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**ECONOMIC COMMISSION FOR EUROPE**

INLAND TRANSPORT COMMITTEE

Working Party on Customs Questions  
affecting Transport

**REPORT OF THE WORKING PARTY  
ON CUSTOMS QUESTIONS AFFECTING TRANSPORT  
ON ITS NINETY-THIRD SESSION  
(18-22 October 1999)**

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## **REPORT**

### **ATTENDANCE**

1. The Working Party held its ninety-third session from 18 to 22 October 1999 under the chairmanship of Mr. F. Paroissin (France).
2. The session was attended by representatives of the following countries: Albania; Austria; Belarus; Belgium; Bulgaria; Croatia; Czech Republic; Denmark; Estonia; Finland; France; Georgia; Germany; Greece; Hungary; Italy; Latvia; Lithuania; Netherlands; Norway; Poland; Republic of Moldova; Romania; Russian Federation; Slovakia; Slovenia; Spain; Sweden; Switzerland; The former Yugoslav Republic of Macedonia; Turkey; Ukraine; United Kingdom. Representatives of the European Community (EC) were also present.
3. The following intergovernmental organization was represented: World Customs Organisation (WCO).
4. The following non-governmental organizations were represented: International Road Transport Union (IRU); International Touring Alliance (AIT) / International Automobile Federation (FIA); International Union of Railways (UIC); Transfrigoroute International.

### **ADOPTION OF THE AGENDA**

Documentation: TRANS/WP.30/185.

5. The Working Party adopted the provisional agenda prepared by the secretariat (TRANS/WP.30/185) with the addition of the following items to be considered under agenda item 7 (c)(xiii):
  - Possibility of a TIR operation to be carried out by a person other than the holder of the TIR Carnet
  - Draft Recommendation on the validity of multi-user TIR operations
  - Implementation of the legal requirements of the TIR Convention
  - Application of the Convention following transport through the Federal Republic of Yugoslavia
  - Markings on Customs stamps relating to the year 2000.

## **ACTIVITIES OF UN/ECE BODIES AND OTHER UNITED NATIONS ORGANIZATIONS OF INTEREST TO THE WORKING PARTY**

6. The Working Party was informed that the UN/ECE secretariat, in cooperation with the Economic and Social Commission for Asia and the Pacific (ESCAP) and the Asian Development Bank (ADB), continued to organize workshops to assist the countries in Asia and on the Indian sub-continent in the application of UN/ECE transport facilitation conventions, particularly the TIR Convention.

7. Information was also provided on the internal United Nations procedures required in order to allow for the operation of the TIR Executive Board and the TIR secretariat to be financed through the Regular Budget of the United Nations as of the year 2001, as stipulated in Annex 6, Explanatory Note 8.13.1-1 of the TIR Convention, 1975.

## **ACTIVITIES OF OTHER ORGANIZATIONS OF INTEREST TO THE WORKING PARTY**

Documentation: Informal documents (available at the session).

### (a) World Customs Organization (WCO)

8. The Working Party noted that the revised Kyoto Convention on the Simplification and Harmonization of Customs Procedures was adopted unanimously and signed on 26 June 1999. It provides for the application of new technologies, the implementation of advanced Customs control procedures based on risk-assessment and the willingness of Customs authorities to cooperate closely with the private sector. The Working Party also noted that the Istanbul Convention on temporary admittance has at present 34 Contracting Parties.

### (b) European Commission (EC)

9. The Working Party was informed of recent activities of the European Commission's Directorate General Taxation and Customs Union (TAXUD), particularly with regard to the reform of the Community and Common Transit systems. Relevant new legal provisions were expected to come into force in early 2000. Pilot applications of the New Computerized Transit System (NCTS) would start in December 1999 in the Czech Republic, Germany, Italy, the Netherlands, Spain and in Switzerland. Full operation of the NCTS was scheduled for 2003. Considerations about possibilities for inclusion of the TIR regime into the NCTS procedure were under way.

(c) European Conference of Ministers of Transport (ECMT)

Documentation: Informal documents transmitted by ECMT (CEMT/CM(99)3/FINAL, CEMT/CM(99)4/FINAL, CEMT/CM(99)7, CEMT/CM(99)8).

10. The Working Party took note of two resolutions adopted by the Ministers of Transport at their Warsaw meeting (19-20 May 1999) on the removal of obstacles at border crossings as well as on crime in transport. It was also informed of two reports that have been prepared under the auspices of the ECMT which analysed in some detail existing obstacles at border crossings for international road and rail transport and provided a number of elements for improvements.

**CUSTOMS CONVENTION ON THE TEMPORARY IMPORTATION OF PRIVATE ROAD VEHICLES (1954)**

Documentation: ECE/TRANS/107.

Initiation of the amendment procedure for Article 13, new paragraph 4 of the Convention

Documentation: TRANS/WP.30/178; TRANS/WP.30/168.

11. The Working Party noted that on 5 February 1999 the Secretary-General of the United Nations, acting in his capacity as depositary, has issued Depositary Notification C.N.801.1998.TREATIES-1 containing amendment proposals for a new paragraph 4 to Article 13 of the Convention as had been agreed upon at the eighty-fourth session of the Working Party in June 1996 (TRANS/WP.30/178, para. 85; TRANS/WP.30/168, para. 72). The amendment proposal has been formally transmitted by Italy on behalf of the Working Party.

12. In Depositary Notification C.N.913.1999.TREATIES-1 dated 8 October 1999, the Secretary-General informed all Contracting Parties that the amendment proposal will come into force on 5 November 1999, since none of the Contracting Parties had expressed an objection to the proposed amendment by 5 August 1999.

13. In this context, the Working Party took note of an informal document transmitted by the AIT/FIA enquiring about a number of specific issues in the application of the Customs Conventions on the Temporary Importation of Private (1954) and Commercial (1956) Road Vehicles. The Working Party decided to revert to this issue at its next session on the basis of a document to be prepared by AIT/FIA.

