

Administrative Committee for the TIR Convention, 1975 21 September 2010

Fiftieth session  
Geneva, 30 September 2010  
Item 7 (a) of the provisional agenda

ENGLISH ONLY

## Application of the Convention

Recommendation on the introduction of HS code in the TIR CarnetPreliminary results of the questionnaireNote by the TIR secretariat**A. BACKGROUND**

1. At its previous session, the Administrative Committee for the TIR Convention, 1975 (AC.2) considered and approved a draft survey concerning the implementation of the Recommendation on the introduction of HS code in the TIR Carnet, as prepared by the secretariat in Informal document No. 2 (2010). The survey included two different questionnaires, one for Customs administrations and one for national guaranteeing associations.
2. The Secretariat sent out the questionnaires to TIR focal points on 25 June 2010, providing respondents until the 15 September 2010 to gather the necessary information and reply. The questionnaires were sent out by email and by regular mail when required. To date, 25<sup>2</sup> out of the 59 addressed Customs administration and 15<sup>3</sup> out of the 61 addressed associations have replied.

**B. REPLIES TO THE SURVEY***a. Replies from Customs administrations*

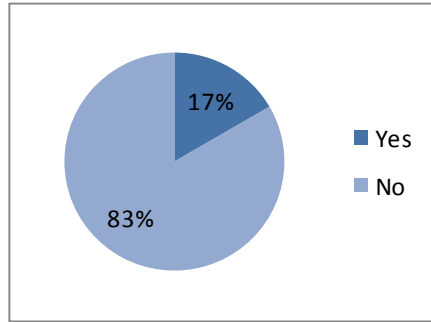
1. Does your administration require the indication of HS codes in the TIR Carnet?

<i>Yes</i>	<i>4</i>
<i>No</i>	<i>20</i>

<sup>1</sup> This documents replaces Informal document WP30/AC.2 No 5 (2010) which was announced in the provisional agenda.

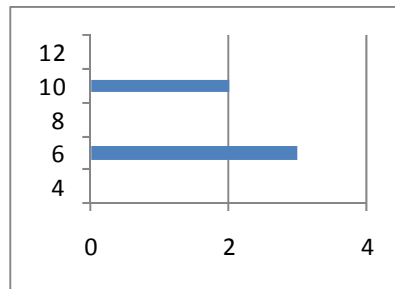
<sup>2</sup> Austria, Belarus, Belgium, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Kyrgyzstan, Lithuania, Malta, Montenegro, Netherlands, Norway, Poland, Portugal, Russian Federation, Serbia, Slovakia, Sweden, Republic of Moldova, Tunisia, Turkey

<sup>3</sup> AIRCA, AISOE, ABADA, AEBTRI, CESMAD BOHEMIA, ERAA, UICCIAA, KAZATO, ZMPD, AITA, Sveriges Akeriforettag, Chamber of Commerce and industry of Tunisia, TOBB, THADA, AsMAP of Ukraine



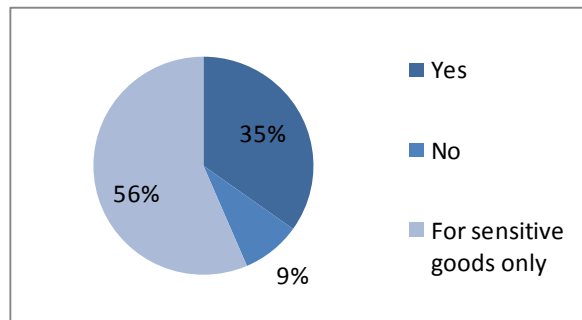
2. How many digits does your administration require to indicate in the TIR Carnet?

<i>4 digits</i>	<i>0</i>
<i>6 digits</i>	<i>3</i>
<i>8 digits</i>	<i>0</i>
<i>10 digits</i>	<i>2</i>
<i>12 digits</i>	<i>0</i>



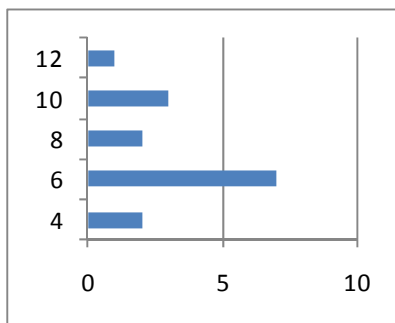
3. Does your administration require the indication of HS codes on the national Customs transit declaration?

