



**ADMINISTRATIVE COMMITTEE
FOR THE TIR CONVENTION, 1975**

TIR Executive Board (TIRExB)

(Twentieth session, 19 and 20 November 2003,
agenda item 6 (c))

PREVENTION OF CUSTOMS FRAUD WITHIN THE TIR SYSTEM

Fraudulent acceptance of a TIR Carnet at the Customs office of departure

Note by the TIR secretariat

1. The TIRExB, at its eighteenth session, adopted and decided to submit to the TIR Administrative Committee for approval the following comment to Article 19 of the TIR Convention (TIRExB/REP/2003/18, para.29):

"Falsified acceptance of a TIR Carnet at the Customs office of departure

With a view to avoiding strict controls at the Customs office of departure, fraudsters may attempt to falsify the acceptance of a genuine TIR Carnet at the Customs office of departure by using false Customs stamps and seals. Such malpractices are very dangerous as, according to the provisions of the TIR Convention, the Customs authorities of countries in transit and of countries of destination normally rely on checks carried out at the Customs office of departure. Therefore, the Customs office(s) of exit, located in the country(ies) of departure, play(s) a crucial role in revealing such fraudulent activities and should check the authenticity of the seals affixed, the TIR Carnet and other accompanying documents (e.g., goods export declaration, CMR consignment note, etc.) which are usually verified by the Customs office of departure. If necessary, the said Customs office(s) of exit should carry out all other Customs procedures required in connection with a TIR operation in the country(ies) of departure."

2. At the September 2003 meeting of the TIR Administrative Committee, some delegations pointed out that the phrase "verified by the Customs office of departure" from the third sentence of the comment could be misleading when applied to accompanying documents (e.g., goods export declaration, CMR consignment note, etc.) as these documents are normally checked but not necessarily stamped by the Customs office of departure. The Administrative Committee decided to postpone to its next session the endorsement of the above comment (TRANS/WP.30/AC.2/71, para.72).
3. In view of the above, the TIR secretariat proposes to modify the wording of the comment so as to put it in line with the text of Explanatory Note 0.19 to Article 19 of the Convention:

"Falsified acceptance of a TIR Carnet at the Customs office of departure

*With a view to avoiding strict controls at the Customs office of departure, fraudsters may attempt to falsify the acceptance of a genuine TIR Carnet at the Customs office of departure by using false Customs stamps and seals. Such malpractices are very dangerous as, according to the provisions of the TIR Convention, the Customs authorities of countries in transit and of countries of destination normally rely on checks carried out at the Customs office of departure. Therefore, the Customs office(s) of exit, located in the country(ies) of departure, play(s) a crucial role in revealing such fraudulent activities and should check the authenticity of the seals affixed **as well as verify that the particulars in the goods manifest of the TIR Carnet tally with those in the accompanying documents** (e.g., goods export declaration, CMR consignment note, etc.) which are **normally checked** by the Customs office of departure **in line with Explanatory Note 0.19**. If necessary, the said Customs office(s) of exit should carry out all other Customs procedures required in connection with a TIR operation in the country(ies) of departure."*

4. It is also worth noting that, before submitting a TIR Carnet to the Customs office of exit, fraudsters may theoretically falsify not only the acceptance of a genuine TIR Carnet at the Customs office of departure, but also its clearance at previous Customs offices of exit and entry. For example, a fraudster intends to smuggle goods from Ukraine to the European Community and, for that purpose, to present a falsified TIR Carnet at the Ukrainian Customs office of exit. Instead of falsifying the acceptance of this TIR Carnet at the Ukrainian Customs office of departure (this situation is addressed by the above comment), he may pretend prior acceptance of the TIR Carnet at a Russian Customs office of departure as well as its clearance at a Russian Customs office of exit before entering the Ukrainian territory. However, such a fraudulent pattern seems to be unlikely, as the fraudster would have to falsify Customs stamps of three Customs offices at once, namely of the Russian office of departure, Russian office of exit and the Ukrainian office of entry.