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**Economic Commission for Europe****Inland Transport Committee****Working Party on Customs Questions  
affecting Transport****139th session**

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Item 4 (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****Administrative Committee for the TIR  
Convention, 1975****Sixtieth session**

Geneva, 5 February 2015

Item 5 (b) of the provisional agenda

**Revision of the Convention–****Proposals transmitted by the Government of the  
Russian Federation****Comments to amendment proposals submitted by the  
Government of the Russian Federation****Note by the secretariat****I. Background and mandate**

1. At its previous session, the Working Party held first considerations of document ECE/TRANS/WP.30/2014/17, transmitted by the Government of the Russian Federation, on proposals to amend the TIR Convention. The main aim of these proposals, in the view of the Russian Federation, is to (a) strengthen the control function of the Administrative Committee (AC.2); (b) provide more transparency in the functioning of the international guarantee system; (c) offer immediate and full compensation in case of losses to the state budget; and (d) reform the TIR Executive Board. The Working Party also took note of Informal document WP.30 (2014) No. 11 by the International Road Transport Union (IRU) which supported these proposals. The Working Party may wish to discuss proposals transmitted by the Government of the Russian Federation as well as the comments on the various amendment proposals received by the secretariat and contained in document ECE/TRANS/WP.30/2015/1. For the sake of clarity, the secretariat first reproduces the text of the concerned amendment proposal by the Russian Federation, followed by comments received up and until 21 November 2014. Finally, the document contains amendment proposals to various provisions of the body of the Convention as well as of Annex 9, submitted by the Government of the Russian Federation, contained in ECE/TRANS/WP.30/AC.2/2014/14, together with comments thereto by the International Road Transport Union (IRU).



## **II. Various amendment proposals by the Russian Federation contained in document ECE/TRANS/WP.30/ 2014/17 and comments thereto**

### **(a) Annex 9, Part I, paragraph 3 (ii)**

*For* determined by the Contracting Party which may be claimed from the national association *substitute* which may be claimed from the national association if a maximum amount is determined by the Contracting Party (ECE/TRANS/WP.30/2014/17).

#### **Comments by Belarus**

2. The State Customs Committee of the Republic of Belarus (GTK) supports the idea to renew discussions of the issue on the maximum level of guarantee per TIR Carnet. According to GTK, the submission of amendments of subparagraph (ii), Annex 9, Part I, paragraph 3 should be considered together with amendments to Article 8, paras. 1–3 of the Convention.

#### **Comments by the European Union (EU) and its member States**

3. The EU is of the opinion that the current guarantee system allows for a flexible approach by Contracting Parties to decide on the level of the guarantee. The maximum level of guarantee per TIR Carnet is in the EU fixed at € 60,000. However, as practice shows, the system of TIR guarantees might not correspond to the needs of the customs authorities of some Contracting Parties (outside the EU) to protect their state revenues. In cases where the guarantee level is not sufficient, some Contracting Parties use customs escorts and others require additional guarantees, such as an additional voucher with a guarantee for € 100,000 introduced in the TIR+ project with the IRU. The EU is of the view that these practices cannot be regarded as an ideal solution. In the case of the TIR+ project it is not even provided for in the Convention. The issue of the use of additional guarantees as well as the introduction of a more flexible application of the guarantees is one of the important topics currently discussed within the TIR Executive Board (TIRExB). The EU suggests submitting and adding the Russian proposal to the discussion of TIRExB so that it can lead to a proposal to be submitted to AC. 2. Nevertheless, the EU is willing to further discuss this proposal as well as a possible TIRExB proposal. In that context, one should also consider that in order to introduce any change to the guarantee system, other provisions of the TIR Convention, such as Article 8, should be taken into account.

#### **Comments by Switzerland**

4. The Swiss customs administration (AFD) is not opposed to reconsidering the amount of the TIR guarantee. In this context, Contracting Parties are reminded that, at present, the Swiss national guaranteeing association provides a guarantee up to SwF 100,000. However, the Russian proposals go way further, considering that each Contracting Party will fix its national level of the guarantee. In such situation, there would, contrary to the situation at present, no longer be any harmonization at the international level. In that context and by way of example, AFD would also like to evoke that no maximum level of guarantee is stipulated by the Convention on Temporary Admission of 26 June 1990 (Istanbul Convention). At the same time, this Convention contains strict provisions with regard to claiming import duties by Contracting Parties and the payment by national guaranteeing associations. In conclusion, this matter would benefit from detailed discussions.