**INTERNATIONAL CONVENTION ON THE HARMONIZATION OF FRONTIER CONTROLS OF GOODS, 1982**

Documentation: ECE/TRANS/55.

Preparation of a new annex on efficient border crossing procedures

Documentation: Informal document No. 6 (IRU/Transfrigoroute (International)); TRANS/WP.30/1999/12 - TRANS/SC.1/1999/6; TRANS/WP.30/AC.3/6.

14. The Working Party was informed that the Administrative Committee for the International Convention on the Harmonization of Frontier Controls of Goods, at its third session (Geneva, 21 and 24 June 1999) had considered proposals for the insertion of new annexes to the Convention on (a) facilitation of the passage of ATP vehicles carrying perishable goods as prepared by the UN/ECE Working Party on the Transport of Perishable Foodstuffs (WP.11) and (b) efficient border crossing procedures as prepared by the IRU.

15. As requested by the Administrative Committee, the Working Party considered these proposals as well as a revised consolidated proposal prepared jointly by the IRU and Transfrigoroute (International). These proposals contained provisions relating to the exchange of information on border crossing procedures, the preparation and mutual acceptance of weight and vehicle inspection certificates, minimum requirements for border crossing points as well as the issuance of visas for professional drivers.

16. The Working Party felt that, in principle, the proposals for a new annex to the Convention seemed to be acceptable, but required to be aligned with the existing legal provisions of the Convention and would need to be complemented with technical and administrative provisions allowing for their efficient application. Noting that the forthcoming session of the Administrative Committee would need to be convened in October 2000 at the latest and with a view to transmitting tangible and comprehensive amendment proposals for consideration by the Administrative Committee, the Working Party requested the secretariat to convene, in due course, an informal drafting group representing the various parties involved and to coordinate with the Working Party on Road Transport (SC.1) and UN/CEFACT as well as with the Southeast European Cooperative Initiative (SECI) on this subject. The Working Party would consider the results of this group at its session in June 2000.

17. The representatives of IRU and Transfrigoroute (International) voiced their interest in participating in the informal group.

**DRAFT UN/ECE CONVENTION ON INTERNATIONAL CUSTOMS TRANSIT PROCEDURES FOR THE CARRIAGE OF GOODS BY RAIL**

(a) Revised draft Convention

Documentation: TRANS/WP.30/184; TRANS/WP.30/174; TRANS/WP.30/164; TRANS/WP.30/162; TRANS/WP.30/R.141.

18. The Working Party recalled that, at the eighty-second session, it had completed, in principle, its work on a Convention on International Customs Transit Procedures for the Carriage of Goods by Rail covering all countries applying the COTIF regime, with the exception of Article 26, paras. 8 and 10 (TRANS/WP.30/164, paras. 59-61). The text of the draft Convention is contained in document TRANS/WP.30/R.141. A few minor amendments to it are contained in the report of the eighty-second session of the Working Party (TRANS/WP.30/164, para. 60).

19. The Working Party noted that, as of today, no progress had been made towards a consensus on the representation and the number of votes of regional economic integration organizations (article 26, paragraphs 8 and 10 of the draft Convention) (TRANS/WP.30/184, para. 66; TRANS/WP.30/174, para. 46; TRANS/WP.30/164, para. 61; TRANS/WP.30/162, paras. 66-71).

(b) Extension of the scope of the draft Convention to cover the SMGS Agreement

Documentation: Informal document No. 11 (OTIF); TRANS/WP.30/1999/13; TRANS/WP.30/184; ECE/TRANS/119; TRANS/WP.30/174; TRANS/WP.30/168; TRANS/WP.30/166; TRANS/WP.30/164; TRANS/WP.30/R.161; TRANS/WP.30/R.160; TRANS/WP.30/R.159; TRANS/WP.30/R.140/Rev.1 and Corr. 1 (Russian only).

20. Following lengthy considerations on possibilities of extending the scope of the draft Convention also to countries applying the SMGS Agreement, the Inland Transport Committee had stressed in 1997 that work on the draft Convention should be continued under the auspices of the UN/ECE (TRANS/WP.30/184, para. 67; ECE/TRANS/119, paras. 136-139; TRANS/WP.30/174, paras. 47-49).

21. At its ninety-second session, the Working Party had felt that, in due course, practical results on this matter should be achieved. It therefore decided to prepare, as a first step, two similar, but independent United Nations conventions, one providing for the use of the CIM consignment note as a Customs document in those countries applying the COTIF railway regime and another convention, providing for the use of the SMGS consignment note as a Customs document in the countries applying the SMGS regime (TRANS/WP.30/184, paras. 68 and 69).

22. The Working Party considered briefly the text of a new draft convention covering the SMGS countries only, as prepared by the Committee of the Organization for Cooperation between Railways (OSZhD) (TRANS/WP.30/1999/13). It decided to revert in more detail to this draft at its forthcoming session and to analyse the possibilities for the establishment of a United Nations draft Convention covering all UN/ECE member countries in line with the mandate of the Inland Transport Committee.

### **CUSTOMS CONVENTION ON THE INTERNATIONAL TRANSPORT OF GOODS UNDER COVER OF TIR CARNETS (TIR CONVENTION, 1975)**

Documentation: TIR Handbook (Publication E, F, R); [www.unece.org/trans/new\\_tir/welctir.htm](http://www.unece.org/trans/new_tir/welctir.htm).

#### (a) Status of the Convention

Documentation: TRANS/WP.30/AC.2/54, annex 1; ECE/TRANS/17/Amend.19/Rev. 1.

23. The Working Party was informed that on 11 July 1999 the Syrian Arab Republic had become the sixty-fourth Contracting Party to the Convention.

