



Economic Commission for Europe**Administrative Committee for the TIR Convention, 1975****Technical Implementation Body****Sixth session**

Geneva, 5 and 6 (a.m.) February 2024

Item 5 (a) of the provisional agenda

eTIR conceptual, functional and technical specifications:**Version 4.3****Possible amendments to the declaration data*****Note by the secretariat****I. Introduction**

1. At its fourth session (June 2023), TIB mandated the secretariat to send out short surveys to customs and association TIR focal points to identify the type of amendments that customs officers currently accept/refuse or directly include on the TIR Carnet as well as the kind of amendments that are requested by holders.
2. Furthermore, at its fifth session (October 2023), TIB mandated the secretariat to provide a list of data elements which should not be amended for its next session.

II. Surveys

3. The surveys sent out to customs and associations TIR focal points, are reproduced in Annex I and II, respectively.

A. Respondents

4. Customs administrations from the following 20 countries responded to the survey: Austria, Belarus, Bosnia and Herzegovina, China, Czechia, France, Iran (Islamic Republic of), Lithuania, Luxembourg, Malta, Montenegro, Netherlands (Kingdom of the), Portugal, Republic of Moldova, Romania, Russian Federation, Slovakia, Sweden, Türkiye and Ukraine. 17 Customs administrations were in a position to provide actual responses to the survey.
5. The following 20 associations responded to the survey: AISÖ (Austria), AIRCA (Armenia), CESMAD BOHEMIA (Czechia), ERAA (Estonia), AFTRI (France), ICCIMA (Iran (Islamic Republic of)), Latvijas Auto (Latvia), CCIA-BML (Lebanon), LINAVAL (Lithuania), PNC-ICC (Pakistan), ZMPD (Poland), UNTRR (Romania), ČESMAD

* Text in the bullet points reproduced as received.



(Slovakia), GIZ Intertransport (Slovenia), SA (Sweden), SNC ICC (Syrian Arab Republic), TOBB (Türkiye), AsMAP UA (Ukraine), RHA (United Kingdom of Great Britain and Northern Ireland) and AIRCUZ (Uzbekistan). 18 associations were in a position to provide actual responses to the survey.

B. Results

1. Customs

(a) Once the TIR Carnet has been accepted at the first customs office of departure, which kind of amendments are requested by TIR Carnet holders?

Itinerary	7
Goods quantity (minor adjustments)	6
Additional loading	3
Means of transport	7

Other:

- we had no such requests.
- I don't understand the question, I cannot reply what amendments TIR carnet holder requests. I can (from the point of view of Customs) only reply to Q4/Q5. According to Article 173 UCC the amendment shall not render the customs declaration applicable to goods other than those which it originally covered.
- Once the TIR Carnet has been accepted at the first customs office of departure, no amendments is asked by the TIR Carnet holders
- Means of transport are requested to be amended in case of editing error
- SE customs handle very few TIR-declarations and TIR-carnets, therefor we don't have any examples of type of amendments that customs officers currently accept/refuse or directly include on the TIR Carnet as well as the kind of amendments that are requested by holders.
- Change of truck registration number.
- In Austria the TIR Carnet Holder is not requested to amend the declaration.

(b) Further to such request, which amendments can be accepted by customs officers?

Itinerary	8
Goods quantity (minor adjustments)	7
Additional loading	4
Means of transport	9

Other :

- Means of transport may be amended in case of editing error
- SE customs handle very few TIR-declarations and TIR-carnets, therefor we don't have any examples of type of amendments that customs officers currently accept/refuse or directly include on the TIR Carnet as well as the kind of amendments that are requested by holders.
- On information that is normally not subject to change (goods description, quantity etc.), amendments are allowed for correction purposes, or due to a justified reason. Multiple loading/unloading is also allowed.
- regarding the route, it is allowed to change the border customs office of departure
- Change of truck registration number.

- Possible amendments to Transit declarations are specified in the Technical Design Document for NCTS (DDNTA). NCTS in Austria is developed according to this specifications.

(c) Further to such request, which amendments are systematically refused by customs officers?

