

**COMMENTS TO THE AMENDMENT PROPOSALS PREPARED UNDER  
PHASE II OF THE TIR REVISION PROCESS  
Adopted by the TIR Administrative Committee on 20 October 2000**

Comment to Article 11 (Information to guaranteeing associations)  
(1999 TIR Handbook, page 37)

Modify the existing comment to Article 8 which becomes a comment to Article 11, paragraph 1 to read as follows:

“Notification to (a) guaranteeing association(s)

Customs authorities 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.”

Comment to Article 11

Add a new comment to Article 11 to read as follows:

“Notification to the TIR Carnet holder

The requirement of notification to the TIR Carnet holder referred to in Explanatory Notes 0.8.7 and 0.11-1 could be fulfilled by transmission of a registered letter.”

Comment to Article 18 (Several Customs offices of departure)  
(1999 TIR Handbook, page 48)

Modify the existing comment to read as follows:

“Several Customs offices of departure and/or destination

A TIR transport may involve more than one Customs office of departure and/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 No. 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 and 11) and the offices of departure/destination should endorse the goods loaded/unloaded subsequently under item 16.”

## Comment to Explanatory Note 0.18-2

Add a new comment to Explanatory Note 0.18-2 to read as follows:

“Unloading of the goods

The term "unloading" referred to, in particular, in Explanatory Note 0.18-2 does not necessarily imply physical removal of the goods from the vehicle or container, for example, in cases where a transport operation continues with the same vehicle or container after a TIR transport has ended. However, if a TIR transport has ended for a part-load of the goods and continues for the rest of the load, the former shall be physically removed from the sealed load compartment or container or, in case of heavy or bulky goods, shall be separated from the remaining heavy or bulky goods for which the TIR transport continues.”

## Comment to Article 21

Add a new comment to Article 21 to read as follows:

“Termination of a TIR operation 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 partial unloading.

Final termination

The road vehicle, the combination of vehicles or the container have been presented for purposes of control to the last Customs office of destination together with the load or the remaining load in case of previous partial termination(s) and the TIR Carnet relating thereto.”

### Comment to Article 28

Add a new comment to Article 28 to read as follows:

“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 or storage in a place approved by the Customs authorities while awaiting the declaration for another Customs procedure.”

Comment to Article 28 (Return of TIR Carnets)  
(1999 TIR Handbook, page 53)

Modify the existing comment to read as follows:

“Return of TIR Carnets to the holder or any other person acting on his behalf

It must be stressed that the immediate return of the TIR Carnet to the holder or any other person acting on his behalf, whether certified as 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 international organization referred to in Article 6, but also enables these organizations, on return of the Carnet, to issue a new Carnet to the holder, since the number of Carnets in use (in the holder's possession) at any one time may be limited.”

Comment to Article 28 (Possibility of using two TIR Carnets for a single transport operation)  
(1999 TIR Handbook, page 53)

Modify the existing comment to read as follows:

“Possibility of using two TIR Carnets for a single TIR transport

Occasionally, the number of vouchers in the TIR Carnet are not sufficient to carry out a total TIR transport. In these cases the first part of a TIR transport has to be ended in accordance with Articles 27 and 28 of the Convention and a new Carnet has to be accepted by the same Customs office having certified the termination of the previous TIR operation and used for the remainder of the TIR transport. Proper inscription shall be made in both TIR Carnets to reflect this fact.”

Comment to Article 28 (Discharge of TIR Carnets)

(1999 TIR Handbook, page 40)

Modify the existing comment to Article 10 which becomes a comment to Article 28 to read as follows:

“Termination of a TIR operation

1. In cases where a TIR operation has been certified as 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/or request for payment its reasons for declaring this termination improper or fraudulent.
2. The Customs authorities should not certify the termination of TIR operations subject to systematic unspecified reservations, without giving reasons, solely for the purposes of avoiding the requirements of Article 10, paragraph 1 and Article 11, paragraph 1.”