24. The Working Party also took note that a corrigendum to Depositary Notification C.N.433.1997.TREATIES-1 of 17 November 1997 had been issued by the Legal Office of the United Nations as Depositary Notification C.N.336.1999.TREATIES-1 of 26 May 1999 to which no objection had been lodged as indicated in Depositary Notification C.N.693.1999.TREATIES-2 dated 3 August 1999. The complete text of the latest amendments to the Convention entering into force on 17 February 1999 (Phase I of the TIR revision process), including the above corrigendum, is contained in document ECE/TRANS/17/Amend.19/Rev.1 and is available in English, French, Russian and Spanish.

#### (b) Revision of the Convention

##### (i) Phase II of the TIR revision process

Documentation: TRANS/WP.30/1999/14; TRANS/WP.30/1999/10; TRANS/WP.30/1999/9; TRANS/WP.30/1999/8; TRANS/WP.30/1999/7; TRANS/WP.30/1998/17; TRANS/WP.30/1998/11; TRANS/WP.30/1998/5 and Corr. 1.

25. Having recalled that the final part (Addendum 7) of the draft report of the Ad Hoc Group of Experts, at its fourth session (TRANS/WP.30/1999/7), could not be adopted properly due to lack of time, and taking account of comments received from the Russian Federation and the IRU

(TRANS/WP.30/1999/14), the Working Party adopted this report of the Ad Hoc Group of Experts with the following modifications:

Paragraph 39: Replace the wording: “generally accepted concept of responsibility and liability of the TIR Carnet holder” by the words: “generally accepted definition of the TIR Carnet holder including his responsibility and liability”.

Add new paragraphs 40 bis and ter to read as follows:

“40 bis. Other experts were of the view that transmission of TIR Carnets to a person who is not authorized for the TIR regime or has been excluded from it in accordance with article 38 of the Convention should not be allowed. A procedure of transmission of TIR Carnets to other persons, even authorized for the TIR regime, should be strictly defined and include issues of responsibility in case of infringements of the TIR regime.”

“40 ter. Other experts felt that use of TIR Carnets by persons other than the TIR Carnet holder was not in line with the provisions of the Convention.”

26. The secretariat was requested to issue, as soon as possible, an addendum to the report of the Ad Hoc Group of Experts (TRANS/WP.30/1999/7).

27. The Working Party decided to continue consideration of phase II of the TIR revision process on the basis of the document prepared by the secretariat containing in a consolidated manner all amendment proposals accepted so far during phase II of the TIR revision process (TRANS/WP.30/1999/9).

#### Definition of the holder of TIR Carnets

28. Taking account of proposals made earlier by the European Commission, the Working Party was of the view that article 1 of the Convention should include the definition of the holder of a TIR Carnet. It agreed, in principle, on the following wording:

“The holder of a TIR Carnet shall mean the person to whom a TIR Carnet has been issued in accordance with the relevant provisions of the Convention and on whose behalf a Customs declaration has been made in the form of a TIR Carnet indicating a wish to place goods under the TIR procedure at the Customs office of departure. He shall be responsible for presentation of the road vehicle, the combination of vehicles or the container together with the load and the TIR Carnet relating thereto at Customs offices en route and Customs offices of destination with due observance of the relevant provisions of the Convention.”

29. Some delegations felt that the persons who would have the right to produce a TIR Carnet at the Customs office of departure on behalf of the TIR Carnet holder should be defined in the Convention. Other delegations were of the view that this issue would need to be addressed in the national Customs legislation of Contracting Parties.

Status and functions of the international organization(s)

30. Taking account of amendment proposals prepared by the Ad Hoc Group of Experts (TRANS/WP.30/1999/7) and by the secretariat (TRANS/WP.30/1999/8), the Working Party took the following decisions on the above proposals:

Add a new paragraph 2 bis to Article 6 of the Convention to read as follows:

“2 bis An international organization, as referred to in paragraph 2, shall be authorized by the Administrative Committee to take on responsibility for the effective organization and functioning of an international guarantee system provided that it accepts this responsibility.”

Add a new explanatory note 0.6.2 bis (to Article 6.2 bis), annex 6 to the Convention to read as follows :

“0.6.2 bis. The relationship between an international organization and its member associations shall be defined in written agreements on the functioning of the international guarantee system.”

Definition of termination and discharge procedures

31. The representatives of the IRU pointed out that the newly proposed definitions “start of a TIR operation”, “termination of a TIR operation” and “discharge of a TIR operation” proposed by the Ad Hoc Group of Experts and contained in document TRANS/WP.30/1999/9 had to be reviewed in accordance with the general principles laid down in article 1 of the present Convention where most of the definitions applied only to the whole TIR operation, starting at the Customs office of departure and ending at a Customs office of destination, rather than to Customs offices en route.

32. The Working Party took note of the above comment by the IRU and was of the view that the new definitions for inclusion into article 1 of the Convention would need to cover both Customs offices of departure/destination and Customs offices of entry/exit (en route), because the latter ones were of crucial importance for the functioning of the TIR regime since national transit procedures and, respectively, the liability of the national guaranteeing associations started or ended at these offices.

33. The secretariat was requested to prepare further proposals in this respect, including, possibly, revised definitions for article 1 (a), 1 (f), 1 (g) and 1(j) and their consequences.

34. The Working Party considered the other proposal for new definitions to be inserted under article 1 and decided, for the time being, on the following wording to be reviewed at its forthcoming session:

“[(a bis) the term “start of a TIR operation” shall mean that the road vehicle, the combination of vehicles or the container have been presented for purposes of control to the Customs office of departure or of entry (en route) together with the load and the TIR Carnet relating thereto and that the TIR Carnet has been accepted by the Customs office;]

[(a ter) the term “termination of a TIR operation” shall mean that the road vehicle, the combination of vehicles or the container have been presented for purposes of control to the Customs office of destination or of exit (en route) together with the load and the TIR Carnet relating thereto;]

[(a quater) the term “discharge of a TIR operation” shall mean the recognition by Customs authorities that the TIR operation has been terminated correctly in a Contracting Party. This is established by the Customs authorities on the basis of a comparison of the data or information available at the Customs office of destination or exit (en route) and that available at the Customs office of departure or entry (en route);]”

35. The Working Party also took note of the new terms “partial/final termination” proposed by the secretariat in document TRANS/WP.30/1999/9 and felt that they should be incorporated as a comment to Article 18 of the Convention. It was decided to consider these proposals at a later stage.

