



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 consignees

Note by the secretariat

I. Background and mandate

1. At its fifty-ninth session, TIRExB took note of a presentation by Mrs. Gajda (Poland) on authorized consignees, as contained in Informal document No. 23 (2014). As the concept of authorized consignee is applicable in all European Union (EU) member States, TIRExB was of the opinion that it would be useful to include an example of best practice on the use of authorized consignees in the EU in the TIR Handbook and, accordingly, requested the secretariat to prepare such an example for consideration at its next session (see TIRExB/REP/2014/59draft, para. 18).

2. At its sixtieth session, the Board also considered Informal document No. 29 (2014), prepared by the secretariat and containing two draft proposals for the introduction of an example of best practice on the use of authorized consignees in the European Union. The Board was of the opinion that option 2, containing a simplified excerpt from the EU Transit Manual, provided the best basis for the example, to be included in the next revision of the TIR Handbook. TIRExB members from EU Member States informed the Board that, although the main principles will remain untouched, the applicable provisions are currently being redrafted and, therefore, requested the secretariat to delete any reference to specific articles of the EU Customs Code Implementing Provisions. Subject to these changes, the example could be forwarded to AC.2 for endorsement¹ (see TIRExB/REP/2014/60 draft with comments, para. 23).

2. Further to this requested, the secretariat drafted Informal document No. 29 (2014)/Rev.1 for consideration by the Board.

¹ Mrs. Jelinkova (European Commission) proposes to replace the existing phrase by the following: “The Board requested the secretariat to revise Informal document No. 29 (2014) accordingly and submit it to the Board for approval. Mrs. Jelinkova offered her assistance to the secretariat.

II. Example of best practice on the use of authorized consignees in the European Union

Introductory remarks

3. The authorized consignee concept allows persons empowered by customs to receive goods in transit directly at his premises or any other specified place, without having to present them at the customs office of destination.
4. The authorized consignee concept is an international recommended practice and is as such included in various key agreements and conventions².
5. 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).
6. The concept of authorized consignee for TIR operations is applicable in all EU Member States and can as such be an example how this facilitation measure could be implemented by all Contracting Parties to the TIR Convention.
7. The following text is based on the consolidated version of the “EU Transit Manual - TAXUD/A3/0007/2010” of 1 July 2010. The Transit Manual contains a detailed description of the EU transit procedure and clarifies the role of both administrations and traders. The purpose of the Manual is to provide a tool to promote a better understanding of how the transit procedure works and the roles of the various participants.

Application of the facility of authorized consignee in the European Union

Introduction

The general rule is that goods placed under the TIR procedure shall be presented at the office of destination together with the TIR Carnet.

However, authorization as an authorized consignee allows receiving goods at the premises, or any other approved place, without presenting them, together with the TIR Carnet at the customs office of destination.

The authorized consignee facility for the TIR procedure exists in the European Union since 1 October 2005 and is based on existing Community/common transit procedures with regard to simplifications (~~Articles 454a-454e of the Commission Regulation (EEC) No. 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No. 2913/92 establishing the Community Customs Code~~ of 1 March 2014 (IPC)).

In comparison to the standard TIR operation, the authorization as authorized consignee in TIR only applies to TIR operations, where the final place of unloading is the premises stipulated in the authorization.

² 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).

Since 1 January 2009, the authorized consignee facility can only be granted if the trader, in addition to following the conditions with regard to simplifications (see point 3) also uses a data-processing technique to communicate with the customs authorities (~~Article 454a (2), point (d) of the IPC~~).

Authority to break and remove customs seals

The mutual recognition of customs controls is one of the pillars of the TIR procedure and the fixing and removal of customs seals is an essential element of this particular pillar. For this reason, the authority for the holder of the authorization or his representative to break and remove customs seals should be explicitly stipulated in the authorization.

In any case, the authorized consignee shall not remove the customs seals before having obtained permission from the customs office of destination via the “Unloading Permission” (IE043) message.

Arrival of the goods

The authorized consignee shall inform the customs office of destination of the arrival of the goods via the “Arrival Notification”(IE007) message, in accordance with the conditions laid down in the authorization, allowing the competent authorities to carry out controls, where necessary, before the consignee can start unloading the goods (~~Article 454b IPC~~).

The customs office of destination sends the “Arrival Advice” (IE006) message to the customs office of departure or entry en route to inform that the consignment has arrived.

The customs office of destination permits the unloading with the “Unloading Permission (IE043) message, if it does not intend to check the cargo before unloading. The authorized consignee shall:

- remove seals, control and unload the goods;
- compare them to the information given in the TIR Carnet and the “Unloading Permission” message;
- enter the unloaded goods into his records;
- send, at the latest, on the third day following the arrival of the goods the “Unloading Remarks” (IE044) message to the customs office of destination. This message includes information concerning any irregularities observed (~~Article 454b (1) (d) IPC~~).

Presentation of the TIR Carnet

The TIR Carnet shall be presented to the customs office of destination without delay, after the “Unloading Remarks” message has been sent.

Endorsement and return of the TIR Carnet to the TIR Carnet holder

The customs office of destination shall endorse the TIR Carnet by completing counterfoil No. 2 and retaining Voucher No. 2. Following the endorsement, the customs office of destination shall return the TIR Carnet to the TIR Carnet holder. If the TIR Carnet holder is not present, the TIR Carnet shall be returned to the person having presented it and deemed to be acting on behalf of the TIR Carnet holder (~~Article 454 (b) (2) IPC~~).

The customs office of destination shall introduce the “Control Results”(IE018) message into the computerized system and transmit the data to the international organization, in accordance with the provisions of Annex 10 of the TIR Convention.

III. Considerations by the TIR Executive Board

8. The Board may wish to consider the above proposal of an example of best practice and indicate which option it prefers. The Board may also wish to instruct the secretariat how to proceed with issue.
