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ECONOMIC COMMISSION FOR EUROPE

INLAND TRANSPORT COMMITTEE

Working Party on Customs Questions
affecting Transport

(One-hundred-and-first-session, 19-21 June 2002,
agenda item 6 (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

Survey on documentation required in the course of a TIR transport

Note by the secretariat

A. BACKGROUND

1. The Working Party, at its ninety-eighth session, discussed extensively the usefulness of including additional data elements into the TIR Carnet. The Working Party was of the opinion that additional data elements could be useful in relation to the procedures for recovery of debt and facilitating subsequent Customs procedures (TRANS/WP.30/196, paras. 35-39).

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2. At its ninety-ninth and one-hundredth sessions, the Working Party was informed about the activities of the European Commission sub-group on data in the Community and Common transit systems consisting of representatives from both Customs authorities and industry. The findings of the sub-group were generally not in favour of the requirements for additional data elements as transport operators often could not provide the HS code and the value of the goods as this information was not available to them. Furthermore, Customs authorities did not seem to have a unified position as to the usefulness of this type of information (TRANS/WP.30/198, para. 56 and TRANS/WP.30/200, para. 37).

3. However, the Working Party was of the view that the conclusions of the sub-group could only be taken as one of the elements for a discussion in the framework of the TIR Convention as the procedures and conditions between the TIR and the Community/Common transit systems differed considerably. Therefore, the Working Party felt that the specific requirements concerning documentation required in addition to those stipulated in the TIR Convention might need to be studied separately (TRANS/WP.30/198, para. 57).

4. Following this request, in November-December 2001 the secretariat has undertaken a survey of Contracting Parties utilizing the TIR procedure with regard to documentation required in the course of a TIR transport. The deadline for replies was 1 January 2002.

B. REPLIES

5. 39 out of 52 Contracting Parties (75 %) have replied to the questionnaire, taking into account that the European Community has sent a collective response on behalf of its Member States. Individual replies to the questionnaire are given in the annex. For the sake of clarity, they are shown separately for the European Community and for countries outside EC.

C. ANSWERS TO THE SPECIFIC QUESTIONS AND THEIR STATISTICS

Question 1. *If goods which are not subject to any import prohibitions and restrictions (e.g. mentioned in Article 47 of the TIR Convention) enter your country under cover of a TIR Carnet, which of the following documents are required in order to continue a TIR transport?*

- *TIR Carnet*
- *Certificate of approval*
- *CMR consignment note*
- *Invoice*

- *Specifications and/or packing lists*
- *Export declaration of the country of exportation*
- *Other (please specify).*

15 EU countries

Apart from a TIR Carnet and certificate of approval, only a CMR consignment note is generally required to carry out a TIR operation, but not in all Member States. Documents indicated in box 8 of the TIR Carnet might also be required.

24 non-EU countries

The following additional documents have been mentioned: CMR consignment note (17 countries), invoice (9), specifications and/or packing lists (10), export declaration of the country of exportation (3), documents indicated in box 8 of the TIR Carnet (1), preliminary Customs declarations (1). 14 countries out of 24 (58 %) require additional documents other than a CMR consignment note. 4 countries require no additional documents at all.

Question 2. *If documents other than the TIR Carnet and certificate of approval are required, please indicate the reasons for that:*

- *To put a Customs stamp on them*
- *To use them as a reference in case of need*
- *To check if they contain obligatory data elements on the goods to facilitate subsequent Customs procedures (see items 3 and 4 below)*
- *Other reasons (please specify).*

15 EU countries

Additional documents (i.e., CMR consignment note) are used as a reference, for example, to have information on the consignor and/or consignee.

24 non-EU countries

Replies are as follows: to put a Customs stamp (11 countries), to use as a reference in case of need (9), to check obligatory data elements to facilitate subsequent Customs procedures (13), to make the proper risk assessment (1), to ensure payment of governmental taxes (1). 2 countries which do require additional documents have indicated no particular reason for that.

Question 3. *In case additional documents must contain obligatory data elements on the goods, these elements are (give all options):*

- *Detailed description of the goods*
- *Commercial value*
- *HS-code. If yes, number of digits _____*
- *Quantity (amount) of the goods and/or gross weight or volume of the goods (in addition to the number of packages)*
- *Other (please specify).*

15 EU countries

A CMR consignment note should contain the detailed description of the goods, their quantity (amount) and/or gross weight or volume as well as conditions of transport.

24 non-EU countries

8 countries indicated the detailed description of the goods. The commercial value, HS code (from 4 to 6 digits at least) and quantity (amount) and/or gross weight or volume of the goods has been mentioned in 11, 7 and 13 replies, respectively. Furthermore, information on the consignor and/or consignee and the place of unloading was also indicated (1 country).