36. Stressing that it would take a final decision on definitions for termination and discharge procedures at its next session (see paras. 33 and 34 above), the Working Party approved the following amendment proposals to the Convention:

The existing comment to Article 8 (1999 TIR Handbook, page 37) will be placed following the revised Article 11, paragraph 1 (see below).

Article 10, paragraph 1 of the Convention

Delete paragraph 1.

Article 10, (old) paragraph 2 of the Convention

Paragraph 2 becomes paragraph 1.

Replace in the new paragraph 1 the wording: “have discharged a TIR Carnet unconditionally” by: “have discharged a TIR operation”.

Replace in the new paragraph 1 the wording: “certificate of discharge” by: “certificate of termination”.

Article 10, new paragraph 2 of the Convention

Add a new paragraph 2 to read as follows:

“2. Discharge of a TIR operation has to take place without delay (French: ... sans retard).”

Explanatory note 0.10 (to Article 10), annex 6 to the Convention

Replace the wording: “certificate of discharge of the TIR Carnet” by: “certificate of termination”. The existing comments to Article 10 (1999 TIR Handbook, page 40) will be placed following the revised Article 28 (see below).

Article 11, paragraph 1 of the Convention

Modify the beginning of the first sentence to read as follows:

“1. Where a TIR operation has not been discharged, the competent authorities ...”.

Delete at the end of the first sentence the wording: “or conditional discharge”.

Replace in the second sentence the word: “certificate of discharge” by: “certificate of termination”.

Article 11, paragraph 2 of the Convention

Modify the first sentence to read as follows:

“2. The claim for payment of the sums referred to in Article 8, paragraphs 1 and 2 shall be made to the guaranteeing association at the earliest three months after the date on which the association was informed that the TIR operation had not been discharged or that the certificate of termination had been obtained in an improper or fraudulent manner and at the latest not more than two years after that date.”

Comment to Article 11 (Information to guaranteeing associations)

(1999 TIR Handbook, page 37)

Modify the existing comment to Article 8 which becomes a comment to Article 11, paragraph 1 to read as follows:

“Notification to guaranteeing associations

Customs administrations should notify their respective national guaranteeing association(s) as soon as possible of cases when a TIR operation has not been discharged.”

Comment to Article 18 (Several Customs offices of departure)

(1999 TIR Handbook, page 48)

Modify the existing comment to read as follows:

[“Several Customs offices of departure or destination

A TIR operation may involve more than one Customs office of departure or destination in one or in several countries, provided the total number of Customs offices of departure and destination does not exceed four. Each Customs office of departure/destination should have only one loading/unloading point. In accordance with Rule 6 of the Rules regarding the use of the TIR Carnet (Annex 1 to the Convention, Model of the TIR Carnet: Version 1 and Version 2, page 3 of the cover), for each additional Customs office of departure or destination two extra vouchers are required. The filling-in of the TIR Carnet, whenever several Customs offices of departure/destination are involved, should be done in such a way that goods loaded/unloaded subsequently at different offices should be added in/crossed out from the goods manifest and the offices of departure/destination should endorse the goods loaded/unloaded subsequently under item 16. An example of a TIR Carnet duly filled-in in this respect is contained in the TIR Handbook.]

Article 28 of the Convention

Replace the text of Article 28 by the following:

“Termination of a TIR operation shall be certified by Customs authorities without delay. A TIR operation may be terminated without or with reservation: where termination is with reservation this shall be on account of facts connected with the TIR operation itself. These facts shall be clearly indicated in the TIR Carnet.”

Explanatory note 0.28 (to Article 28), annex 6 to the Convention

Delete paragraph 1 of explanatory note 0.28.

Delete the third sentence in paragraph 2 of explanatory note 0.28.

Delete the third (unnumbered) paragraph of explanatory note 0.28.

Comment to Article 28

Add a new comment to Article 28 to read as follows:

“Applicable procedures after termination of a TIR operation

Article 28 provides that termination of a TIR operation shall be certified by Customs authorities without delay. Termination will be subject to the goods having been placed under another Customs procedure or another system of Customs control. This may include clearance for home use, transfer across the border to a third country or a free zone and storage in a place approved by the Customs authorities while awaiting the declaration for another Customs procedure.”

Comment to Article 28 (Return of TIR Carnets)

(1999 TIR Handbook, page 53)

Replace the wording “whether discharged conditionally or unconditionally” by: “whether the TIR operation has been terminated with or without reservation”.

Comment to Article 28 (Possibility of using two TIR Carnets for a single transport operation)

(1999 TIR Handbook, page 53)

Replace the wording: “number of sheets” by: “number of vouchers”.

The three existing comments to Article 10 (1999 TIR Handbook, page 40) will be placed following the revised Article 28.

Comment to Article 28 (Discharge of TIR Carnets)

(1999 TIR Handbook, page 40)

Modify the existing comment to Article 10 which becomes a comment to Article 28 to read as follows:

“Termination of a TIR operation

1. In cases where a TIR operation has been terminated without reservation, the Customs administration which declares that the certificate of termination has been obtained in improper or fraudulent manner should specify in its [notification of non-discharge and] request for payment its reasons for declaring this termination improper or fraudulent.
2. The Customs authorities should not certify the termination of TIR operations subject to systematic unspecified reservations, without giving reasons, solely for the purposes of avoiding the requirements of Article 10, paragraph 1 and Article 11, paragraph 1.”

