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INLAND TRANSPORT COMMITTEE

Working Party on Customs Questions

affecting Transport

(Ninety-ninth session, 23-26 October 2001

agenda item 7 (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

Revision of the TIR Carnet: Inclusion of additional data elements

Note by the UNECE secretariat

A. MANDATE

1. The Working Party at its ninety-eighth session (19-22 June 2001), discussed extensively the usefulness of including additional data elements into the TIR Carnet. The Working Party requested the UNECE secretariat to prepare a document on the possibilities of establishing an inquiry procedure to provide data necessary in relation to the initiation of procedures for the recovery of Customs claims.

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2. The possibilities of supplying additional data elements on the basis of prior or subsequent Customs procedures, such as export and import procedures should also be considered. In this context, consideration should also be given to initiatives taken by other intergovernmental organizations working on the same issue (TRANS/WP/30/196, paras. 35-39).

B. CUSTOMS NEEDS FOR ADDITIONAL DATA ELEMENTS

I. European Commission Sub-group “data”

3. Some Customs authorities have expressed a need for data that will permit a proper valuation and codification of goods in case of infringements in Customs transit procedures. In particular the value of the goods and the HS code has been mentioned as useful in this context.

4. As for the value of goods, some Customs authorities have indicated, during the discussions conducted by the European Commission, that an indicative value could be sufficient. It seems that the value of goods in general is available, in many cases, from the pro forma invoice that in general accompanies the goods.

5. Concerning the HS code, the discussions conducted by the Commission seem to indicate that Customs authorities have differing views on when and to what detail the HS code should be supplied. The discussion has clarified that different requirements for the supply of the HS code could be applied depending on whether the transit operation was carried out under an individual guarantee, in which case most Customs authorities agreed that the HS code should be supplied at the time of Customs declaration, or whether the transit operation was carried out under a comprehensive guarantee, in which case a large number of Customs authorities considered that the data could remain with the principal and would be required if needed. The discussions also seem to indicate that the HS code is not always available to the transport operator. Furthermore the HS code is often not available at the start of the procedure.

II. G7 initiative on standardization and simplification of Customs data requirements

6. The G7 countries (Canada, France, Germany, Italy, Japan, United Kingdom and United States) together with the European Union and the World Customs Organization have launched an initiative on standardization and simplification of Customs data requirements. The objectives are to facilitate international trade, reduce costs for business and governments and to promote economic growth. It is the aim to standardize the data and format for the most common customs procedures and to reduce the quantity of data required. One of the reasons for standardizing the data is to facilitate the electronic transfer of data.

7. The G7 initiative is still ongoing. So far a number of data sets for import and export procedures and so-called cargo reports have been identified. Procedures have not yet been identified for transit operations, although the so-called cargo reports seem to resemble the requirements of transit procedures.

8. The G7 initiative has identified a number of core data to be included in the cargo reports. The following is an extract of the cargo report data sets identifying some of the data that have been considered by the Working Party:

- Plain language description of the nature of the goods as well as tariff code number, 6-digit HS code
- The serial number or authorization number of the previous Customs document
- Consignor, plain language and coded
- Consignee, plain language and coded
- Customs value or statistical value

9. The standardization and simplification initiative applies only to so-called “ordinary” goods, i.e. goods that are not subject to special trade policy measures or are implicated in irregularities. The standardized data set represents the maximum requirements Customs authorities require. Every country has the option of further reducing its data requirements.

10. The Working Party may wish to exchange views on the feasibility of including the above-mentioned data in the TIR procedure. In particular, the Working Party may wish to consider if it would be sufficient to include the serial number or authorization number of the previous Customs document in order to facilitate subsequent Customs procedures.

11. The Working Party may also wish to consider if it would be sufficient if either the Customs office of departure or the principal would be required to maintain a ledger including additional information to be produced in case of consequent need.

12. The Working Party may also wish to consider if the procedures requiring additional data elements should apply to all goods or only to certain defined goods.

C. INQUIRY PROCEDURE TO PROVIDE ADDITIONAL DATA IN RELATION TO THE INITIATION OF PROCEDURES FOR THE RECOVERY OF CUSTOMS CLAIMS

13. Considering the usefulness of having available additional data in connection with initiation of a procedure for recovery of Customs claims, it could be envisaged to establish a procedure whereby the data could be made available in case of need. In this context, it could be envisaged to either modify the inquiry procedure established for Customs authorities in cases of non-discharge of TIR Carnets (TRANS/WP.30/AC.2/59, para. 47 and annex 7) to also facilitate the supply of the additional data needed or to establish a separate procedure for such cases.

14. Based on the discussions and findings of the initiatives described under point B above, it could be considered to modify the data elements required in the adopted inquiry procedure contained in TRANS/WP.30/AC.2/59, annex 7, point II as follows:

- Modify item 1: A precise description of the goods (6-digit HS code)
- Insert a new item 3: A pro forma invoice or other documentation indicating the Customs or statistical value of the goods
- Insert a new item 4: Information about the consignor/consignee.

15. The Working Party may wish to consider the feasibility of modifying the scope of the enquiry procedure contained in TRANS/WP.30/AC.2/59, annex 7 to supply additional data. In this context, the Working Party may wish to consider which data should be requested, such as for instance the HS code and the value of the goods and if the Customs office of departure would be able to supply such data.