Comment to Article 28 (Indication of reservations)

(1999 TIR Handbook, page 40)

Modify the existing comment to Article 10 which becomes a comment to Article 28 to read as follows:

“Indication of reservations

Customs authorities should make any reservation about the termination of a TIR operation very clear and should also indicate the existence of a reservation by filling-in box 27 on voucher No.2 of the TIR Carnet and by placing an "R" under item No. 5 on counterfoil No. 2 of the Carnet as well as by completion of the Certified Report of the TIR Carnet, if appropriate.”

Comment to Article 28 (Alternative forms of evidence as proof for the discharge of TIR Carnets)

(1999 TIR Handbook, page 40)

Modify the existing comment to Article 10 which becomes a comment to Article 28 to read as follows:

“Alternative forms of evidence 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, for example, the following information provided it has been furnished to their satisfaction:

- any official certificate or confirmation of the termination of a TIR operation covered by the same TIR transport made out by another Contracting Party following the respective TIR operation or confirmation of the transfer of the goods in question to another Customs procedure or another system of Customs control, e.g. clearance for home use;

- the duly stamped corresponding 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 which must confirm that it is a true copy of the original.”

#### Comment to Annex 1

Add a new comment to Annex 1 to read as follows:

“Model of the TIR Carnet and TIR Carnet forms actually printed and distributed

In order to impede falsification of TIR Carnet forms and to facilitate their distribution and registration, TIR Carnet forms actually printed and distributed may contain additional details and features which do not appear in the model of the TIR Carnet reproduced in Annex 1, such as identification and page numbers, bar-codes as well as other special protective features. Such additional details and features shall be approved by the TIR Administrative Committee.”

#### Comment to Annex 1 (Method of affixing additional documents)

(1999 TIR Handbook, page 72)

Modify the beginning of the comment to read as follows

“If, in line with No.10 (c) or No.11 of the Rules regarding the use of the TIR Carnet ...”

#### Comment to Annex 1 (Goods description in the Goods Manifest)

(1999 TIR Handbook, page 72)

Modify the heading of the comment to read as follows:

“Goods description in the Goods Manifest (boxes 9-11 of the vouchers)”

#### Comment to Annex 1 (Discharge of TIR Carnets)

(1999 TIR Handbook, page 73)

Modify the existing comment to read as follows:

“Termination of a TIR operation

In boxes 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 certify the termination of a TIR operation. Other authorities than Customs are not entitled to stamp and sign the vouchers, counterfoils and the front cover. The filling-in by the competent authorities of the counterfoil to voucher No. 2, including one Customs stamp, the date and the signature, indicates to the holder of a TIR Carnet and the guaranteeing association that the termination of the TIR operation has been certified, with or without reservation.”

Comment to Annex 1 (Customs stamps on the counterfoil)  
(1999 TIR Handbook, page 73)

Modify the second sentence to read as follows:

“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).”

Comment to Annex 1 (Alternative forms of evidence as proof for the discharge of TIR Carnets)  
(1999 TIR Handbook, page 74)

Modify the existing comment to read as follows:

“Alternative forms of evidence 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, for example, the following information provided it has been furnished to their satisfaction:

- any official certificate or confirmation of the termination of a TIR operation covered by the same TIR transport made out by another Contracting Party following the respective TIR operation or confirmation of the transfer of the goods in question to another Customs procedure or another system of Customs control, e.g. clearance for home use;
- the duly stamped corresponding 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 which must confirm that it is a true copy of the original.”

Comment to annex 1 (Indication of reservations)  
(1999 TIR Handbook, page 74)

Modify the existing comment to read as follows:

“Indication of reservations

Customs authorities should make any reservation about the termination of a TIR operation very clear and should also indicate the existence of a reservation by filling-in box 27 on voucher No.2 of the TIR Carnet and by placing an "R" under item No. 5 on counterfoil No. 2 of the Carnet as well as by completion of the Certified Report of the TIR Carnet, if appropriate.”

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