**Comments by Turkey**

5. The proposal is aimed at ensuring that the customs duties are duly recovered in the case of an irregularity in the TIR System. Collection of customs duties in full form and the preclusion of evasion are the important objectives of a State.

6. In this context, the proposal is seen as a measure in an effort to uphold the revenue of the Contracting Parties. While fully recognizing that the main function of an Administration to ensure collection of duties, the Turkish Customs Administration believes that there has to be a balance not to undermine the global functioning of existing system. From this point of view, while examining the proposal, the intention and goals of the TIR Convention should also be taken into consideration. The TIR System aims at facilitation of transit transport of goods thanks to its mechanism which paves the way for expeditious and effective transport operations to be carried out. Providing a guarantee, use of TIR Carnets brings simplification of formalities and thereby ensures less waiting times at border crossing points and lessens the total time of a given transport operation.

7. Meanwhile, transport companies involved in the TIR System are admitted by the national customs authorities and national associations involved in the guarantee chain. That is to say, the system is based on credibility and trustworthiness. If an abrogation related to setting a maximum amount is brought into force, this would directly elude the use of default systems with regard to transit operations by the Contracting Parties, i.e. national procedures.

8. Therefore, lifting the limit on maximum amount might not be serving the purpose of the TIR Convention. There has to be a 'transparency principle' for the operations. As the operators will also be passing through the 'en route' countries, Contracting Parties should at least reach a compromise at the lowest common denominator. That is why efficiency of the TIR System might be neutralized in the case of an exemption.

9. Having examined the proposals with attention, it is considered that instead of changing the principles of the system in an effort to solve the ongoing problems, it might be more appropriate to pass on to a flexible system and determine the amount separately for certain group of goods which require a higher amount for customs duties. From this point of view, considering the application of variable rate of guarantees deserves closer examination. Otherwise, the approach aimed with the amendment proposal might be perceived that the TIR guarantee system will completely be exempted from a certain limit and create an automatic payment mechanism.

10. Another option might be to increase the maximum fixed assurance amount of the TIR Carnets. This option needs to be examined also by the Contracting Parties.

11. After careful consideration, the Turkish Customs Administration appreciates the significance that the Russian Federation attributes to the TIR system. The Turkish Customs Administration considers that these proposals merit consideration and should be discussed in a broader sense.

**Comments by Ukraine**

12. Due to an ongoing reorganization of the Ministry of Revenue and Duties of the Ukraine, transforming it to the State Fiscal Service, we propose to discuss the Russian proposals in extenso at the forthcoming session of WP.30. By that time, Ukraine will be ready to submit a package of proposals to amend the TIR Convention.

**Comments by the International Road Transport Union**

13. IRU supports the initiative of the Russian Federation to reopen the important question concerning the maximum guaranteed amount and is not opposed to the proposed change to Annex 9, Part I of the TIR Convention, which could be considered in parallel

with Article 8, paragraph 3 of the TIR Convention. IRU specifically mentioned during the [June 2014] WP.30 session that it is ready to "re-examine the issue of the guarantee level".

(b) **Annex 8, Article 1 bis**

After the existing text *introduce* new paragraphs 4 and 5:

“4. The Committee shall conduct regular examinations of all records and accounts of the international organization in order to ensure the effective organization and functioning of the international guarantee system relation to the application of the Convention, with subsequent disclosure of the results of such examination to the Contracting Parties. Such examination shall be conducted at least once a year.

5. As part of the examination mentioned in [sub]paragraph 4, the Committee shall carry out independent audits of the activities of the international organization and guaranteeing associations, with subsequent disclosure of the results to the Contracting Parties (ECE/TRANS/WP.30/2014/17).”

**Comments by Belarus**

14. GTK supports the proposal to amend Annex 8, Article 1 bis to extend the competence of AC.2 to conducting regular examinations of the all records and accounts kept by IRU in relation to the application of the Convention.

