



TIR customs transit in Poland: experience of successful functioning

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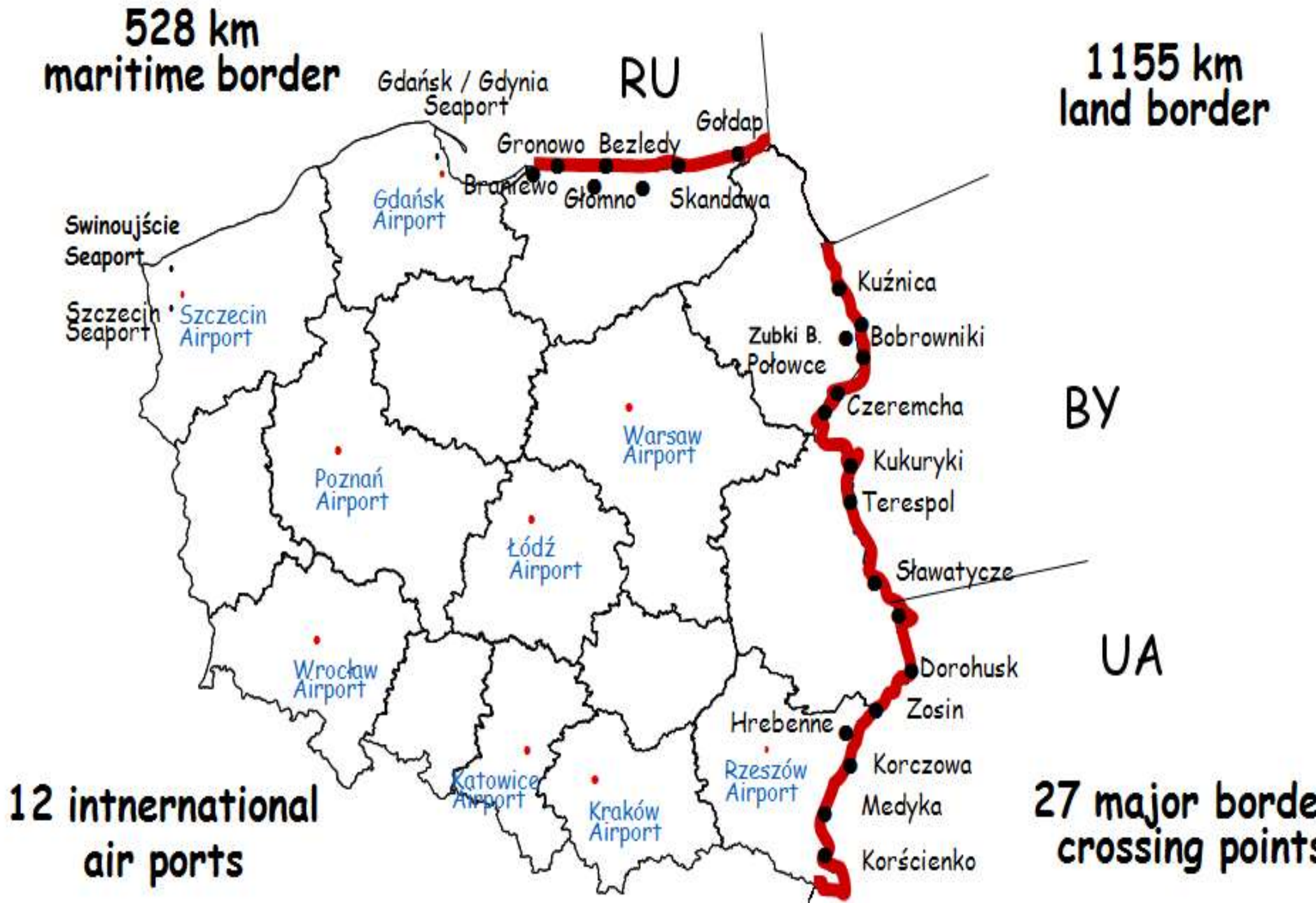
Overview of the presentation



- **some data on PL customs**
- **basic rules of customs union in the European Union**
- **major transit regimes in the European Union (including TIR)**
- **impact of customs union for implementation of TIR procedure**
- **TIR statistics in PL**
- **use of IT tools supporting implementation of TIR in Poland (NCTS, TIR-EPD, SAFETIR)**