Question 4. *If a transport operator fails to submit the required documents or these do not contain all the necessary information, the TIR transport (give all options):*

- *is allowed to continue anyway*
- *is allowed to continue but under Customs escort only*
- *will be stopped until the missing documents (information) are submitted*
- *will be terminated. The goods may either continue under a national transit procedure, or be cleared for importation at the Customs office of entry (en route)*
- *Other (please specify).*

15 EU countries

All options are possible, except for Customs escort. In addition, the goods may be checked in order to take a final decision.

24 non-EU countries

In the described situation, 5 countries may allow the TIR transport to continue (in one country – only following physical inspection of the goods in order to establish the missing data), 6 countries may apply Customs escort, 12 countries may stop the operation until the missing documents (information) are submitted and 8 countries may request the TIR transport operation to be terminated at the Customs office of entry (en route).

Question 5. *If the actual content of the sealed load compartment corresponds to the goods manifest of the TIR Carnet, including the number of packages, but some obligatory data elements (see item 3 above) in other documents are found to be incorrect, can the transport operator be held liable for that according to national law?*

15 EU countries

It depends on the circumstances of the case, and no clear-cut answer is possible.

24 non-EU countries

No: 9 countries. Yes: 12 countries. No clear-cut answer: 3 countries.

Question 6. *Do you believe that the general requirement to submit extra documents containing supplementary data elements (choose one option):*

- *Is not in contradiction to the TIR Convention*
- *Is not in compliance with the TIR Convention, but very desirable from the Customs point of view. Thus, the TIR Convention should be amended to incorporate this requirement*
- *Is not in compliance with the TIR Convention.*

15 EU countries

The European Community believes that such a requirement is not in compliance with the TIR Convention.

24 non-EU countries

Not in contradiction to the Convention: 10 countries. Not in compliance with the TIR Convention, but very desirable from the Customs point of view. Thus, the TIR Convention should be amended to incorporate this requirement: 8 countries. Not in compliance with the Convention: 5 countries. No reply: 1 country.

D. SUMMARY AND CONCLUSIONS

6. The situation in the European Community and non-EU countries is quite different. The best illustration of this conclusion would be replies to the last question. While EU countries believe that the general requirement to submit extra documents containing supplementary data elements is not in compliance with the TIR Convention, only 5 of 24 countries (21 %) outside the EU share this point of view. The rest either feel that this requirement is not in contradiction to the Convention (42 %) or believe that the TIR Convention should be amended accordingly (33 %).

7. A CMR consignment note seems to be the only document which is generally required both in EU and non-EU countries.

8. Almost 60 % of non-EU countries require specific additional documents (other than a CMR consignment note) in order to stamp them, to check obligatory data elements on the goods to facilitate subsequent Customs procedures and to use them as a reference. 11 non-EU countries (46 %) need the commercial value of the goods and 7 non-EU countries (29 %) require the HS code.

9. A failure to submit required documents or data may result in border delays (until the missing is submitted) in 50 % non-EU countries and even lead to the end of a TIR transport in 33 % countries.

10. At the same time, transport operators should be aware of the fact that in 50 % of countries outside the EU they may be held liable for inconsistencies in obligatory additional documents, irrespectively who has fulfilled these documents.

11. It does not seem possible to align national legislations in non-EU countries so as to remove the above additional requirements which transport operators have to cope with. Thus, it may be concluded that, in order to facilitate international transport, carriers should be provided with a set of reliable and verified data on the goods, for example, in a TIR Carnet. Cooperation among Customs authorities of different countries would contribute to this aim. It should be understood, however, that in some countries neither the Customs authorities nor transport operators are in a position to indicate at the start of a TIR transport all the data required in the country of destination. Therefore, such a procedure, although desirable, should remain optional in the framework of the TIR Convention.

ANNEX

Country	Required documents							Reasons for the requirement of additional documents				Required data elements on goods					What happens to a TIR transport if not all required documents or data are submitted						Transport operator can be held liable if obligatory data elements are incorrect			Opinion on the requirement to submit extra documents/data		
	TIR Carnet	Certificate of approval	CMR consignment note	Invoice	Specifications/packing lists	Export declaration	Other	To put a Customs stamp	To use as a reference	To check obligatory data elements	Other	Detailed description	Commercial value	HS code	Quantity (amount) and/or gross weight (volume)	Other	Allowed to continue	Allowed to continue under Customs escort only	Stopped until missing documents (data) are provided	Terminated. Goods may continue under a national procedure or be cleared for importation at the border	Other	No	Yes	Comments	Is not in contradiction to the Convention	Is not in compliance, but very desirable. Convention should be amended	Is not in compliance with the Convention	
EU countries																												
European Community	+	+	+ ¹				2		+			+			+	3	+		+	+	4			5				+
Finland	+	+	+								6	+									7	+						+
France	+																		+				+		+			
Greece	+	+	+	+ ⁸					+		9								+	+ ¹⁰								+
Ireland	+																											+
Non-EU countries																												
Azerbaijan	+	+	+	+	+																							
Cyprus	+	+			+					+		+	+	+	+				+	+			+		+		+	
Czech Republic	+	+	+	+	+			+	+	+		+	+	+ ¹¹	+		+	+ ¹²		+ ¹³		+		14	+			
Estonia	+	+	+							+					15				+	+				16				+
Georgia	+	+	+	+				+	+	+		+	+	+	+			+	+	+		+			+			
Hungary	+	+	+					+			17								+				+		+			
Iran (Islamic Republic of)	+	+	+			+						+			+				+	+			+			+		
Kyrgyz Republic	+	+	+	+	+	+		+	+	+			+		+			+		+			+		+		+	
Latvia	+	+	+					+											+	+			+			+		