**Comments by the EU and its member States**

15. The EU welcomes any proposal which would achieve full transparency of the financial issues related to the functioning of the TIR system. In this sense, the EU also suggested to continue discussing the amendment proposals to the TIR Convention relating to the audit requirements for an authorized international organization. The EU also supports the request made by the TIRExB to UNECE to seek advice on the implementation of the new obligations under Annex 9, Part III and on the proposed provisions (so called o, p, q) from the United Nations Office of Internal Oversight Services (OIOS) as reported in ECE/TRANS/WP.30/276, para. 21. The EU will therefore be attentive to further explanations on this proposal from the Russian Federation.

**Comments by Switzerland**

16. According to the proposed paragraph 4, Contracting Parties should conduct regular examinations of all records and accounts of the international organization. The proposed paragraph 5 stipulates that the carried out audits have been conducted independently. In the view of AFD there seems to be a contradiction between these two provisions. Usually, the bodies authorized to conduct such audits are trusted international companies, which operate independently from their clients. This being the case, AC.2 could be informed of the results of the audit and invite, if required and in consultation with the international organization, a representative of the audit company to participate in its meetings. It goes without saying that the examinations by AC.2 are limited to the application of the TIR Convention by the concerned international organization. In conclusion, this proposals requires further discussions.

**Comments by Turkey**

17. Delegation of authority to AC.2 to conduct periodic examinations of all records and accounts of the International Road Transport Union relating to application of the Convention, with subsequent disclosure of the results of such examination to the Contracting Parties, is seen as a move towards transparency and accountability of the international organization. It would reinforce the well-being and success of the TIR system.

18. On the other hand, the amendment proposal to subparagraph 5 contains “carry[ing] out independent audits” as well, which most probably might bring a requirement for a matter of financial resources. Without addressing the financial background of the foreseen activity, the arrangement might remain ineffective. Accordingly, the wording of the proposal to subparagraph 5 might be edited in order to give AC.2 the option for choosing the way on how it fulfils this mandate by using the word “may” instead of “shall.”

19. In fact, the proposal has virtually the same content with the proposal which came up with the amendment packages and the approval of the revaluation process of the articles (o), (p) and (q) in Annex 9, Part III. Therefore, it would be more appropriate to unite this proposal together with the already existing studies.

#### **Comments by the International Road Transport Union**

20. IRU is not opposed to providing requested documentation, or to undergoing a specific audit related to the management of the TIR system that may be required by virtue of the TIR Convention, as results from its current version or would result from any amendment.

21. During the [June 2014] WP.30 meeting, IRU already supported the idea of including "more transparency requirements in the convention".

22. Moreover, following an informal meeting of some of the main stakeholders that took place during the WP.30 session in June 2014, it "transpired that a compromise could be found on the wording" of the so-called audit provisions and the secretariat was invited to present a new document on the matter for the October 2014 session.

23. IRU is in close contact with the United Nations Economic Commission for Europe (UNECE) and is optimistic that the text that will be provided to Contracting Parties in October 2014 will prove to be acceptable for all stakeholders in order to allow the amendment of Annex 9, Part III of the TIR Convention, so that the amendment to Annex 8 as proposed by the Russian Federation may no longer be necessary.

#### **(c) Various amendment proposals to harmonize the terminology used in the Convention**

##### **(i) Article 1, paragraph (q), line 1–2**

*After authorized delete the customs authorities (ECE/TRANS/WP.30/2014/17).*

#### **Comments by Belarus**

24. Article 1, paragraph (q) of the TIR Convention, which defines the competence of Customs authorities concerning authorizing an association to act as guarantor for persons using the TIR procedure, is also incorporated in the national legislation of the Republic of Belarus. In addition, during a transport of goods under cover of a TIR Carnet, including in case of non-delivery of the goods, the guarantee association and Customs authorities work closely together. On that basis, GTK does not support the amendment of Article 1, paragraph (q), excluding the recognition of a guarantee association from the competence of Customs authorities.

#### **Comments by the EU and its member States**

25. The EU agrees that Article 1, paragraph (q) should be in conformity with Article 6, paragraph (1) and that the phrase 'Customs authorities' be deleted. However, the use of a phrase 'the competent authorities of the Contracting Party' from Annex 9, paragraph 1 (d) should be taken into consideration. Moreover, the Explanatory Note to Article 6, paragraph 2 should be adjusted accordingly.

#### **Comment by Switzerland**

26. It should be stated that the TIR Convention is a customs convention. Thus, it belongs to the customs authorities to authorize national associations. However, replacing ‘customs authorities’ by ‘competent authorities’ could be envisaged.

