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INLAND TRANSPORT COMMITTEE

Working Party on Customs Questions affecting
Transport

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**CUSTOMS CONVENTION IN THE INTERNATIONAL TRANSPORT OF GOODS
UNDER COVER OF TIR CARNETS**

(TIR CONVENTION 1975)

Revision of the Convention

Preparation of Phase III of the TIR revision process

Indication of HS Codes and the value of the goods in TIR Carnets

Transmitted by the International Road Transport Union (IRU)

A. Indication of HS Codes

1. In principle, IRU is not opposed to the idea of indicating the HS Codes in the TIR Carnet goods manifest. Nevertheless, due to practical, legal and financial reasons, it may be expected that this could be interpreted as a certain augmentation of the responsibility of the transport operator since the latter does not dispose of means to verify or to sometimes obtain the HS Codes from the consignor, as it is known that consignors or freight forwarders know the HS Codes. It is presumed that the Customs authorities, by accepting the TIR Carnet at the Customs office of departure, would also accept the HS Codes thus indicated, without necessarily having controlled their conformity to the goods themselves. In such a case, in accordance with the provisions of the Explanatory note to Article 5 of the TIR Convention, it would be the Customs authorities at the point of departure who will have to bear the responsibility for such an error.

2. All transport of “grouped consignments”, having multiple HS Codes, will be practically rendered impossible to manage. The IRU is of the opinion that the indication of HS Codes in the TIR Carnets could facilitate the fraud in connection with false declaration.

3. Let us remind ourselves that the TIR system is a Customs transit system, and not a system of importation or exportation. Consequently, the HS Codes should not be of interest to the Customs authorities of the countries transited in the course of a TIR transport, except for those at departure and destination. Moreover, it is well known that each Customs office of departure and each Customs office of destination have to, when transferring the goods to another Customs regime, establish the corresponding declarations (of exportation or of importation), on the base of the HS Codes corresponding to the national legislation of the country where the particular Customs office is located.

B. Indication of the value of the goods

4. The IRU is not in favour of indicating the value of the goods in TIR Carnets for several reasons, and notably:

- The value of the same goods may vary from one country to another and it is usually established independently by the Customs authorities, based on catalogues adopted on national level, regardless of the value appearing in the goods-related accompanying documents;
- The value of the goods carried is, in general, not known to the transport operator, but it is indicated by the consignors or by freight forwarders without any possibility for the Customs authorities or for transport operators to establish its veracity;

- Within other Customs transit regimes, such as the T- and the DKD-system (in Belarus and in the Russian Federation) no mandatory indication of the value of the goods carried is made;
- The indication of the value of the goods carried would be an incentive to fraud;
- The indication of the value of the goods would imperil safety of transport operations carried under cover of TIR Carnets, what has already been discussed in 1985, following which it has been decided not to mention the value of the goods in TIR Carnets any more;
- Like in the case concerning the HS Codes, it is the duty of the Customs authority at destination (of the TIR transport) to determine the value of the goods together with the person responsible for the successive Customs regime.

5. For the above reasons, we recommend that in future HS Codes and the value of the goods be not made mandatory to inscribe in the TIR Carnets.