Comment to Article 28 (Indication of reservations)

(1999 TIR Handbook, page 40)

Modify the existing comment to Article 10 which becomes a comment to Article 28 to read as follows:

“Indication of reservations

Customs administrations should make any reservation about the termination of a TIR operation very clear and should indicate the existence of a reservation by filling-in box 27 on voucher No.2 and by placing an “R” under item 5 on the counterfoil No.2 of the TIR Carnet and also fill in the certified report, if appropriate.”

Comment to Article 28 (Alternative forms of evidence as proof for the discharge of TIR Carnets)  
(1999 TIR Handbook, page 40)

Modify the existing comment to Article 10 which becomes a comment to Article 28 to read as follows:

[“Alternative forms of evidence as proof for the termination of a TIR operation

With a view to establishing alternative evidence for the proper termination of a TIR operation, Customs authorities are recommended to use exceptionally the following information:

- any official certificate or confirmation of the termination for the same TIR operation made out by another Contracting Party following or terminating the respective transit operation or confirmation of the transfer of the goods in question to another Customs procedure or to clearance for home use;
- the duly stamped counterfoils No. 1 or No. 2 in the TIR Carnet by such a Contracting Party or a copy thereof to be provided by the international organization referred to in Article 6 of the Convention;
- the electronic information provided by an authorized international control system, such as the SAFETIR system operated by the IRU in accordance with the Recommendation of the TIR Administrative Committee of 20 October 1995 and Article 42 bis of the Convention.”]

Annex 1 to the Convention

Model of TIR Carnet, Version I and Version II

Replace in box 24 on voucher No.2 the words “Certificate of discharge” by: “Certificate of termination of a TIR operation”.

Modify in box 26 on voucher No.2 the words “Number of packages discharged” by: “Number of packages for which the TIR operation is terminated”.

Modify under item 3 on the counterfoil No. 2 the words “Discharged .... packages or articles (as specified in the manifest)” by: “Number of packages for which the TIR operation is terminated (as specified in the manifest)”.

Comment to annex 1 (Discharge of TIR Carnets)

(1999 TIR Handbook, page 73)

Modify the existing comment to read as follows:

“Termination of a TIR operation

In boxes 24 to 28 of voucher No. 2, in addition to the required inscriptions, only one Customs stamp and one signature are necessary and sufficient to terminate a TIR operation. Other authorities than Customs are not entitled to stamp and sign the vouchers (and the front cover).

The filling-in by competent authorities of the counterfoil to voucher No. 2, including one Customs stamp and one signature, indicates for the TIR Carnet holder and the guaranteeing association the termination of the TIR operation, with or without reservation.”

Comment to annex 1 (Alternative forms of evidence as proof for the discharge of TIR Carnets)  
(1999 TIR Handbook, page 74)

Modify the existing comment to read as follows:

[“Alternative forms of evidence as proof for the termination of a TIR operation

With a view to establishing alternative evidence for the proper termination of a TIR operation, Customs authorities are recommended to use exceptionally the following information:

- any official certificate or confirmation of the termination for the same TIR operation made out by another Contracting Party following or terminating the respective transit operation or confirmation of the transfer of the goods in question to another Customs procedure or to clearance for home use;
- the duly stamped counterfoils No. 1 or No. 2 in the TIR Carnet by such a Contracting Party or a copy thereof to be provided by the international organization referred to in Article 6 of the Convention;
- the electronic information provided by an authorized international control system, such as the SAFETIR system operated by the IRU in accordance with the Recommendation of the TIR Administrative Committee of 20 October 1995 and Article 42 bis of the Convention.”]

Comment to annex 1 (Customs stamps on the counterfoil)  
(1999 TIR Handbook, page 73)

To be replaced by a revised comment to be prepared by the secretariat.

Comment to annex 1 (Indication of reservations)  
(1999 TIR Handbook, page 74)

Modify the existing text as follows:

“Customs administrations should make any reservation about the termination of a TIR operation very clear and should indicate the existence of a reservation by filling in box 27 on voucher No. 2, by placing an “R” under item 5 on the counterfoil No. 2 of the TIR Carnet and, if appropriate, by filling-in the certified report.”

37. The representative of the European Commission felt that the revised TIR Convention should contain provisions providing for the TIR Carnet holder to be notified by competent authorities about the cases when a TIR operation has not been discharged, in line with Article 8, paragraph 7 of the Convention. The Working Party agreed, in principle, to this idea and invited the European Commission together with the secretariat to prepare a draft explanatory note or comment for possible consideration at its next session.

38. The Working Party took note that the wording “without delay” used in Article 10, new paragraph 2 might need to be improved, in particular in the Russian translation and requested the secretariat to make further proposals in this regard, if necessary.

39. Some experts expressed their concern that the amended Article 10 of the Convention would not cover the cases of improper or fraudulent discharge of a TIR operation, if any.

40. The Working Party was of the view that the new wording of article 17, paragraph 2 of the Convention proposed by the Ad Hoc Group of Experts (TRANS/WP.30/1999/7) would need to be reviewed in line with the revised definitions for article 1 (see paragraph 33 above) and requested the secretariat to prepare further proposals in this respect.

41. Some experts pointed out that the comment to annex 1 (Customs stamps on the counterfoil) has rather ambiguous meaning if applied to a TIR operation which has not been terminated without reservation at the Customs office of destination. The secretariat was requested to prepare a revised draft of this comment for consideration at the next session of the Working Party.

(ii) Phase III of the TIR revision process

42. The Working Party agreed on the following elements for inclusion into phase III of the TIR revision process:

- Revision of the TIR Carnet, including the insertion of additional data elements (ID. number, HS code, value of goods, etc.);
- Use of new technologies in TIR operations also with a view to reducing the delay in notifications of non-discharge;
- Increase in the number of places for loading and unloading under Customs seal.