**Comments by Turkey**

27. The current text of Article 1, paragraph (q) is ‘the term ‘guaranteeing association’ shall mean an association approved by the Customs authorities of a Contracting Party to act as surety for persons using the TIR procedure’.

28. With the Russian Federation proposal it has been suggested that the ‘Customs authorities’ expression in this paragraph should be removed in order to synchronize the terminology both used in Article 1 paragraph (q) and in Article 6, paragraph 1. It is considered that the expressions in the present Convention do not cause any incompatibilities. Therefore, there might be no need for any amendment to the article.

**(ii) Article 3 (b), line 1**

*For approved substitute authorized by the Contracting Parties* (ECE/TRANS/WP.30/2014/17).

**Comments by Belarus**

29. The wording “approved” appears in Article 6, paragraph 2 of the TIR Convention and, therefore, in the opinion of GTK, there is no need to amend Article 3, paragraph (b), replacing “approved” by “authorized by the Contracting Parties”.

**Comments by the EU and its member States**

30. The EU agrees with this proposal. As stated above, the phrase ‘the competent authorities’ might be also included. In this regard, possible amendment of the words ‘approved/approve’ in Article 6, paragraph 2, as well as in Explanatory Note thereto, should also be taken into consideration.

**Comments by Switzerland.**

31. See also our comments to Article 1 (q). The Russian proposal does not seem to change the scope of this paragraph.

**Comments by Turkey**

32. The current text of Article 3, paragraph (b) is ‘The transport operations must be guaranteed by associations approved in accordance with the provisions of Article 6 and must be performed under cover of a TIR carnet, which shall conform to the model reproduced in Annex 1 to this Convention’.

33. It is proposed that the term ‘approved’ in this article be amended to read ‘authorized by the Contracting Parties’. The Turkish Customs Administration considers the proposal appropriate.

**(iii) Annex 9, Part I, Article 3 (vii), line 2**

*For administration of the TIR procedure substitute application of the Convention* (ECE/TRANS/WP.30/2014/17).

**Comments by Belarus**

34. GTK supports the proposed amendment.

**Comments by the EU and its member States**

35. The EU would wish further clarification of the purpose of this proposal as we think that verification of records and accounts is rather related to the administration of the TIR Convention.

**Comments by Switzerland**

36. No specific comments by Switzerland.

**Comments by Turkey**

37. The current text of Annex 9, Chapter 1, Article 3 (vii) is ‘shall allow the competent authorities to verify all records and accounts kept relating to the administration of the TIR procedure’.

38. It is proposed that the term ‘the administration of the TIR procedure’ be revised to read ‘the application of the Convention’. The Turkish Customs Administration considers the proposal duly appropriate, as it takes into account the real content and spirit of the provisions of the Convention.

**(iv) Annex 9, Part I, paragraph 5, first sentence**

*After requirements insert or with the duties of the association as set forth in paragraph 3 (ECE/TRANS/WP.30/2014/17).*

**Comments by Belarus**

39. GTK supports the proposed amendment.

**Comments by the EU and its member States**

40. The EU shares the Russian view that the duties of the associations described in Annex 9, Part 1, paragraph 3 should be duly respected. However, it is our understanding that the duties of the association as set out in paragraph 3 are already covered and, therefore, do not need for them to be specifically mentioned in paragraph 5.

**Comments by Switzerland**

41. No specific comments by Switzerland.

**Comments by Turkey**

42. The subtitle for the Annex 9 Chapter 1 is ‘Conditions and Requirements’. Annex 9, Chapter 1, Article 3 determines the duties of the guaranteeing association. The expression ‘non-compliance with these conditions and requirements’ referred in Article 5 already involves Article 3, therefore it is considered that there might be no need for any amendment in the article.

**(v) Annex 9, Part I, paragraph 7, line 2**

*For Contracting Parties substitute Contracting Party (ECE/TRANS/WP.30/2014/17).*

**Comments by the EU and its member States**

43. The EU would be inclined to agree with this proposal, but would wish further explanation before taking our final position.

**Comments by Switzerland**

44. No specific comments by Switzerland.

**Comments by Turkey**

45. With the Russian Federation proposal, it has been suggested that the ‘Contracting Parties’ expression should be revised as ‘A Contracting Party’. However after serious

considerations, it has been designated that the submitted proposal does not hold the qualification to change the content of the current article, therefore it is considered that the article should remain the same. Provided that the Russian Federation justifies the reason of the proposal, the Turkish Customs Administration will be ready to consider the proposal again.