Goods description	6
Goods quantity (minor adjustments)	6
HS code of the goods	8

Other :

- We follow the European Union technical specification for the amendment declaration (message IE013) which specifies in Rule R0520: all Data Groups and Data Items of the original declaration can be amended, with the exception of the following Data Groups:
 - /*/HolderOfTheTransitProcedure
 - /*/Representative
 - /*/CustomsOfficeOfDeparture
 and the exception of the following Data Items:
 - /*/TransitOperation/additionalDeclarationType
 - /*/TransitOperation/declarationType
 - /*/TransitOperation/MRN
 - /*/TransitOperation/LRN
 - /*/Consignment/HouseConsignment/ConsignmentItem/Commodity/CommodityCode/harmonizedSystemSubHeadingCode
 - /*/TransitOperation/security"
 Data changes must not affect the amount of already calculated customs debt per declaration or the application of trade policy measures, prohibitions and restrictions.
- Goods description and HS code of the goods are connected
- SE customs handle very few TIR-declarations and TIR-carnets, therefore we don't have any examples of type of amendments that customs officers currently accept/refuse or directly include on the TIR Carnet as well as the kind of amendments that are requested by holders.
- if the changes are not proved by documents
- Possible amendments to Transit declarations are specified in the Technical Design Document for NCTS (DDNTA). NCTS in Austria is developed according to this specifications.

(d) Once the TIR Carnet has been accepted at the first customs office of departure, which kind of amendments can be directly inserted on the TIR Carnet by Customs officers (e.g. if minor and involuntary discrepancies are observed in the course of an inspection)?

None	5
Goods quantity (minor adjustments)	7
Goods description	5
HS code of the goods	2

Other

- destination office
- only data accepted as described in Q5. The holder must agree with the amendment

- Regarding the TIR transit, if the goods do not conform, the carnet is annotated. Goods quantity and good description can be considered as minor mistakes
- Very rare cases. If the HS code is not indicated, but it is needed to accurately identify the goods.
- - missing, broken or damaged seals;
- incorrect identity/country of registration of the vehicle;
- irregularity in weight without visible unauthorized handling of the goods (small differences in weight caused by rounding off the weight).
- The holder inserts the amendments and the customs officer certifies them.
- SE customs handle very few TIR-declarations and TIR-carnets, therefore we don't have any examples of type of amendments that customs officers currently accept/refuse or directly include on the TIR Carnet as well as the kind of amendments that are requested by holders.
- Direct amendments by officers are usually related to information that is entered by a previous customs office. Information entered by the holders is not amended directly by the customs officers.
- a customs official has the right to make corrections to the TIR book entries if additional and new information is needed during the loading or unloading of part of the goods, replacement of the vehicle
- Basically none but in case of a request, it will be further investigated.
- Possible amendments to Transit declarations are specified in the Technical Design Document for NCTS (DDNTA). NCTS in Austria is developed according to this specifications

(e) If any, please provide references (ideally including web links) to national/regional legislation or regulations which governs the procedures related to amendments to declaration data.

- Decision of the Board of the Eurasian Economic Commission of 13.12.2017 № 170 "On some issues of application of the customs procedure of customs transit"
Decision of the State Customs Committee of the Republic of Belarus of 31.10.2012 No. 33 "On Approval of the Instruction on the Procedure of Using, Filling and Withdrawal of the TIR Carnet
- "Instructions on conducting the TIR carnet procedure (Official Gazette of B&H 2/10) with all amendments: https://www.uino.gov.ba/portal/wp-content/uploads/PROPISI/3_Carina/3_Uputstva/4_Carinski_postupci/B/B-20-Uputstvo-o-provedbi-postupka-po-karnetu-TIR-Sluzbeni-glasnik-BiH-broj-210.pdf;
Art. 77 of the Law on Customs Policy of B&H (Official Gazette of B&H 58/15): http://www.mvteo.gov.ba/attachments/en_Home/Other_pages/Customs_policy_and_tariff/Akti/Zakoni_carina/EN_58-15.pdf.
- Art. 173 UCC, DDNTA (EU technical specification)
- "Legislation used by our customs authorities is the one described into the Transit Manual edited by European commission, TAXUD/A1/TRA/005/2020-1-FR, available on the internet. (link:https://taxation-customs.ec.europa.eu/system/files/2021-12/transit_manual_june_2020_fr.pdf)
- National Customs law
- Article 126 of the Customs Law ("Official Gazette of Montenegro", no. 086/22) (<https://me.propisi.net/carinski-zakon/>) stipulates that:
1. The declarant may, upon application, with the permission of the customs authority, amend one or more of the particulars of the customs declaration after that declaration has been accepted, while the amendment of declaration may not be applicable to goods other than those which it originally covered by the declaration.