**528 km
maritime border**

**1155 km
land border**



PL customs - structure

NATIONAL LEVEL

MINISTER OF FINANCE

DIRECTOR GENERAL OF CUSTOMS, UNDERSECRETARY OF STATE

4 DEPARTMENTS - MINISTRY OF FINANCE

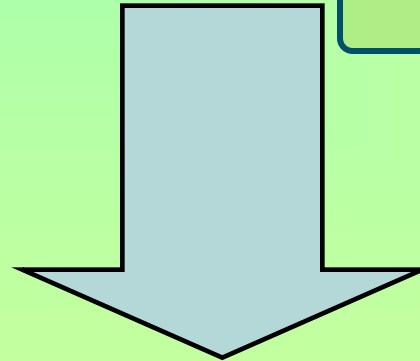
CUSTOMS SERVICE DEPARTMENT

CUSTOMS POLICY DEPARTMENT

**CUSTOMS –EXCISE CONTROL AND
GAMBLING CONTROL
DEPARTMENT**

**EXCISE AND ECOLOGICAL TAX
DEPARTMENT**

ADVISORY COUNCIL



REGIONAL LEVEL

16 CUSTOMS CHAMBERS

46 CUSTOMS OFFICES

154 CUSTOMS BRANCHES



PL customs - tasks

Customs

Excise

Gambling

Enforcement



PL customs - mission



**protection of EU and
PL citizens, traders
and market**

**protection of EU and
PL financial
interests/ revenue**

**facilitation of legal
economic activity**

enforcement



General info



Poland is a transit country, located at the „cross-roads” in Europe.

4 main transport corridors:

- European route E67 from Helsinki (Finland) to Prague (Czech Republic)
- European route E30 from Cork (Ireland) to Omsk (Russia)
- European route E40 from Calais (France) to Leninogorsk (Kazakhstan)
- European route E75 from Vardo (Norway) to Sitia (Greece)



Basic rules of the customs union in the EU



- **single customs territory - no internal customs borders – no customs controls, increased importance of customs controls on external borders**
- **common customs legislation, superiority over national provisions, national legislation only as supporting tool**
- **uniform procedures, use of common IT systems**
- **common customs tariffs and rates**
- **close cooperation between Member States and between MS and the European Commission**



Major transit systems in the EU



- **community transit procedure - based on the regulations of Community Customs Code (Council Regulation 2913/92) and Implementing Provisions to Community Customs Code (Commission Regulation 2454/93),**
- **common transit procedure – based on the Convention on Common Transit Procedure of 20 May 1987,**
- **TIR transit procedure – based on the TIR Convention of 14 November 1975, specific regulations provided in community legislation**



TIR procedure



- **EU acts as one Contracting Party to the TIR Convention**
- **TIR procedure covers transports of community and non-community goods involving third countries**

Important: no possibility to use TIR procedure only within EU



Impact of customs union on implementation of TIR procedure (1)



Special additional arrangements, in line with art. 48 of TIR Convention, concern the following issues:

- **recovery of customs debt**
- **establishing a common guarantee level**
- **application of art. 6.4 and 38 of the Convention**
- **treatment of TIR Carnet vouchers inside EU**
- **authorised consignee**



Impact of customs union on implementation of TIR procedure (2)



recovery of customs debt - determination of place of incurrance of customs debt (competence of Member State for debt recovery) – art. 215 of Community Customs Code

- place where event from which customs debt arises occur, or
- place where customs authorities conclude that goods are in situation in which customs debt is incurred, or
- place where goods were placed under procedure or were introduced into EU customs territory (office of departure or entry)



Impact of customs union on implementation of TIR procedure (3)



establishing a common guarantee level

- **EU adopted maximum amount of 60,000 EUR per TIR carnet – art. 457.1 Implementing Provisions to Community Customs Code**
- **equivalent in national currency**
- **conversion rates fixed once a year and published in EU Official Journal**
- **in case of claim – exchange rates fixed once a month and published in OJ**



Impact of customs union on implementation of TIR procedure (4)



application of art. 6.4 and 38 of the Convention

- **exclusion of operator from TIR system or revocation of authorisation in one Member State – applicable in whole EU**
- **notification to European Commission and all Member States – art. 457a Implementing Provisions**
- **quick communication – restricted web site**



Impact of customs union on implementation of TIR procedure (5)



treatment of TIR Carnet vouchers inside EU

- **important role of office of departure/entry**
- **functions: acceptance of TIR carnet, ensuring physical security of road vehicle/container, application of customs controls, discharge of TIR operation, possible recovery of customs debt**



Impact of customs union on implementation of TIR procedure (6)