**Comments by the International Road Transport Union**

46. IRU supports the proposals of the Russian Federation.

**(d) Annex 8, Article 9**

47. Expansion of the membership of the TIR Executive Board of the Convention and establishment of a rule whereby the Board should consist predominantly of experts from the Contracting Parties to the Convention that have the largest turnover under the TIR regime (ECE/TRANS/WP.30/2014/17).

**Comments by Belarus**

48. The Russian Federation proposes to enlarge the membership of TIRExB and establish a rule whereby the Board should consist predominantly of experts from those Contracting Parties that have the largest trade turnover under the TIR regime. In view of the fact that the question of enlargement of the membership of the TIRExB requires further assessment, GTK proposes to continue discussing this issue at future sessions of WP.30.

**Comments by the EU and its member States**

49. The role of TIRExB is best performed by gathering qualified and experienced experts, who, indeed, in the past have often come from those Contracting Parties where the TIR procedure is most widely used. In creating a direct link between the number of TIR Carnets and representation, the TIRExB may not be able to attract such persons. In addition a group of nine experts has proven to be a size that allows for efficient expert discussion. It is doubtful if there would be any benefit in terms of results from an enlarged group. Budgetary constraints should also not be forgotten.

**Comments by Turkey**

50. TIR Executive Board is established as a dynamic body for supervising and providing support in the application of the TIR procedure. That is why the procedure with respect to its mode of operation is of vital importance.

51. Indeed, multivocality is one of the vital features for international platforms to ensure that comprehensive assessments can be made and considerations can be put forward. Nonetheless, TIRExB is already a subsidiary body of AC.2 which has broad participation from the Contracting Parties. An act towards expanding the number of seats in the TIRExB might undermine the effectiveness and efficiency of the body.

52. As it is well known, every Contracting Party has the right to nominate a candidate for the TIRExB elections. As there is no geographical distinction, Contracting Parties which are interested in the TIR system, or which would like to provide an input to the application of the globally implemented TIR system, notify their experts to stand for the elections. Inclusion of the experts coming from a Contracting Party which uses the TIR system frequently would definitely enhance the quality of the discussions and decisions of the Board. However, the Turkish Customs Administration has doubts about increasing the number of the seats. After all, it might pose a risk to the dynamic structure which is ensured by its current size with nine members. The members of the TIRExB are elected by the representatives of the Contracting Parties, those who participate and present at the Administrative Committee, on a majority of votes basis. Therefore, the proposal regarding a change the structure of this dynamic body should be considered in a cautious manner.

**Comments by the International Road Transport Union**

53. IRU has always supported the calls from various TIR Contracting Parties to ensure appropriate representation of the major TIR Contracting Parties in the official bodies of the TIR Convention, in particular the TIR Executive Board.

54. This is a particularly important point, taking into account the role played by the Russian Federation within the TIR Convention, being currently the TIR country issuing the second highest number of TIR Carnets and the TIR country where the highest number of TIR Carnets are terminated.

55. In this respect, IRU supports the current activities of the informal group working on making possible adjustments to the composition of the TIRExB and the statement published on the occasion of the last AC.2 meeting in this respect.

### **III. Various amendment proposals by the Russian Federation contained in document ECE/TRANS/WP.30/AC.2/2014/14 and comments thereto**

(a) **Article 1, paragraph (o), line 3**

*For on whose behalf substitute by whom*

**Comments by the International Road Transport Union**

56. IRU supports proposals to review the existing terminology of the TIR Convention.

(b) **Article 2, line 2–3**

*After more insert customs*

**Comments by the International Road Transport Union**

57. IRU supports proposals to review the existing terminology of the TIR Convention.

(c) **Article 8, paragraph 1, line 2**

*After amount insert and, if no such an amount has been set, the full amount*

(d) **Article 8, paragraph 3, line 1**

*For shall determine substitute shall be entitled to determine*

**Comments by the International Road Transport Union**

58. These new amendment proposals are similar to those presented by the Russian Federation in document ECE/TRANS/WP.30/2014/17. In connection with the above proposals, IRU reiterates its support for the initiative of the Russian Federation to reopen the important question concerning the maximum amount guaranteed and reconfirms its readiness to re-examine the issue of the guarantee level.

