



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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Agenda item VI (b)

Authorized consignors and consignees

Note by the secretariat

I. Background and mandate

1. At its fifty-third session, TIRExB considered Informal document No. 5 (2013), prepared by Mr. H. Lindström (Finland), and commenced a first round of discussions on the possible introduction of the concept of authorized consignors in the TIR Convention. TIRExB recognized that the use of authorized consignees and consignors within the TIR system would further facilitate trade but stressed a need for further clarifications, in particular, who would be entitled to obtain the status of authorized consignee or consignor, the requirements that consignees and consignors would have to comply with to be authorized, as well as the consequences of and opportunities brought by computerization of the TIR procedure (see TIRExB/REP/2013/53final, para.14).

2. At its fifty-sixth session, TIRExB continued its examination of the issue and took note of a presentation by Mr. Lindström (Finland), as contained in Informal document No. 27 (2013) which highlighted potential benefits of as well as possible scenarios for the application of the concept of authorized consignor in TIR (see TIRExB/REP/2013/56final, para. 34).

3. At its fifty-eighth session, TIRExB took note of Informal document No. 9 (2014), containing an analysis of the substantive practical and legal considerations to be taken into account for the introduction of the concept of authorized consignor into the TIR Convention. After extensive discussions, TIRExB concluded that it wished to move forward with the introduction of the authorized consignor by, eventually, making a complete and concrete proposal to AC.2 and that it would strive doing so by means of a new Explanatory Note to Article 49 of the TIR Convention, which should provide a general legal basis for the introduction of further simplifications. The choice for Article 49 would also underline the Board's overall opinion that the concept of authorized consignor should be treated as a national facility which did not impede the application of the TIR Convention (see TIRExB/REP/2014/58draft, paras.25 and 26).

4. The Board requested the secretariat to prepare – using available existing examples as a basis, as well as the Power Point presentation made by Mr. Lindström (Finland) at the Board’s fifty-sixth session (see Informal document No. 27 (2013)) – a document describing the possible modalities of implementing the concept (possibly by means of an example of best practice) including proposals for an Explanatory Note to Article 49.

5. To this end, the secretariat, after consultation with Polish customs prepared the present informal document No. 20 (2014) which contains a draft proposal for an Explanatory Note and a draft recommended practice that would enable the introduction of the authorized consignor as a national facility. Although the example is to some extent based on Polish practice, it has been modified and broadened to make the solution suitable for different Contracting Parties to the TIR Convention.

II. Amendment Proposals to the Convention

6. As per the discussions of TIRExB at its fifty-eighth session, adding an Explanatory Note to Article 49 would broaden its scope as to allow the application of the concept of the authorized consignor as a national facility. This Explanatory Note could be formulated as follows:

7. In Annex 6 add a new Explanatory Note to Article 49

0.49 Contracting Parties can introduce the “authorized consignor” concept as a national facilitation measure. An authorized consignor means a person who is duly authorized by the competent authorities of the country of departure to start TIR transports at his premises or at any other specified place.

The authorization shall:

- apply solely in the Contracting party where the authorization was granted.
- apply only to TIR transports that begin at the premises specified in the authorization.

The competent authorities shall prescribe, in accordance with their national legislation, the conditions for granting the authorization, as well as install control measures to ensure that the TIR procedure under the authorized consignor concept is not less secure than the TIR procedure as described in the Convention.

For the purpose of informing the competent authorities of the other Contracting Parties en route, the Contracting Party where the authorization was granted is advised to arrange:

- That the cover and all vouchers of the TIR Carnet used under this facilitation measure shall bear the marking “authorized consignor” in bold letters in English or French.
- That stamps and seals used by authorized consignors are clearly distinctive from those used by customs officers. The models of stamps and seals should be notified for the inclusion in the UNECE Register of Customs Sealing Devices and Customs Stamps.

8. In order to ensure full conformity with the provisions of the TIR Convention, there may also be a need to introduce a minor amendment to the Explanatory Note to Article 19.

9. In Annex 6, amend Explanatory note to Article 19 to read:

0.19 The requirement that the Customs office of departure should check the accuracy of the goods manifest implies the need to verify at least that the particulars in the goods manifest tally with those in the export documents and in the transport or other commercial documents relating to the goods; the Customs office of departure may also have to examine the goods. The Customs office of departure must ~~also be able, before affixing seals,~~ to check the condition of the road vehicle or container and, in the case of sheeted vehicles or containers, the condition of the sheets and sheet fastenings, as this equipment is not included in the Certificate of Approval.

10. Furthermore, it should be noted that, at present, the TIR Convention in its Article 1 defines the term “Customs office of departure” as any customs office where a TIR transport begins (Article 1, para (k)). In order to avoid any direct contradiction between the practice of “authorized consignor” and the letter of the TIR Convention, it may be advisable to add a new Explanatory Note to Article 1 para. (k) to read:

11. In Annex 6 add a new Explanatory Note to Article 1, para. (k)

0.1 (k) The Customs office of departure may allow the road vehicle, the combination of vehicles or the container to be presented, for the purposes of control, in any other place.

III. Example of a Recommended Practice

A. Introductory remarks

12. In the authorized consignor concept, a TIR transport can begin at a location approved by the competent authorities of a Contracting Party, without the goods having to be physically presented at the customs office of departure. That is to say that the premises where the goods are loaded and sealed are designated by the competent authorities by means of authorization.