43. The Working Party felt that Phase III of the TIR revision process should start in the year 2000, following the conclusion of Phase II foreseen at the next session of the Working Party in February 2000. The UN/ECE Inland Transport Committee was requested to prolong the mandate of the group of experts for the year 2000.

(c) Application of the Convention

(i) Status of resolution No. 49: Draft questionnaire

Documentation: Informal document No. 7; TRANS/WP.30/184; TRANS/WP.30/162, annex 2; TRANS/WP.30/R.164.

44. The Working Party took note that resolution No. 49: "Short-term measures to ensure the security and the efficient functioning of the TIR transit system" adopted by the Working Party at its eighty-first session (TRANS/WP.30/162, annex 2) has been officially accepted by the following Contracting Parties to the Convention: Austria; Belarus; Belgium; Bulgaria; Croatia; Czech Republic; Denmark; Estonia; Finland; France; Germany; Greece; Hungary; Iran (Islamic Republic

of); Ireland; Italy; Jordan; Latvia; Lithuania; Luxembourg; Netherlands; Norway; Poland; Portugal; Romania; Russian Federation; Slovakia; Slovenia; Spain; Sweden; Switzerland; Turkey; United Kingdom; European Community.

45. The Working Party considered and approved a questionnaire prepared by the secretariat, for transmission to Contracting Parties having accepted resolution No. 49, inquiring about its implementation (TRANS/WP.30/184, para. 43). The questionnaire will be transmitted within the next few days indicating the time limit for reply.

(ii) EDI control system for TIR Carnets: Implementation of the Recommendation adopted by the TIR Administrative Committee on 20 October 1995

Documentation : Informal document transmitted by the IRU; TRANS/WP.30/1999/11; TRANS/WP.30/184; TRANS/WP.30/AC.2/51; TRANS/WP.30/178; TRANS/WP.30/AC.2/37, annex 4.

46. The Working Party was informed by the representative of the IRU about the status of the "SAFETIR" system whose basic principle lays in the confirmation of the termination of TIR operations by EDI. As soon as the termination of a TIR operation has been recorded at the Customs office of destination, the corresponding "SAFETIR" data is transmitted by the latter to the CUTEWISE database. In case of discrepancy between the information on the counterfoil and the "SAFETIR" data, or in case of lacking of "SAFETIR" data, a request for reconciliation is generated. The representative of the IRU stressed that this reconciliation procedure was necessary to obtain confirmation, correction or invalidation of the information available and would assist Customs authorities in obtaining rapidly information on the non-termination of a TIR operation.

47. For a better overview, a statistical report concerning the transmission of data and reconciliation procedures was given by the IRU.

48. The Working Party agreed that there was a need to prepare and approve a harmonized procedure and approach in this regard. On the basis of a document prepared by the IRU (TRANS/WP.30/1999/11), the Working Party considered such a procedure as well as a standard inquiry format which should facilitate efficient reconciliation of information in case the "SAFETIR" system provided different information on the termination of TIR operations than the returned TIR Carnets.

49. The Working Party endorsed in principle the proposals made by the IRU with regard to a standard reconciliation procedure as well as to a model form to be used for a reconciliation request as contained in document TRANS/WP.30/1999/11. The secretariat was requested to prepare on this basis a draft amendment to the relevant Recommendation of the TIR Administrative Committee of 20 October 1995 for consideration by the Working Party and the TIR Administrative Committee at its forthcoming sessions.

50. Furthermore the Working Party was informed that a second edition of the Handbook on the so-called "CUTE-WISE" procedure will be prepared by the IRU taking into consideration comments made by Customs authorities and national associations. Access to the IRU databank could be obtained by contacting the TIR Department of the IRU.

(iii) Settlement of claims for payments

Documentation: TRANS/WP.30/184; TRANS/WP.30/182; TRANS/WP.30/180;  
TRANS/WP.30/178; TRANS/WP.30/174; TRANS/WP.30/172; TRANS/WP.30/168.

51. Not discussed due to lack of time.

(iv) Re-introduction of the guarantee for sensitive and other excluded goods

Documentation: TRANS/WP.30/184; TRANS/WP.30/178.

52. Not discussed due to lack of time.

(v) Interpretation of article 3 of the Convention

Documentation: TRANS/WP.30/184; TRANS/WP.30/182; TRANS/WP.30/178;  
TRANS/WP.30/R.191.

53. Not discussed due to lack of time.

(vi) Improved procedures in the use of TIR Carnets by transport operators

Documentation: TRANS/WP.30/184; Informal Document No. 3 (1998); TRANS/WP/30/178;  
TRANS/WP.30/R.196.

54. Not discussed due to lack of time.

(vii) Application of article 18 of the Convention with regard to the number of places of loading and unloading

Documentation: TRANS/WP.30/1999/14; TRANS/WP.30/184; TRANS/WP.30/180.

55. At the ninety-second session of the Working Party, the representative of the IRU had proposed to allow for an increase in the maximum number of Customs offices of departure (places of loading) and Customs offices of destination (places of unloading) from the present four to six such offices. Such a proposal would require modification of Article 18 and Annex 1 of the Convention.

56. The Working Party, considering the amendment proposals under phase II of the TIR revision process, decided to revert to this issue under phase III of the TIR revision process (see paragraph 42 above).

(viii) Validity of curtain-sided vehicles

Documentation: TRANS/WP.30/1999/15; TRANS/WP.30/184; TRANS/WP.30/1998/14; TRANS/WP.30/168; TRANS/WP.30/166; TRANS/WP.30/R.166.

57. The Working Party recalled its considerations on this matter at previous sessions which had been duly reflected by the secretariat in document TRANS/WP.30/1999/15. The Working Party was of the view, that a generic comment for inclusion into the TIR Handbook, as proposed by the secretariat in the above document, seemed to be acceptable and should be reviewed by the Working Party at its next session with a view to its adoption and endorsement by the TIR Administrative Committee.