<i>Yes</i>	<i>8</i>
<i>No</i>	<i>2</i>
<i>For sensitive goods only</i>	<i>13</i>



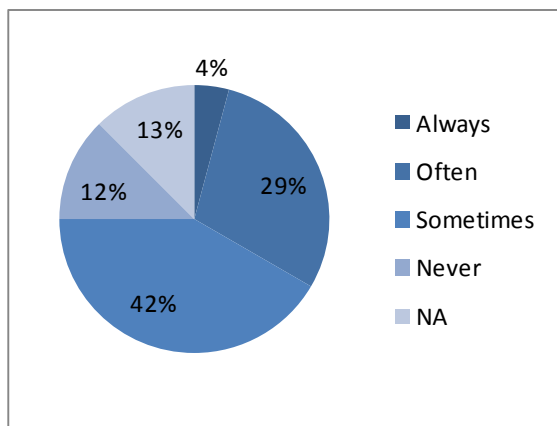
4. If so, how many digits are required?

<i>4 digits</i>	<i>2</i>
<i>6 digits</i>	<i>7</i>
<i>8 digits</i>	<i>2</i>
<i>10 digits</i>	<i>3</i>
<i>12 digits</i>	<i>1</i>



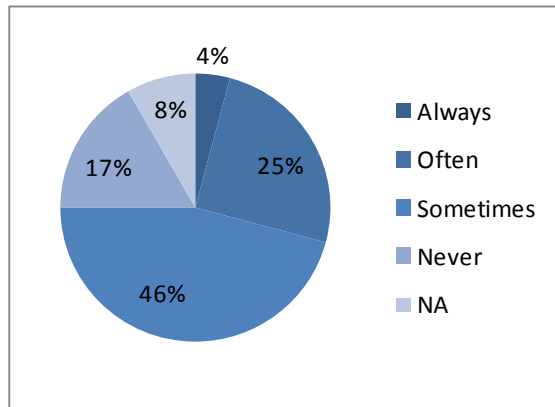
5. Do national transport operators indicate the HS Code on the TIR Carnet?

<i>Always</i>	<i>1</i>
<i>Often</i>	<i>7</i>
<i>Sometimes</i>	<i>10</i>
<i>Never</i>	<i>3</i>
<i>NA</i>	<i>3</i>



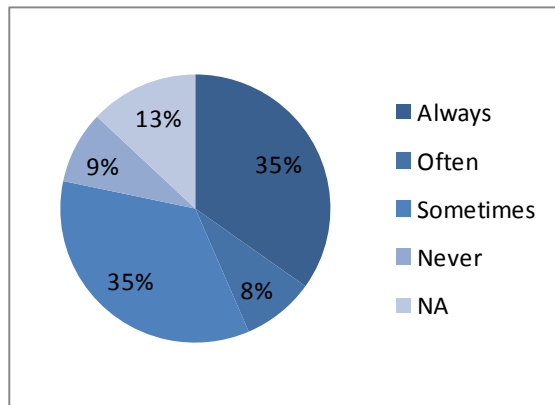
6. Do foreign transport operators indicate the HS Code on the TIR Carnet?

<i>Always</i>	<i>1</i>
<i>Often</i>	<i>6</i>
<i>Sometimes</i>	<i>11</i>
<i>Never</i>	<i>4</i>
<i>NA</i>	<i>2</i>



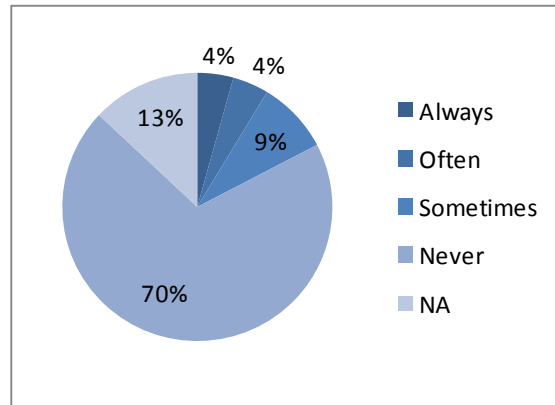
7. Do you check that the HS Code on the TIR Carnet is identical to the one provided on the export declaration?

<i>Always</i>	<i>8</i>
<i>Often</i>	<i>2</i>
<i>Sometimes</i>	<i>8</i>
<i>Never</i>	<i>2</i>
<i>NA</i>	<i>3</i>



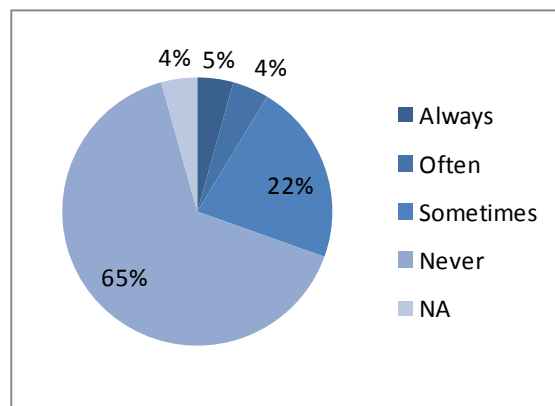
8. Do you require to add the HS code at Customs offices en route or at destination when the code was not indicated at the Customs office of departure?

