



TIR EXECUTIVE BOARD (TIRExB)
COMMISSION DE CONTROLE TIR (TIRExB)
ИСПОЛНИТЕЛЬНЫЙ СОВЕТ МДП (ИСМДП)

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TIR Executive Board (TIRExB)

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Geneva, 10 October 2016

Agenda item XIV: Other matters

Other matters

Transmitted by the European Commission

I. Background and mandate

1. At its sixty-first session (December 2014), the Board shortly touched upon Informal document No. 29/Rev.1 (2014) by the secretariat, containing an amended version of an example of best practice on authorized consignee in the European Union (EU). In view of the fact that the issue was under review in the EU as part of the preparation of the new Union Customs Code, the Board decided, at that time, not to pursue the finalization of the example but to wait for the outcome of the EU review (see TIRExB/REP/2014/61, para. 28).

2. In consultation with other members of TIRExB from Member States of the European Union (EU), Mrs. Jelinkova (European Commission) transmits (in Annex) an updated example of best practice on authorized consignee in the EU, for consideration of the Board. If approved, the example could be introduced as new Chapter 5.13 of the TIR Handbook.

Annex

Example of best practice on the use of authorized consignees [under the TIR procedure]

I. Introductory remarks

1. The authorized consignee concept allows persons authorized by customs to receive goods moved under the TIR procedure directly at their premises or any other specified [approved] place, without having to present them at the customs office of destination.
2. The authorized consignee concept is an international recommended practice and is as such included in various key agreements and conventions¹.
3. The UNECE Working Party on Customs Questions affecting Transport (WP.30) acknowledged already in 2003 that the granting and the implementation of the facilitation of authorized consignee is possible in the framework of the provisions of the TIR Convention (TRANS/WP.30/210, para. 47).
4. The concept of authorized consignee for TIR operations has been introduced in some Contracting Parties and can as such be an example how this facilitation measure could be implemented by all Contracting Parties to the TIR Convention.

II. Application of the simplification of authorized consignee in the customs territory of the European Union

A. Introduction

5. The general rule is that goods together with the road vehicle, the combination of vehicles or the container, the TIR carnet, the MRN of the TIR operation² and other relevant documents moved under the TIR procedure shall be presented at the office of destination.
6. The status of authorized consignee allows receiving goods at the premises, or any other approved place, without presenting them at the customs office of destination.
7. The simplification is based on EU and national legislation. Its application requires the use of electronic data-processing techniques for the exchange of information between the authorized consignee and the customs authorities. The authorization shall apply to TIR operations that are due to be terminated in the EU Member State where the status of authorized consignee was granted.

B. Conditions for the authorization

8. The status of authorized consignee shall only be granted to persons who are established in the EU, regularly receive goods moved under TIR operations and fulfil the following criteria:

¹ e.g. point 7.4 of the Bali Ministerial Declaration and Decisions (WTO Bali package) and point 5 of Chapter 1 of Specific Annex E of the International Convention on the Simplification and Harmonization Of Customs Procedures (WCO Revised Kyoto Convention).

² Master Reference Number (MRN) means the registration number allocated by the competent customs authority to a TIR operation.

- (a) Absence of any serious or repeated infringements of customs legislation and taxation rules, including no record of serious criminal offences relating to the economic activity of the applicant;
- (b) the demonstration of a high level of control of his or her operations and of the flow of goods, by means of a system of managing commercial and, where appropriate, transport records, which allows appropriate customs controls;
- (c) practical standards of competence or professional qualifications directly related to the activity carried out.

C. Content of the authorization

9. The authorization specifies the following:
- (a) the customs office of destination responsible for the place or places where the goods are received by the authorized consignee;
 - (b) when, for the purpose of carrying out any inspection of the goods, the authorized consignee receives the permission to unload the goods from the customs office of destination;
 - (c) any excluded categories or movements of goods;
 - (d) the place or places where the goods will be received;
 - (e) whether any action by the customs authority of the Member State of destination is required before the authorized consignee may dispose of goods received;
 - (f) the conditions of the authorization determined by the customs authority of the Member State of destination concerning operating and control measures which the authorized consignee has to comply with.

D. Arrival of the goods

10. When the goods arrive at a place specified in the authorization, the authorized consignee shall:
- (a) immediately notify the customs office of destination of arrival of the goods and inform it of any irregularities or incidents that occurred during transport;
 - (b) unload the goods only after obtaining the permission from the customs office of destination;
 - (c) after unloading and without delay, enter the results of the inspection and any other relevant information relating to the unloading into his records;
 - (d) notify the customs office of destination at the latest on the third day following the day on which he has received the permission to unload the goods of the results of the inspection of the goods and inform it of any irregularities.

11. At the request of the TIR Carnet holder, the authorized consignee shall issue a receipt which certifies the arrival of the goods at a place specified in the authorization and contains a reference to the MRN of the TIR operation and the TIR Carnet. The receipt shall not be considered as proof of termination of the TIR operation.

E. Termination of TIR procedure

12. The authorized consignee shall ensure that the TIR Carnet, together with the MRN of the TIR operation are presented, within the time-limit laid down in the authorization, at

the customs office of destination in order to terminate the TIR operation in accordance with Articles 1 (d) and 28, paragraph 1 of the TIR Convention.

13. The customs office of destination shall complete counterfoil No 2 of the TIR Carnet and retain Voucher No 2 of the TIR Carnet. The TIR Carnet shall be returned to the TIR Carnet holder or to the person acting on his behalf.