2. No amendment of a declaration shall be permitted where it is applied for after the customs authority:

- a. has informed the declarant that it intends to examine the goods;
- b. has established that the particulars the amendment of which is applied for are incorrect;
- c. has released the goods.

3. Notwithstanding paragraph 1 of this Article, upon application by the declarant, within three years of the date of acceptance of the declaration, the amendment of the declaration may be permitted after release of the goods in order for the declarant to comply with his obligations relating to the placing of the goods under the customs procedure concerned.

Article 329 of the Regulation on the closer way of carrying out customs procedures and customs formalities ("Official Gazette of Montenegro", no. 026/23) stipulates that the Customs office can approve, by a decision made in the form of a note on the file, the amendment of the declaration after the release of the goods, in the sense of Article 126 paragraph 3 of the Law, if the following conditions are met:

1. there is a discrepancy between the data from the declaration and the data from the accompanying documentation, that is, with the data from subsequently attached or obtained documents;
2. the customs office has established that the accompanying documentation, i.e. documents subsequently attached or obtained, refer to goods that were previously included in the declaration;
3. the change of data does not affect the amount of already calculated customs debt per declaration or the application of trade policy measures, prohibitions and restrictions; and
4. the change does not refer to another customs procedure, but only to the previously selected procedure.

- On the territory of the Republic of Moldova, the national legislation on the transit of goods is coordinated with the TIR Convention (Government Decision № 806/2022).
- "National legislation
- OPANAF nr. 1883/24.06.2016
<https://www.customs.ro/assets/pdf/agenti-economici//OPANAF%201883%20-13%2007%202016.pdf>
- UCC article 173
- There are no national legislation regarding amendments of TIR-declarations.
- Gümrükler Genel Tebliği (TIR İşlemleri) (Seri No: 1) General Customs Communique (TIR Procedure) (No :1) – *Related to the paper-based TIR procedure

<https://www.mevzuat.gov.tr/anasayfa/MevzuatFihristDetayIframe?MevzuatTur=9&MevzuatNo=14635&MevzuatTertip=5>

- Customs Code of Ukraine
https://mof.gov.ua/storage/files/Customs%20Code%20En%20Word%20ver%204_0.pdf
The order № 1145 of Ministry of Finance of Ukraine «On the approval of the Procedure for issuing the adjustment sheet and recognition as invalid of some orders of the State Customs Service of Ukraine»
<https://zakon.rada.gov.ua/laws/show/z1995-12#Text>
- "See paragraph 3.1 heading "Wijziging" in following link, this refers to amendments at customs offices of departure in NL:
https://www.belastingdienst.nl/bibliotheek/handboeken/html/boeken/HDU/douanevoervoer_tir-vervoer_op_tir_carnet_kantoor_van.html#top
See paragraph 5.1.3 "Onregelmatigheden" in following link, this refers to irregularities ascertained at customs offices of destination in NL:

https://www.belastingdienst.nl/bibliotheek/handboeken/html/boeken/HDU/1_douanevoervoer_tir-vervoer_op_tir_carnet_kantoor_van.html#HD-DWU-d55e389

- UCC, Transit Manual, Design Document for National Transit Applications (DDNTA)

(f) Please provide any comments you would have on the matter.