58. In this context, the representative of the European Community pointed out that the construction of a curtain-sided vehicle as contained in document TRANS/WP.30/1998/14 prepared by the Czech Republic seemed to be Customs secure. However, its validity in the framework of the Convention would still need to be studied.

(ix) International directory of TIR focal points

Documentation: Restricted document ([www.unece.org/trans/new\\_tir/welctir.htm](http://www.unece.org/trans/new_tir/welctir.htm)).

59. The Working Party noted that, in accordance with Resolution No. 49, the secretariat has set up and maintains an international directory of TIR focal points that could be addressed in case of inquiries in relation to the TIR procedure. The directory contains names and addresses of persons

as well as other useful information on Customs administrations and national associations dealing with the TIR procedure. The distribution of the directory is restricted to Customs authorities, national associations and the TIR Department of the IRU. The directory which is permanently updated may be consulted on the TIR web site ([www.unece.org/trans/new\\_tir/welctir.htm](http://www.unece.org/trans/new_tir/welctir.htm)). The required password for access to the web site may be obtained from the secretariat.

(x) International register on Customs sealing devices

Documentation: Restricted document.

60. The international register on Customs sealing devices used for the TIR procedure, maintained by the secretariat in English, French and Russian, covers at present more than 40 countries utilizing the TIR procedure. An updated hard copy version of the register has been distributed during the session for restricted use by Customs authorities (English and French). Further copies or excerpts of the register may be obtained directly from the secretariat.

(xi) Example of a TIR Carnet duly filled-in

61. The Working Party welcomed the activities of the secretariat to prepare, in cooperation with the Customs authorities of Austria, Hungary, the Russian Federation and Ukraine, a new example of a duly filled-in TIR Carnet for inclusion into the TIR Handbook.

(xii) TIR Handbook

Documentation: United Nations Publication (available at the session) ([www.unece.org/trans/new\\_tir/welctir.htm](http://www.unece.org/trans/new_tir/welctir.htm)).

62. The Working Party took note that a revised version of the TIR Handbook has been prepared by the secretariat and has been available for delegations during the session. This 1999 version of the TIR Handbook contained the latest amendments to the Convention as well as all relevant comments adopted by the UN/ECE Working Party on Customs Questions affecting Transport (WP.30) and the TIR Administrative Committee.

63. The hard copy version of the TIR Handbook is available in English, French, Russian and Spanish. The complete text of the TIR Handbook is also available on the TIR web site of the UN/ECE in Czech, English, French, German and Russian (a Spanish version is under construction) ([www.unece.org/trans/new\\_tir/welctir.htm](http://www.unece.org/trans/new_tir/welctir.htm)).

(xiii) Other matters

- Possibility of a TIR operation to be carried out by a person other than the holder of the TIR Carnet

Documentation: Informal document No. 5 (secretariat).

64. The Working Party was informed about the results of a questionnaire which had been transmitted to the Contracting Parties to the Convention inquiring whether, in their view, it was permissible to allow a TIR operation to be carried out by a person other than the TIR Carnet holder. 25 out of the 39 responding countries, in which the large majority of TIR operations takes place, indicated that only the TIR Carnet holder was allowed to carry out TIR operations.

- Draft Recommendation on the validity of multi-user TIR operations

Documentation: TRANS/WP.30/AC.2/1999/7 - TRANS/WP.30/1999/16.

65. The Working Party took note of a draft Recommendation on the validity of multi-user TIR operations which has been prepared by the TIR and the UN/ECE secretariats in order to provide for the possibility that, under certain conditions, TIR operations could also be undertaken by other persons than the TIR Carnet holder who, however, remained responsible for the proper application of the Convention. The objective of the draft Recommendation was to accommodate different interpretations by Contracting Parties on the validity of multi-user TIR operations and had the objective of providing, as a temporary short-term measure, for transparency in the application of the Convention in all Contracting Parties, realizing that harmonization of relevant national legislation and of different interpretations relating to the responsibility of the TIR Carnet holder to be inserted into the Convention might not be achieved in the foreseeable future. In particular, the draft Recommendation was designed to overcome a number of practical problems for the transport industry which had arisen as a result of the interdiction of multi-user TIR operations.

66. Several delegations felt however that the provisions of the draft Recommendations were not in line with the provisions of the Convention. Others pointed out that further analyses had to be carried out to study its consequences on the organization of international transport. Other delegations welcomed the draft as a step in the right direction which would allow the use of modern transport techniques under the Convention.

67. Representatives of several national associations felt that the draft Recommendation did not resolve the problem of the non-harmonized application of the Convention and would thus be superfluous. The representative of the IRU shared these views and expressed his understanding for

the national control measures taken in this field, for example, by the Russian Federation. He also pointed out that this particular issue was not the only example of varying interpretations given by different Contracting Parties on the provisions of the Convention.

68. The Working Party took note of these views.

- Implementation of the legal requirements of the Convention

Documentation: Informal document No. 10 (TIR secretariat).

69. The Working Party was informed of the status of implementation of the legal requirements of the Convention as stipulated in annex 9, Parts I and II of the Convention.

- Application of the Convention following transport through the Federal Republic of Yugoslavia

70. The Working Party was informed by the representative of the IRU that the Hungarian Customs authorities seemed to refuse in some cases the acceptance of TIR Carnets following the suspension of the TIR procedure in transit through the Federal Republic of Yugoslavia which was carried out in accordance with Article 26 of the Convention. The representative of Hungary indicated that he would prepare a short document on this issue for consideration by the Working Party at its forthcoming session.

- Markings on Customs stamps relating to the year 2000

71. Not discussed due to lack of time.

## **CONVENTION ON CUSTOMS TREATMENT OF POOL CONTAINERS USED IN INTERNATIONAL TRANSPORT**

Documentation: TRANS/WP.30/184; ECE/TRANS/106; ECE publication; TRANS/WP.30/162; TRANS/WP.30/159; TRANS/WP.30/157.