Country	Required documents							Reasons for the requirement of additional documents				Required data elements on goods					What happens to a TIR transport if not all required documents or data are submitted					Transport operator can be held liable if obligatory data elements are incorrect			Opinion on the requirement to submit extra documents/data		
	TIR Carnet	Certificate of approval	CMR consignment note	Invoice	Specifications/packing lists	Export declaration	Other	To put a Customs stamp	To use as a reference	To check obligatory data elements	Other	Detailed description	Commercial value	HS code	Quantity (amount) and/or gross weight (volume)	Other	Allowed to continue	Allowed to continue under Customs escort only	Stopped until missing documents (data) are provided	Terminated. Goods may continue under a national procedure or be cleared for importation at the border	Other	No	Yes	Comments	Is not in contradiction to the Convention	Is not in compliance, but very desirable. Convention should be amended	Is not in compliance with the Convention
Lebanon	+	+	+	+	+	+			+	+			+	⁺¹⁸	+		+	+					+			+	
Lithuania	+	+	+				¹⁹	+		+					+	²⁰			+			+					+
Norway	+																										+
Poland	+	+	+		⁺²¹				+		²²				+						²³		⁺²⁴				+
Republic of Moldova	+	+	+	+	+			+	+	+		+	+	+	+			+	+				+		+		
Romania	+	+	+	+	+				+	+			+		+		²⁵						+		+		
Russian Federation	+	+	+	+	+			+		+		+	+	⁺²⁶	+				+		²⁷	+				+	
Slovakia	+	+		+				+		+			+		+				+	+		+				+	
Slovenia	+	+															+					+			+		
Switzerland	+	+																				+			⁺²⁸		
The FYR of Macedonia	+	+	+							+		+			+			+				+				+	
Turkey	+	+	+					+	+										+			+			+		
Turkmenistan	+	+																					+				+
Ukraine	+	+					²⁹				³⁰		+	⁺³¹					+				+		+		
Uzbekistan	+	+	+		+			+		+		+	+				+						+			+	

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- ¹ Not all Member States
- ² Documents indicated in box 8 of the TIR Carnet might also be required
- ³ Conditions of transport
- ⁴ Check the goods to take a final decision
- ⁵ It depends on the document concerned and the error
- ⁶ To have additional data on the consignor or consignee
- ⁷ Check the goods to take a final decision
- ⁸ If any
- ⁹ Taxation purposes
- ¹⁰ Only if a CMR note is missing
- ¹¹ 4 or 6 digits
- ¹² If duties and taxes at risk exceed USD 80,000 and the goods are sensitive or the carrier (TIR Carnet holder) has had some problems in the past
- ¹³ If the certificate of approval is not valid or in case the carrier has not accepted the Customs escort
- ¹⁴ If data are found to be incorrect, the TIR Carnet holder (carrier) has to amend the data elements in the supplementary documents (other than the TIR Carnet).
The holder is responsible for the accuracy of data in the TIR Carnet
- ¹⁵ Depends on the document type
- ¹⁶ Depends on the data elements
- ¹⁷ CMR note is required according to the national law
- ¹⁸ 6 digits
- ¹⁹ Those indicated in box 8 of the TIR Carnet
- ²⁰ Consignor, consignee, place of unloading
- ²¹ If the goods description in the TIR Carnet is too general
- ²² To make the proper risk assessment
- ²³ Transport operator will not be allowed to continue only in case he fails to submit the TIR Carnet and/or certificate of approval
- ²⁴ If packing lists are used
- ²⁵ One of the four options may apply, depending on the lacking document
- ²⁶ At least 4 digits
- ²⁷ May continue following physical inspection in order to establish the missing data
- ²⁸ But undesirable

²⁹ Excise declaration, preliminary declaration, preliminary notification

³⁰ Liabilities to pay State taxes

³¹ 6 digits