- - In the Republic of Belarus, when goods are placed under the customs procedure of customs transit, it is possible to use the TIR Carnet as a transit declaration.
- In accordance with paragraph 6 of Article 112 of the Customs Code of the Eurasian Economic Union, the Eurasian Economic Commission (hereinafter - EEC) has the right to determine the cases when the information declared in the transit declaration is changed (supplemented) after the release of goods. Currently, such cases are not defined by the EEC.
- At the same time, the EEC has regulated the possibility to extend the period of customs transit, change the place of delivery of goods, unloading (reloading) and other cargo operations with goods, and replace the vehicle (without replacing the declarant) at the request of the carrier if the conditions defined by the EEC decision are met.
- In addition, in accordance with the State Customs Committee's Resolution, if during transportation customs inspection of goods, unloading of a part of goods or application of additional means of identification of goods is carried out, the number(s) and number of new means of identification of goods (the old number(s) and number of means of identification of goods are crossed out) or additional means of identification of goods, respectively, shall be indicated on all completed tear-off sheets. The made changes shall be certified by the personal numbered stamp and signature of the customs official who made the respective changes.
- Currently the data needs to be in consistent with the data in the TIR-EPD system, as a result, there are obstacles in direct amendments of the data
- "Any amendments depends on the customs procedures and destination of the goods and is as below:
 1. In export procedures and in departure: as we have export permits except TIR carnet (in parallel); before sealing the load compartment some of amendments are acceptable such as: means of transport, additional loading (adding another export permit's goods to truck), but regarding the goods quantity after declaring only when acceptable which the changing the quantity of a such goods are not under smuggling laws.
 2. At the entry boarders based on national laws depends on the destination, it means:
 - 1-2- If the destination of TIR is an inland customs office, any kind of amendments are acceptable except when the quantity of goods is the 5 % surplus of the same kind of goods or surplus any amount of goods which is different with the declaration.
 - 2-2- If the destination of TIR is an exit border, any kind of amendments are acceptable.However based on articles 22 and 27 of TIR convention the amendment of itinerary is acceptable in any above mentioned cases.
- We follow the recommendations of the transit guidelines:

The operator of the procedure may request permission to amend the transit declaration even after it has been accepted by customs. The amendment may not change the declaration so that it can be used for goods other than those previously specified in it. Corrections are made by deleting incorrect data and entering correct data if necessary. Under the corrections, the declarant signs his initials. Such amendments are approved by customs. In some cases, customs may require a new declaration.

If minor discrepancies are found during the inspection, the customs office of departure shall notify the operator of the procedure. To eliminate these inconsistencies, the customs office of departure slightly changes (in agreement with

the operator of the procedure) the data of the declaration so that the goods can be released for transit.

- SE customs handle very few TIR-declarations and TIR-carnets, therefore we don't have any examples of type of amendments that customs officers currently accept/refuse or directly include on the TIR Carnet as well as the kind of amendments that are requested by holders.

2. Associations

(a) Once the TIR Carnet has been accepted at the first customs office of departure, which kind of amendments are requested by TIR Carnet holders?

Itinerary	14
Goods quantity (minor adjustments)	13
Additional loading	14
Means of transport	12

Other :

- cancellation of declaration / operation
- change of the vehicle registration number and approval certificate number
- final customs destination
- In Austria the TIR Carnet Holder is not requested to amend the declaration.

(b) Further to such request, which amendments are generally accepted by customs officers?

Itinerary	15
Goods quantity (minor adjustments)	15
Additional loading	12
Means of transport	13

Other :

- But with very difficulty
- change of the vehicle registration number and approval certificate number
- final customs destination
- border crossing point, motor vehicle registration number, goods quantity (minor adjustments) – if detected on border customs office.
- Possible amendments to Transit declarations are specified in the Technical Design Document for NCTS (DDNTA). NCTS in Austria is developed according to this specifications

(c) Further to such request, which amendments are systematically refused by customs officers?

Goods description	4
Goods quantity (minor adjustments)	3
HS code of the goods	3

Other :

- No Unless there is no conflict with Export Declaration

- Possible amendments to Transit declarations are specified in the Technical Design Document for NCTS (DDNTA). NCTS in Austria is developed according to this specifications.

(d) Once the TIR Carnet has been accepted at the first customs office of departure, which kind of amendments are directly inserted in the TIR Carnet by Customs officers (e.g., in case of minor and involuntary discrepancies which would be observed in the course of an inspection)?

None	3
Goods quantity (minor adjustments)	14
Goods description	12
HS code of the goods	12

Other:

- For eTIR there must be the same rules for changing data as for a paper TIR Carnet.
- goods quantity (minor adjustments) – if detected on border customs office.
- Any kinds of amendments can be introduced in case if they are due justified by Holder/his representative or relevant national authorities to the satisfaction of customs authorities.
- Possible amendments to Transit declarations are specified in the Technical Design Document for NCTS (DDNTA). NCTS in Austria is developed according to this specifications.

(e) Please provide any comments you would have on the matter.