- **only one pair of TIR carnet vouchers required within EU – voucher No 1 used for office of departure/entry, voucher No 2 used for office of destination/exit**
- **monitoring of TIR operation – exchange of messages in IT system - NCTS**



Impact of customs union on implementation of TIR procedure (7)



authorized consignee

- a person authorized to receive goods transported under the TIR procedure at his premises instead of customs office, to take off customs seals and to unload the goods,
- customs can perform verification of goods/documents only in very special cases,
- TIR carnet is delivered to customs as soon as possible after unloading of goods,
- exchange of data between authorized consignor and customs is done in NCTS



Impact of customs union on implementation of TIR procedure (8)



A person has to fulfill the following conditions and criteria for granting authorized consignee status:

- **he is established in the Union,**
- **he regularly receives goods that have been entered for the TIR procedure, or whose customs authorities know they can meet the obligations under that procedure,**
- **he has not committed any serious or repeated offences against customs or tax legislation,**
- **he uses a data-processing technique to communicate with customs office of destination.**



Statistics - background



Since 1980 Poland is a Contracting Party of TIR Convention

TIR operations started in Poland :

- 2010 – 346 137
- 2011 – 378 280
- 2012 (first half) – 213 436

TIR operations terminated in Poland:

- 2010- 28 261
- 2011 – 27 141
- 2012 (first half) – 14 450



Statistics - background



Number of TIR carnet holders in PL (issued authorizations) – 4 830

Number of authorizations revoked by customs on the base of art. 6.4 and art. 38 of TIR Convention in the period 2000-2012 - 38



Specific TIR supporting tools (1)



New Computerized Transit System (NCTS) automates the processing of movements placed under TIR transit procedures

Electronic messages are exchanged on-line between customs offices in Member States and between customs offices and traders



Specific TIR supporting tools (2)



**obligatory electronic submission of transit declaration data to NCTS
–otherwise no possibility to start transit operation (only exception -
fallback procedure)**

additional to paper TIR carnet



Specific TIR supporting tools (3)



Submission of NCTS TIR transit data:

- development of own application/buying it on the market – based on XML specs published on customs website
- **using web application TIR-EPD provided and maintained by IRU**
- use of services of customs brokers



Specific TIR supporting tools (2)



Advantages of use NCTS:

- **quick and comprehensive exchange of information between customs authorities**
 - **quicker end and discharge of operation**
 - **reduction of unnecessary notifications**
 - **enquiry and debt recovery procedure, establishing of competence, completion of debt recovery**



Specific TIR supporting tools (4)



- **effective monitoring of transit operation**
- **possibility of automated risk analysis and selected customs controls**
- **reduction and better detection of irregularities and fraud**



Specific TIR supporting tools (4)



TIR-NCTS as a first step towards full computerization of TIR





Specific TIR supporting tools (5)



Interface of NCTS-TIR with Risk Analysis Module:

- **automatic verification of TIR carnet validity on the basis of lists of invalid and invalidated TIR carnets disseminated by IRU,**
- **updated daily in PL system,**
- **selection for control based on risk analysis**



Specific TIR supporting tools (6)



SAFETIR:

- **sending automatically data on termination of TIR operation (Annex 10 to TIR Convention) from NCTS-TIR to National Association - SAFETIR - since 1.07.2009**
- **additional fields to be filled in by customs officer at CODEs (volet page No, partial/final unloading, subsequent No of unloading) at the moment of registering Control Results in NCTS ,**
- **other required data supplemented by the system,**
- **data sent daily automatically to the server**
- **average transmission period – 1 day**



Specific TIR supporting tools (7)



TIR-EPD:

- **developed by IRU according to PL specifications and requirements for trader communication,**
- **testing before implementation,**
- **access, training, maintenance – by National Association and IRU**



Specific TIR supporting tools (8)



- **TIR-EPD users in Poland (registered, with access to the application) – 1 190 companies**
- **TIR-EPD real users – 171 companies**
- **number of pre-declarations sent to PL TIR-EPD:**
 - in June 2012 – 1 660
 - in the period from June 2009 to June 2012 – 28 143 by only PL holders and 31 880 by all holders,
 - in the period from January to June 2012 – 6 878 by only PL holders and 10 118 by all holders.



Conclusions

- 1. TIR is used as a main transit system in trade between the UE (PL) and third countries**
- 2. Effective and secure system**
- 3. Good governance**
- 4. Additional supporting tools in order to improve the system**
- 5. Needs full computerization – eTIR**



**Thank you for your
attention!!!**

Questions?

