptance of the TIR Carnet by those authorities, they have notified the association in writing of the non-discharge and requested payment from the holder in writing. The same provision shall apply where the certificate of termination was obtained in an improper or fraudulent manner, save that the period shall be two years.

2. The claim for payment of the sums referred to in Article 8, paragraphs 1 and 2, shall be made to the guaranteeing association at the earliest three months after the date on which the association was informed that the TIR operation had not been discharged or that the certificate of termination had been obtained in an improper or fraudulent manner and at the latest not more than two years after that date.”

Article 16

Modify article 16 to read as follows:

“When a road vehicle or combination of vehicles is carrying out a TIR transport, one rectangular plate bearing the inscription "TIR" and conforming to the specifications given in Annex 5 to this Convention, shall be affixed to the front and another to the rear of the road vehicle or combination of vehicles. These plates shall be so placed as to be clearly visible. They shall be removable or be fitted or designed in such a way that these plates can be reversed, covered, folded or indicate in any other manner that a TIR transport is not carried out.”

Article 17, paragraph 2

Modify paragraph 2 to read as follows:

“2. The TIR Carnet shall be valid for one journey only. It shall contain at least the number of detachable vouchers which are necessary for the TIR transport in question.”

Article 18

Modify article 18 to read as follows:

“A TIR transport may involve several Customs offices of departure and destination, but the total number of Customs offices of departure and destination shall not exceed four. The TIR Carnet may only be presented to Customs offices of destination if all Customs offices of departure have accepted the TIR Carnet.”

Article 28

Modify article 28 to read as follows:

“1. Termination of a TIR operation shall be certified by Customs authorities without delay. A TIR operation may be terminated without or with reservation: where termination is with reservation this shall be on account of facts connected with the TIR operation itself. These facts shall be clearly indicated in the TIR Carnet.

[2. In cases where the goods are placed under another Customs regime, all eventual irregularities that may be established under the latter regime cannot be attributed to the TIR Carnet holder himself.]

[2. Neither the TIR Carnet holder nor the person carrying the goods during the TIR operation shall be liable for payment of duties or taxes that become due as a result of an irregularity committed after the TIR operation has been discharged and the goods have been placed under another customs procedure, provided they were not responsible for the irregularity.]”

Article 40

Modify article 40 to read as follows:

“The Customs administrations of the countries of departure and of destination shall not consider the holder of the TIR Carnet responsible for the discrepancies which may be discovered in those countries, when the discrepancies in fact relate to the Customs procedures which preceded or followed a TIR transport and in which the holder was not involved.”



Annex 1 Model of the TIR Carnet: Version 1

Replace in box 24 on voucher No.2 the words: “Certificate of discharge” by: “Certificate of termination of a TIR operation”.

Modify in box 26 on voucher No.2 the words: “Number of packages discharged” by: “Number of packages for which the TIR operation is terminated”.

Modify under item 3 on the counterfoil No. 2 the words: “Discharged .... packages or articles (as specified in the manifest)” by: “Number of packages for which the TIR operation is terminated (as specified in the manifest)”.

Modify Rule 3 in “Rules regarding the use of the TIR Carnet”, to read as follows:

- “3. Validity: The TIR Carnet remains valid until the completion of the TIR transport at the last Customs office of destination, provided that it has been taken under Customs control at the Customs office of departure within the time-limit set by the issuing association (item 1 of page 1 of the cover).”

Annex 1 Model of the TIR Carnet: Version 2

Replace in box 24 on voucher No.2 the words: “Certificate of discharge” by: “Certificate of termination of a TIR operation”.

Modify in box 26 on voucher No.2 the words: “Number of packages discharged” by: “Number of packages for which the TIR operation is terminated”.

Modify under item 3 on the counterfoil No. 2 the words: “Discharged .... packages or articles (as specified in the manifest)” by: “Number of packages for which the TIR operation is terminated (as specified in the manifest)”.

Modify Rule 3 in “Rules regarding the use of the TIR Carnet”, to read as follows:

- “3. Validity: The TIR Carnet remains valid until the completion of the TIR transport at the last Customs office of destination, provided that it has been taken under Customs control at the Customs office of departure within the time-limit set by the issuing association (item 1 of page 1 of the cover).”

Annex 6, new explanatory note 0.6.2 bis

Add a new explanatory note to article 6, new paragraph 2 bis to read as follows:

“0.6.2 bis     The relationship between an international organization and its member associations shall be defined in written agreements on the functioning of the international guarantee system.”

Annex 6, new explanatory note 0.8.7

Add a new explanatory note to article 8, paragraph 7 to read as follows:

“0.8.7           Measures to be taken by the competent authorities in order to require payment from the person or persons directly liable should include at least notification to the TIR Carnet holder of the non-discharge of a TIR operation.”

Annex 6, explanatory note 0.28

Modify explanatory note to article 28 to read as follows:

Delete paragraph 1.

Modify paragraph 2, which will become new paragraph 1 as follows:

“0.28           1. The use of the TIR Carnet must be restricted to the function which it was intended to cover, namely the transit operation. The TIR Carnet must not, for example be used to cover the storage of goods under Customs control at destination.”

Delete the last sentence.

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