(e) **Article 11, paragraph 3, lines 2–3**

*For three months substitute one month*

(f) **Article 11, paragraph 4**

*At the end of the paragraph insert a new phrase reading*

“If the guaranteeing association does not pay the amount[s] claimed within that period, the competent authority[ies] shall be entitled to recover the amount[s] by direct debit from the bank account of the guaranteeing association, and from the liability coverage provided by the guaranteeing association to the satisfaction of the competent authorities[y] of the Contracting Party in which it is established.”

**(g) Article 11, new paragraph 4 bis**

At the end of the amended paragraph 4 insert a new paragraph 4 bis *reading*

“If the guaranteeing association does not pay the amount[s] mentioned in Article 8, paragraphs 1 and 2, within the period of three months set in the Convention, the competent agencies[authority/authorities] may claim payment of such sums through the courts within a period established in agreement with the national guaranteeing association.”

**Comments by the International Road Transport Union**

59. The amendment proposals of Article 11 paragraph 3 and Article 11 paragraph 4 as well as the proposal for a new Article 11.4 bis are aimed at:

- reducing the deadline from three months to one month for sending the claim to the guaranteeing association (amendment proposal to Article 11 paragraph 3);
- introducing the possibility for competent authorities to exercise a direct and unconditional recovery from both the bank accounts of the association and the security provided by the guaranteeing association in the case that no payment is made by the latter, within the foreseen three months (amendment proposal to Article 11 paragraph 4);
- introducing the possibility for competent authorities to claim payment from the guaranteeing association through court proceedings within a period established in agreement with the national guaranteeing association (proposal for an additional new Article 11.4 bis).

60. IRU supports the initiative of the Russian Federation to review the procedure regarding the recovery of amounts due from the guaranteeing association in order to speed up payments to the benefit of the state budget. Therefore, the IRU is not opposed to the proposed amendments to the Article 11 paragraph 3, Article 11 paragraph 4 and proposal for the new Article 11.4 bis.

61. In any case, the details of such a recovery procedure can always be reflected in the national guarantee agreement, based on the provisions of national legislation in addition to the provisions of the TIR Convention.

**(h) Article 19, line 2**

*After produced insert* by the TIR Carnet holder

**Comments by the International Road Transport Union**

62. IRU supports proposals to review the existing terminology of the TIR Convention.

**(j) Article 19, second phrase**

*For the existing text substitute*

“The Customs authorities of the country of departure shall verify that the particulars in the goods manifest tally with those in the transport or other commercial documents and in the export documents drawn up by the Customs authorities relating to the goods, inspect the goods and affix Customs seals.”

(k) **(Annex 6) Explanatory Note 0.19, first phrase**

*Delete* first phrase

(l) **Article 21, line 2**

*After* produced *insert* by the TIR Carnet holder

**Comments by the International Road Transport Union**

63. IRU supports proposals to review the existing terminology of the TIR Convention.

(m) **Article 21, last line**

*For* relating thereto *substitute* listing all the contents of the load

(n) **Article 38, paragraph 1, line 3**

*After* serious *insert* or repeated

(p) **Article 38, paragraph 1**

At the end of the paragraph insert a new phrase *reading*

“The conditions in which the offence against the Customs laws or regulations is considered to be serious shall be decided by the Contracting Party.”

**Comments by the International Road Transport Union**

64. IRU supports proposals to review the existing terminology of the TIR Convention.

(q) **Annex 9, Part I, paragraph 3 (v), line 3**

*After* institution *insert* ,in accordance with the procedure laid down in the national requirements of the Contracting Party

**Comments by the International Road Transport Union**

65. The proposals of the Russian Federation are aimed at bringing the requirements concerning the liability coverage of the guaranteeing association in line with procedures determined by the national regulations of the Contracting Parties to the TIR Convention.

66. IRU, in principle, supports such an approach. Furthermore, the current wording of Annex 9, Part 1, paragraph 3 (v) of the TIR Convention already allows flexibility for the competent authorities and guaranteeing associations to make a choice as to the way the national guaranteeing association covers its liabilities in line with both the TIR Convention and national legislation. Therefore, the IRU believes that no amendments to Annex 9, Part I, paragraph 3 (v) are required at this stage.