



# Economic and Social Council

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## Economic Commission for Europe

### Inland Transport Committee

#### Working Party on Customs Questions affecting Transport

##### 144th session

Geneva, 11–14 October 2016

Item 3 (b) (i) of the provisional agenda

#### Customs Convention on the International Transport of Goods under Cover of TIR Carnets (TIR Convention, 1975):

##### Revision of the Convention:

##### Amendment proposals to the Convention

### Amendment proposals to the Convention

#### Note by the secretariat

## I. Background and mandate

1. At its 143rd session, the Working Party decided, inter alia, to limit its discussions on the consequences of the Russian proposal to allow Contracting Parties to determine a maximum sum per TIR Carnet, but also to allow for the possibility that countries could claim the full amount of custom duties and taxes, to the text of Explanatory Note 0.8.3. Unable to reach consensus, the Working Party requested the secretariat to prepare a new document elaborating (a) proposals to amend the text of the Explanatory Note with the amounts of 100,000 euros for the regular TIR Carnet and 400,000 euros for the Tobacco/Alcohol TIR Carnet, and (b) proposals to delete the second part of the Explanatory Note, while adjusting the reference amounts mentioned therein (see ECE/TRANS/WP.30/286, paras. 20–22).

## II. Proposed text of Explanatory Note 0.8.3 – option (a)

### “Explanatory Note to Article 8, paragraph 3

0.8.3 Contracting Parties are recommended to limit to a sum equal to ~~US\$ 50,000~~ ***100,000 euros<sup>1</sup>*** per TIR Carnet the maximum amount which may be claimed from the

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<sup>1</sup> Deleted text is marked in ~~strikethrough~~, new text in ***bold italics***.

guaranteeing association. In the case of transport of alcohol and tobacco, details of which are given below, and which exceed the threshold levels provided further below, Customs authorities are recommended to increase the maximum amount which may be claimed from the guaranteeing associations to a sum equal to ~~US\$ 200,000~~ **400,000 euros**:

- (1) Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol or higher (HS code: 22.07.10)
- (2) Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 per cent vol; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages (HS code 22.08)
- (3) Cigars, cheroots and cigarillos, containing tobacco (HS code 24.02.10)
- (4) Cigarettes containing tobacco (HS code: 24.02.20)
- (5) Smoking tobacco, whether or not containing tobacco substitutes in any proportion (HS code: 24.03.11 and 24.03.19).

The maximum amount which may be claimed from guaranteeing associations is recommended to be limited to a sum equal to ~~US\$ 50,000~~ **100,000 euros** if the following quantities are not exceeded for the above tobacco and alcohol categories:

- (1) 300 litres
- (2) 500 litres
- (3) 40,000 pieces
- (4) 70,000 pieces
- (5) 100 kilograms.

The exact quantities (litres, pieces, kilograms) of the above categories of tobacco and alcohol must be inscribed into the goods manifest of the TIR Carnet.”

### **III. Alternatively proposed text of Explanatory Note 0.8.3 – option (b)**

#### “Explanatory Note to Article 8, paragraph 3

0.8.3 Contracting Parties are recommended to limit to a sum equal to ~~US\$ 50,000~~ **100,000 euros** per TIR Carnet the maximum amount which may be claimed from the guaranteeing association. In the case of transport of alcohol and tobacco, details of which are given below, ~~and which exceed the threshold levels provided further below~~, Customs authorities are recommended to increase the maximum amount which may be claimed from the guaranteeing associations to a sum equal to ~~US\$ 200,000~~ **400,000 euros**:

- (1) Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol or higher (HS code: 22.07.10)
- (2) Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 per cent vol; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages (HS code 22.08)
- (3) Cigars, cheroots and cigarillos, containing tobacco (HS code 24.02.10)
- (4) Cigarettes containing tobacco (HS code: 24.02.20).

(5) Smoking tobacco, whether or not containing tobacco substitutes in any proportion (HS code: 24.03.11 and 24.03.19).

~~The maximum amount which may be claimed from guaranteeing associations is recommended to be limited to a sum equal to \$US 50,000/100,000 euros if the following quantities are not exceeded for the above tobacco and alcohol categories:~~

~~(1) 300 litres~~

~~(2) 500 litres~~

~~(3) 40,000 pieces~~

~~(4) 70,000 pieces~~

~~(5) 100 kilograms.~~

~~The exact quantities (litres, pieces, kilograms) of the above categories of tobacco and alcohol must be inscribed into the goods manifest of the TIR Carnet.”~~

#### **IV. Considerations by the Working Party**

2. The Working Party is invited to consider the two requested options to amend Explanatory Note 0.8.3.

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