72. Not discussed due to lack of time.

## **PREVENTION OF THE ABUSE OF CUSTOMS TRANSIT SYSTEMS BY SMUGGLERS**

73. Not discussed due to lack of time.

## **PROGRAMME OF WORK**

Documentation: TRANS/WP.30/185, annex.

74. The Working Party adopted its programme of work covering the years 2000 to 2004 as contained in the annex to this report.

## **OTHER BUSINESS**

(a) Dates of next session

75. Subject to the approval of the UN/ECE Inland Transport Committee, the Working Party decided to convene its ninety-fourth session from 21 to 25 February 2000, in conjunction with the twenty-eighth session of the TIR Administrative Committee (24 and 25 February 2000).

(b) Restriction on the distribution of documents

76. The Working Party decided that there should be no restriction with respect to the distribution of documents issued in connection with its current session, with the exception of the international register on Customs sealing devices.

## **ADOPTION OF THE REPORT**

77. The Working Party adopted the report on its ninety-third session.

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**Annex****PROGRAMME OF WORK FOR 2000 TO 2004<sup>\*/</sup>****PROGRAMME ACTIVITY 02.10: CUSTOMS QUESTIONS AFFECTING TRANSPORT**

Harmonization and simplification of requirements for border crossing procedures concerning modes of inland transport Priority: 1

Description:

- (a) Preparation, review, implementation and, where appropriate, modification of international legal instruments.
- (b) Simplification of administrative formalities, documents and procedures.

Work to be undertaken: The Working Party on Customs Questions affecting Transport will pursue the following activities:

CONTINUING ACTIVITIES

- (a) Study of specific legal and other measures to combat fiscal fraud resulting from simplified Customs and other border crossing procedures, such as the TIR regime, including periodic review of the status of implementation of resolution No. 220 (prevention of the abuse of Customs transit systems by drug smugglers). Setting-up of mechanisms and administrative procedures for the regular exchange of information with other Governmental and non-governmental organizations to combat such fraud. Priority: 2

Output expected in 2001:

Preparation of adequate instruments and measures to improve international cooperation among Contracting Parties to the TIR Convention, 1975 and concerned national and international organizations to prevent fraud.

Activities towards implementation of the Recommendation adopted by the TIR Administrative Committee on 20 October 1995 on an international EDI control system for TIR Carnets.

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<sup>\*/</sup> Text in **bold** characters indicates newly proposed text; text in square brackets ([...]) refers to text proposed for deletion.

Exchange of intelligence among Customs authorities of Contracting Parties to relevant ECE Conventions on border crossing facilitation on abuses with a view to identifying measures to combat such occurrences.

- (b) Study of the possible extension of relevant ECE conventions on border crossing facilitation to other regions, particularly relating to legal and administrative aspects. Priority: 3

Output expected in 2001:

Preparation of regional and/or national workshops, possibly in cooperation with ESCAP and ESCWA, on the implementation of relevant ECE Conventions on border crossing facilitation in Asia and the Middle East.

- (c) Periodic review of relevant ECE conventions on border crossing facilitation in order to ensure their coherence with other international or sub-regional treaties and to keep them in line with modern transport and border control requirements. Priority: 2

Output expected in 2001:

Analysis of the application of the following ECE conventions on border crossing facilitation: TIR Convention 1975; Customs Conventions on the Temporary Importation of Private (1954) and Commercial (1956) Road Vehicles; Customs Convention Concerning Spare Parts Used for the Repair of EUROPE Wagons; and Convention on Customs Treatment of Pool Containers Used in International Transport.

- (d) Study to facilitate formalities for container pools in international transport and follow-up activities within the framework of the Convention on Customs Treatment of Pool Containers Used in International Transport. Priority: 2

Output expected in 2001:

Preparation and negotiation of two model container pool agreements providing guidance to the transport industry and the Contracting Parties on the implementation of the provisions of the "Customs Container Pool Convention" covering international rail and international maritime transport.

- (e) Analysis of difficulties encountered relating to border crossing formalities with a view to devising administrative procedures eliminating such difficulties. The analysis will cover health, phytosanitary, veterinary and quality controls, application of standards, public safety controls, etc.), including the promotion of the implementation and extension of the scope of the International Convention on the Harmonization of Frontier Controls of Goods of 1982 (Harmonization Convention). Priority: 1

Output expected in 2001:

Study of the possibilities to prepare and negotiate a new annex to the "Harmonization Convention" on road transport, including possibly an international lorry weight certificate, in close cooperation with the Working Party on Road Transport.

Study of concrete measures facilitating border crossing procedures for railway transport in cooperation with the Working Party on Rail Transport.

- (f) Study of Customs questions with a view to simplification of Customs formalities and documents in the field of transport, in particular taking account of the possibility of electronic data interchange solutions, including UN/EDIFACT messages. Priority: 2

Output expected in 2001:

Analysis of the impact on the TIR regime of the New Customs Transit System (NCTS) to be applied in the countries of the Common Transit System (European Community, EFTA and Visegrad countries) and coordination of work with the relevant bodies within the European Community on this subject.

#### ACTIVITIES OF A LIMITED DURATION

- (a) Revision of the TIR Convention, 1975 with a view to stabilizing the TIR Customs transit procedure. Priority: 1

Output expected in 2000:

Completion of phase II of the TIR revision procedure and initiation of work on phase III, focusing on the revision of the TIR Carnet and on provisions for a modernized, possibly EDI-based Customs administration and control system.

- (b) Study to facilitate railway transit traffic on the basis of the CIM and the SMGS Consignment Notes, including the preparation of a new Customs transit regime allowing the use of the CIM and the SMGS consignment notes as a Customs document. Priority: 2

Output expected in 2000 and 2001:

Study on legal and administrative requirements for using the CIM and SMGS consignment notes as a Customs document (2000).

Preparation of a draft Customs transit convention covering international rail transport in all COTIF and SMGS member States (2001).

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