<i>Always</i>	<i>1</i>
<i>Often</i>	<i>1</i>
<i>Sometimes</i>	<i>2</i>
<i>Never</i>	<i>16</i>
<i>NA</i>	<i>3</i>



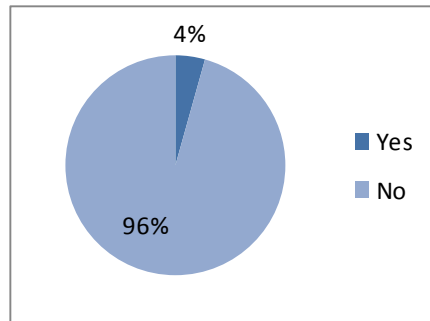
9. Does the absence of HS codes on the TIR Carnet lead to additional delays?

<i>Always</i>	<i>1</i>
<i>Often</i>	<i>1</i>
<i>Sometimes</i>	<i>5</i>
<i>Never</i>	<i>15</i>
<i>NA</i>	<i>1</i>



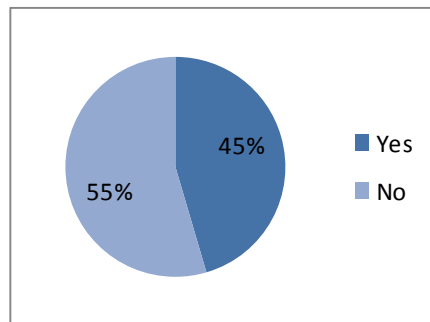
10. Do you consider the absence of HS code as an infringement?

<i>Yes</i>	<i>1</i>
<i>No</i>	<i>22</i>



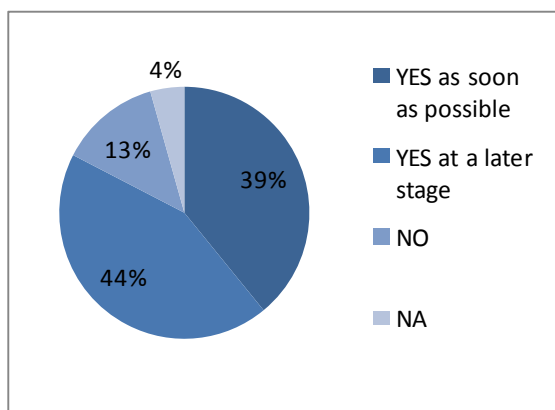
11. Do you consider discrepancies between the HS code and the plain language description as an infringement?

<i>Yes</i>	<i>10</i>
<i>No</i>	<i>12</i>



12. Do you think that it should be mandatory to indicate the HS code on the TIR Carnet and that the TIR Convention should be adequately amended in this respect?

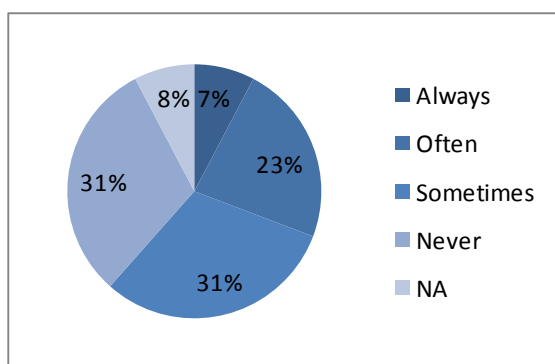
<i>YES as soon as possible</i>	<i>9</i>
<i>YES at a later stage</i>	<i>10</i>
<i>NO</i>	<i>3</i>
<i>NA</i>	<i>1</i>



b. *Replies from Associations*

1. Do TIR Carnet holders affiliated to your association voluntarily indicate the HS Code on the TIR Carnet?

<i>Always</i>	<i>1</i>
<i>Often</i>	<i>3</i>
<i>Sometimes</i>	<i>4</i>
<i>Never</i>	<i>4</i>
<i>NA</i>	<i>1</i>



2. Please indicate in which countries and which Customs offices (departure, entry, exit or destination) require the mandatory indication of the HS codes in the TIR Carnet, as reported by your members

<i>At departure</i>	<i>European Community, Russian Federation, Belarus, Ukraine, Kazakhstan, Finland, Republic of Moldova, Kyrgyzstan, Armenia, Azerbaijan, Tajikistan, Turkmenistan, Uzbekistan</i>
<i>At entry</i>	<i>European Community, Russian Federation, Belarus, Ukraine, Kazakhstan, Georgia, Hungary, Slovakia, Bulgaria, Republic of Moldova, Kyrgyzstan, Armenia, Azerbaijan, Tajikistan, Turkmenistan, Uzbekistan</i>
<i>At exit</i>	<i>Russian Federation, Belarus, Ukraine, Republic of Moldova, Kyrgyzstan, Armenia, Azerbaijan, Tajikistan, Turkmenistan, Uzbekistan</i>
<i>At destination</i>	<i>Russian Federation, Belarus, Republic of Moldova, Kyrgyzstan, Armenia, Azerbaijan, Tajikistan, Turkmenistan, Uzbekistan</i>