13. In order not to jeopardize the high level of protection provided for by the TIR procedure, stringent conditions should be set by the competent authorities in order grant an operator the status of authorized consignor. The authorized consignor procedure should be designed to allow for customs verifications and physical controls, in cases where it is considered necessary on the basis of risk assessment.

B. Conditions to be met by an authorized consignor

14. The conditions to be met by authorized consignors could include the requirement to:

- (i) Be regularly involved TIR transports (e.g. a TIR Carnet holder, an exporter, a customs warehouse keeper, a customs broker)¹.

¹ In Poland, for example, the authorized consignor authorization is given only to national TIR Carnet holders; however in 80 % of the cases these TIR Carnet holders are represented towards customs authorities by exporters, traders or customs brokers. These representatives of the TIR Carnet holder seal the truck and fill out the TIR Carnet on the holder's behalf. Nonetheless, according to information from Polish customs, the TIR Carnet holder retains liability in case of irregularity unless it can be proven that the representative acting as authorized consignor was at fault. The secretariat is of the view that it could be left to the discretion of the Contracting Party whether or not to limit the application of the authorized consignor to the TIR Carnet holder. In theory there would be no obstacle to allow the Contracting Parties to give, should they so wish, the authorized consignor status directly to other people involved in the TIR operation e.g. exporter. The facilitation will, in this way, have a

- (ii) Not have committed any serious or repeated offences against customs or tax legislation.
- (iii) Use communication methods with the office of departure, approved by the customs authorities of the Contracting Party competent for granting the authorization.
- (iv) Be able to ensure that the location(s) where the goods are to be loaded and sealed is/are easily accessible to customs officers for the purposes of inspections when those are considered warranted. At that location it must also be possible to securely keep seals and stamps and customs officers must have access to the records which are kept by the authorized consignor in the framework of its authorization.
- (v) Be established in the Contracting Party where the authorization is issued.

C. Content of the authorization

15. The authorization could specify in particular:
- (i) The office(s) of departure responsible for the supervision of the beginning of TIR transports,
 - (ii) The address(es) of the designated location(s) from where the TIR transport(s) can begin,
 - (iii) The rules and time limits concerning the communication between the authorized consignor and the customs office of departure (including the content of the communication),
 - (iv) Information on the seals to be used as well as on security issues,
 - (v) Information on the stamps to be used as well as on security issues,
 - (vi) The obligation to keep records which enable the customs authorities to carry out controls,
 - (vii) Rules and guidelines on the procedure,
 - (viii) The goods which are excluded from the authorization,
 - (ix) Modalities for the treatment of voucher 1 of the TIR Carnet.

D. Example of the TIR procedure by an authorized consignor

16. An authorized consignor procedure could be applied as follows:

Step 1: The TIR transport is prepared at the designated location;

Step 2: The authorized consignor confirms that the specific TIR transport (e.g goods, itinerary) is allowed by the authorization,

Step 3: The authorized consignor ensures that the TIR Carnet is duly filled in and valid, that the goods manifest is correct, and that the condition the vehicle conforms with the requirements for a TIR transport (checking the Certificate of Approval as well). If no irregularities are found, the authorized consignor fills in and stamps the boxes that are normally reserved for use by the customs office of departure, on all the vouchers and on the

broader application.

first counterfoil of the TIR Carnet. The authorized consignor also checks that the cover and all vouchers of the TIR Carnet bear the marking “authorized consignor” in bold letters in English or French. The authorized consignor then proceeds to affix the seals on the vehicle.

Step 4: The authorized consignor writes the details of the TIR Carnet, the number of the seals used and the time at which the customs office of departure is informed, in a register approved by customs.

Step 5: By means agreed with the customs authorities (e.g. fax, e-mail, an electronic declaration system) the authorized consignor informs the competent customs office of departure that a TIR transport is ready to start.

In order to enable customs authorities to decide, on the basis of risk analysis, if controls are needed, data regarding the TIR Carnet must be forwarded to the responsible customs office. This information can be sent e.g. by means of:

- An electronic customs declaration system;
- Fax or scanned image in an e-mail, containing the first voucher of the TIR Carnet and any accompanying documents that may be required by the customs authorities under customs legislation.

Step 6: If customs officers do not arrive at the location to verify the consignment within a pre-determined time limit (which should be adequate and taking into account the distances between the customs office of departure and the place of the start of the TIR transport), the TIR transport can begin (the vehicle with the goods can leave the approved place).

Step 7: When customs perform an inspection, Article 24 of the TIR Convention is applicable.

Step 8: The customs office of departure needs to follow up the discharge of the TIR operation. For that reason it can be agreed that, on a specified day of the week, the original voucher No. 1 of the TIR Carnet validated in the procedure and any accompanying documents are sent to the customs office of departure. It is also possible that the customs office of departure follows up the discharge of the TIR transports electronically and that the authorized consignor is obliged to archive voucher No. 1 of the TIR Carnet.

IV. Considerations by the TIR Executive Board

17. The Board may wish to consider the above proposals for Explanatory Notes and the proposal of an example of a recommended practice. The Board may also wish to instruct the secretariat how to proceed with issue.