- For e-TIR, all changes that are provided for in the TIR Convention Handbook for a paper carnet must be allowed. Reducing these opportunities will be against the interests of private business.
- The same rules and should apply to eTIR and there are for paper TIR Carnets. The same rules, not less. The aim is to expand the use of eTIR and if the TIR Convention enables there could be some advantages for TIR holders to use eTIR.
- Same rules for eTir and paper Tir Carnet
- Any kind (model) amendment should be endorsed in Convention.
- For e-TIR, all changes that are provided for in the TIR Convention Handbook for a paper carnet must be allowed. Reducing these opportunities will be against the interests of private business.
- Performer of the procedure may request permission to amend the transit declaration even after it has been accepted by customs. The amendment cannot change the declaration so that it can be used for goods other than those previously specified in it. Corrections are made by deleting incorrect data and entering correct data when necessary. Under the corrections, the declarant signs his initials. Such changes are approved by customs.
In some cases, customs may require a new declaration.
If minor discrepancies are found during the inspection, the customs office of departure notifies the performer of the procedure. To eliminate these discrepancies, the customs office of departure slightly changes (in agreement with the performer of the procedure) the declaration data so that the goods can be released for transit.
- The most common amendments are:
 - change of the tractor,
 - itinerary,
 - change of the Customs office of destination.

- During the inspection of the carnets returned to the association, no data corrections by the customs authorities were found, except changing the vehicle registration number and approval certificate number.
- For e-TIR, all changes that are provided for in the TIR Convention Handbook for a paper carnet must be allowed. Reducing these opportunities will be against the interests of private business.
- The RHA has not issued any TIR Carnets since 2018, so we are very much out of the loop so to speak with usage, however, as far as I can remember, I don't recall any carnet holder asking to make amendments 'after' they have been through their first border control post. Any amendments that I recall for number of packages, which was perhaps the only one I can think of, were made when the truck was about to collect, as a result of a change to the customs declaration, and therefore the carnet could be amended (and notarised) before it was presented to a customs office.
- Dear Colleagues, further to the directed request it seems necessary to clarify some topics of the request itself. As far as I understood, the amendments to the declaration data can be introduced in 4 general cases: 1) mistakes done by the transport operator/customs declarant/customs officer at the stage of creation of declaration at the customs office of first departure; 2) in case if any kind of accident happened along the route (from customs office of departure/entry to customs office of exit/destination); 3) in case if there are multiple customs offices of departure/destination (if consolidation of goods is applied); 4) change of itinerary en-route (when due to various circumstances TIR Holder/customs authorities may request to change, for instance, customs office of exit/destination). There is also minor possibility of additional control applied en-route (customs inspection) of vehicle with goods transported under TIR Carnet, where in case of physical inspection, the applied customs seals can be changed and therefore appropriate number can also be changed inside the TIR Carnet (which is de-facto transit customs declaration). In all 5 scenarios in case if paper TIR Carnet is used, customs authorities can accept any amendment to the goods manifest and Volets/pages of Carnet (which is considered as customs declaration) if transport operator/Holder and/or any other relevant actor/authority can provide satisfactory explanations on what was happened and why the amendments are required to the used/started TIR Carnet (as per Annex 1 to the TIR Convention, 1975) and amend them as required (by introduction of new/correct/updated data into the TIR Carnet). Taking into account the abovementioned and guided by Article 1 s) of the TIR Convention it seems that all above scenarios and appropriate changes of declaration data should be considered and allowed as well at use of eTIR procedure. Therefore any attempt to reduce/limit possible scenarios or data that can be amended once the eTIR declaration is accepted by the first customs office of departure will definitely make eTIR procedure less competitive and not similar to the currently TIR procedure based on paper TIR Carnet. I hope that is not what TIB is willing to achieve at discussion of this topic and therefore – it seems necessary to consider any possible scenarios/cases and appropriate data amendments in declaration similar to paper TIR Carnet.
- Amendments in Austria are handled according to the requirements specified in the UCC, the Transit Manual and the Design Document for National Transit Applications (DDNTA)

III. Data elements which should not be amended

6. In view of the outcome of the survey, the current paper passed procedure and the views expressed by TIB at its fifth session, i.e. that rules limiting the amendments (by means of the messages E1 1 and I7) should be minimal and only aimed at ensuring that unchangeable data elements, the secretariat prepared the following list of data elements which should not be amended:

- Holder;
- Guarantee;
- CustomsOfficeOfDeparture;
- LoadingLocation
- In the Itinerary
- Countries already visited;
- Customs offices already visited.

IV. Consideration by TIB

7. TIB is invited to take note the results of the surveys and the list of data elements which should not be amended and instruct the secretariat on how to proceed further.

