

Customs TIR Workshop

(Belgrade, 13 December 2006)

Customs control measures at Customs offices of departure and en route

**United Nations
Economic Commission for Europe**

TIR
**UNITED
NATIONS**

MUTUAL RECOGNITION OF CUSTOMS CONTROL MEASURES

Principle:

- Customs control measures at departure are recognized by countries en route and of destination

Consequences:

- Sealed load compartments (containers) are not subject to examination at Customs offices en route, except for special cases
- Customs controls at the office of departure plays a crucial role, as the completion of the whole TIR transport depends on it

ROLE OF OFFICE OF DEPARTURE

- **In case of several vehicles (containers) – take a decision on the number of TIR Carnets**
- **Check the authenticity of the TIR Carnet and its expiry date**
- **Check boxes filled-in by the association and transport operator**
- **Verify that the particulars in the goods manifest correspond to other accompanying documents (e.g. export declaration). Proceed with physical examination, if required**
- **Check the condition of the road vehicle (container)**
- **Check the certificate of approval**

ROLE OF OFFICE OF DEPARTURE (cont'd)

- **Affix Customs seals**
- **Prescribe the Customs office of exit and time-limit (optional)**
- **Fill-in the relevant boxes in the TIR Carnet**
- **Register the TIR Carnet in the Customs ledger**
- **Detach voucher No.1 and return the TIR Carnet to the transport operator**
- **Send an advance message to the office of exit (if appropriate)**

CUSTOMS CONTROL MEASURES

- **Control of documents:**
 - **TIR Carnet**
 - **Certificate of approval**
 - **Data from other available documents**
- **Checks of the load compartment (container), affixing or checking Customs seals**
- **Inspection of the goods**
- **Fixing an itinerary and/or time-limit**
- **Customs escort**
- **Exclusion of infringers from the TIR regime (Annex 9 – domestic operators and Article 38 – foreign persons)**
- **Note: Customs controls should apply selectively, on the basis of risk assessment**

APPROVAL OF ROAD VEHICLES (CONTAINERS)

Basic principles

- **Goods cannot be removed from or introduced into the sealed part of the vehicle or container without leaving obvious traces of tampering or without breaking the Customs seal**
- **Customs seals can be simply and effectively affixed to them**
- **There exist no concealed spaces where goods may be hidden**
- **All spaces capable of holding goods are readily accessible for Customs inspection**

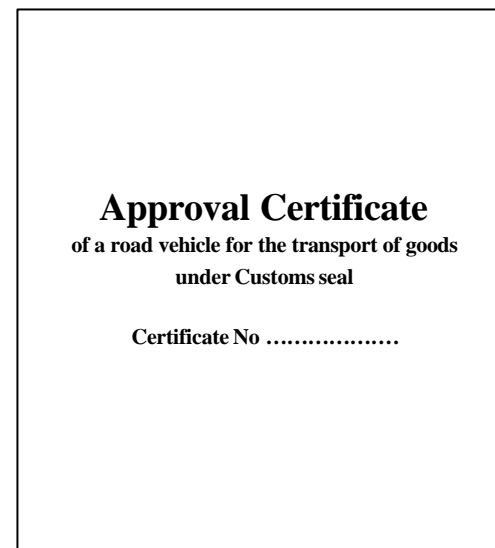
APPROVAL OF ROAD VEHICLES (CONTAINERS) (cont'd)

- **By competent authorities**
- **Individual approval or design type approval**
- **Road vehicles: Renewal every 2 years**
- **Containers: Approval for life**

APPROVAL OF ROAD VEHICLES (CONTAINERS) (cont'd)

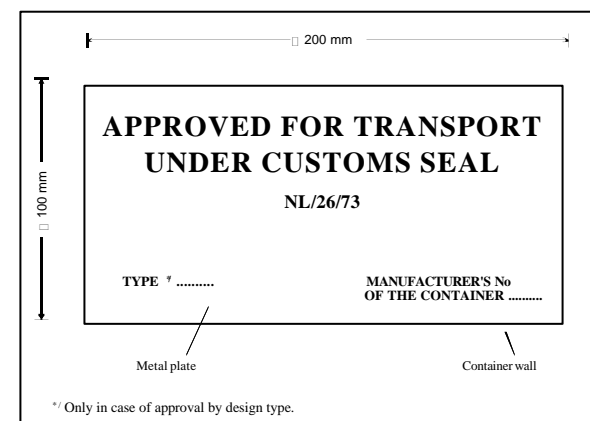
Vehicles: Approval certificate

- Format A3, folded in two
- Original to be kept on vehicle



Containers: Approval plate

- Permanently affixed
- Clearly visible
- Adjacent to other approval plates



EXAMINATION OF GOODS EN ROUTE

- **May apply in exceptional cases (Articles 5 and 23) to prevent abuses, in particular, if an irregularity is suspected**
- **Customs has the right to examine all parts of the vehicle in addition to the load compartment (Article 21)**
- **Information on the new seals affixed and on the controls carried out is recorded in the TIR Carnet (Article 24)**

CUSTOMS ESCORTS

- **May apply in exceptional cases (Article 23)**
- **Proper record should be made on the TIR Carnet indicating the reasons for escort**
- **At the carrier's expenses**
- **Escort rates should be justified by the actual costs and should not represent an indirect tax for fiscal purposes**
- **Example: Customs escort in case the duties and taxes at stake exceed the guarantee limit**
- **Remark: additional guarantees are not allowed by the TIR Convention**

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THANK YOU