3. In which countries your members have been requested to indicate HS codes with more than 6 digits in the TIR Carnet?

*Russian Federation, Belarus, Ukraine, Kazakhstan, Georgia, Hungary, Bulgaria, Republic of Moldova, Kyrgyzstan, Armenia, Azerbaijan, Tajikistan, Turkmenistan, Uzbekistan*

4. In which countries do your members experience additional delays when HS codes were not mentioned on the TIR Carnet?

*Russian Federation, Belarus, Ukraine, Kazakhstan, Georgia, Hungary, Slovakia, Bulgaria, Republic of Moldova, Kyrgyzstan, Armenia, Azerbaijan, Tajikistan, Turkmenistan, Uzbekistan*

5. In which countries is the absence of HS code considered as an infringement?

*Russian Federation, Belarus, Ukraine, Kazakhstan*

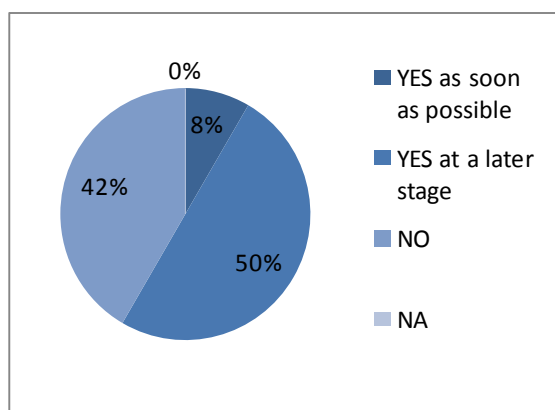
6. In which countries are discrepancies between the HS code and the plain language description considered as an infringement?

*Russian Federation, Belarus, Republic of Moldova*



7. Do you think that it should be mandatory to indicate the HS code on the TIR Carnet and that the TIR Convention should be adequately amended in this respect?

YES as soon as possible	1
YES at a later stage	6
NO	5
NA	0



### C. PRELIMINARY CONCLUSIONS

3. Considering that 25% of associations and 43% of Customs administrations have already replied to the questionnaire, the preliminary results presented in this document should be regarded as a first estimation of the final results of the questionnaire. Nevertheless, they can be used to draw a few preliminary conclusions.

4. First, results show a difference between the requirements presented by Customs and the experience reported by the private sector. Indeed, only 4 Customs administrations report that the HS code is considered mandatory whereas associations report that administrations require the HS code at least at some Customs offices. The answers provided by some associations, might also indicate that there is a possible confusion between the requirements for the TIR Carnet and those of additional documentation, like commercial invoices. Furthermore, only 2 countries report that they ask for more than six digits for the HS codes, whereas the answers from associations seem to indicate that 10 Customs administrations do so.

5. With regard to the voluntary provision of the HS code in the TIR Carnet and not taking into account the answers indicating “Information not available (or unknown)”, Customs report similar numbers as the associations. Indeed, from the Customs perspective, 38% of domestic TIR Carnet holders and 32% of foreign ones provide always or often indicate spontaneously the HS code on the TIR Carnet; associations report this number at approximately 33%. Customs also indicate that 14% and 18% of, respectively, domestic and foreign TIR Carnet holders never indicate the HS code on a voluntary basis, whereas associations report a good 33%.

6. With regard to the idea of amending the TIR Convention to impose the indication the HS code in the TIR Carnet, the private sector remains much more cautious than Customs administrations. Only association (representing of those having responded to this question) believe that such a change should be made as soon as possible, whereas 39% of the Customs administration would be in favour of this idea, mainly for improving and automating risk management procedures, as transpired from the comments made by Customs. The comments of the associations underline that the major fear of the private sector lies with the legal responsibility of the TIR Carnet holder with regard to the correctness of the HS code, which is often provided by third parties (e.g. importers and exporters).

7. In summary, the provisions of the Recommendation seem to be respected in most countries. However, a few key TIR countries seem to have turned the provisions of the recommendation into requirements and went beyond.

#### **D. CONSIDERATIONS BY THE COMMITTEE**

8. The AC2 may wish to discuss the preliminary results presented in this document and instruct the secretariat to send out reminders to those countries that have not provided answers at this stage, with the view to discuss the final results of the questionnaire at its forthcoming session.