Annex I

Survey on amendments to the declaration data (Customs)

At its fourth session, while acknowledging possible differences on how Customs administrations might deal with amendments of the declaration data, TIB agreed with the need to clarify (and possibly prepare rules regarding) the kind of amendments to the declaration data that can or cannot be requested by the holder or that can or cannot be directly inserted by the customs officers. It mandated the secretariat to send out short surveys to customs and association TIR focal points to identify the type of amendments that customs officers currently accept/refuse or directly include on the TIR Carnet as well as the kind of amendments that are requested by holders.

The results of the survey will be presented at the fifth session of TIB in October 2023 together with references to national or regional examples which will be transmitted to the secretariat, such as article 173 of the Union Customs Code (UCC).

According to the eTIR specifications, amendments to the declaration data (message E11), can only be used once the TIR transport has begun and the declaration data has been accepted by the first customs office departure. Any changes prior to the acceptance of the declaration shall be handled by resubmitting advance TIR data (message E9).

The following questions are aimed at assessing the type of amendments that customs officers currently accept/refuse or can directly include on the TIR Carnet.

1. Respondent

Name :

email :

2. Country :

3. Once the TIR Carnet has been accepted at the first customs office of departure, which kind of amendments are requested by TIR Carnet holders?

Itinerary

Goods quantity (minor adjustments)

Additional loading

Means of transport

Other (please specify):

4. Further to such request, which amendments can be accepted by customs officers?

Itinerary

Goods quantity (minor adjustments)

Additional loading

Means of transport

Other (please specify):

5. Further to such request, which amendments are systematically refused by customs officers?

Goods description

Goods quantity (minor adjustments)

HS code of the goods

Other (please specify):

6. Once the TIR Carnet has been accepted at the first customs office of departure, which kind of amendments can be directly inserted on the TIR Carnet by Customs officers (e.g. if minor and involuntary discrepancies are observed in the course of an inspection) ?

- None
- Goods quantity (minor adjustments)
- Goods description
- HS code of the goods

Other (please specify):

7. If any, please provide references (ideally including web links) to national/regional legislation or regulations which governs the procedures related to amendments to declaration data.

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8. Please provide any comments you would have on the matter.

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Annex II

Survey on amendments to the declaration data (Associations)

At its fourth session, while acknowledging possible differences on how Customs administrations might deal with amendments of the declaration data, TIB agreed with the need to clarify (and possibly prepare rules regarding) the kind of amendments to the declaration data that can or cannot be requested by the holder or that can or cannot be directly inserted by the customs officers. It mandated the secretariat to send out short surveys to customs and association TIR focal points to identify the type of amendments that customs officers currently accept/refuse or directly include on the TIR Carnet as well as the kind of amendments that are requested by holders.

The results of the survey will be presented at the fifth session of TIB in October 2023 together with references to national or regional examples which will be transmitted to the secretariat, such as article 173 of the Union Customs Code (UCC).

According to the eTIR specifications, amendments to the declaration data (message E11), can only be used once the TIR transport has begun and the declaration data has been accepted by the first customs office departure. Any changes prior to the acceptance of the declaration shall be handled by resubmitting advance TIR data (message E9).

The following questions are aimed at assessing the type of amendments that are requested by holders after the TIR Carnet has been accepted by the first customs office of departure.

1. Respondent

Name :

email :

2. Association :

3. Once the TIR Carnet has been accepted at the first customs office of departure, which kind of amendments are requested by TIR Carnet holders?

Itinerary

Goods quantity (minor adjustments)

Additional loading

Means of transport

Other (please specify):

4. Further to such request, which amendments are generally accepted by customs officers?

Itinerary

Goods quantity (minor adjustments)

Additional loading

Means of transport

Other (please specify):

5. Further to such request, which amendments are systematically refused by customs officers?

Goods description

Goods quantity (minor adjustments)

HS code of the goods

Other (please specify):

6. Once the TIR Carnet has been accepted at the first customs office of departure, which kind of amendments are directly inserted in the TIR Carnet by Customs officers (e.g., in case of minor and involuntary discrepancies which would be observed in the course of an inspection)?

- None
- Goods quantity (minor adjustments)
- Goods description
- HS code of the goods

Other (please specify):

7. Please provide any comments you would have on the matter.

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