



**ADMINISTRATIVE COMMITTEE
FOR THE TIR CONVENTION, 1975**

TIR Executive Board (TIRExB)

(Twenty-fifth session, 27-28 January 2005,
agenda item 5 (a))

LOST AND STOLEN TIR CARNETS

Transmitted by the IRU, in cooperation with the secretariat

A. INTRODUCTION

1. At its twenty-third session (14 June 2004) the TIRExB pointed out that the TIR Convention does not address the issue of lost, stolen or invalidated TIR Carnets. The Board also recalled the opinion by WP.30 that, in principle, all TIR Carnets should be considered as bearing a valid TIR guarantee (TRANS/WP.30/162, para. 55). The TIRExB invited the IRU, in cooperation with the secretariat, to prepare a document on the relevant issues for consideration at one of the future sessions (TIRExB/REP/2004/23draft. para. 15).

2. The following quotation from WP.30 reports provide background information on the issue followed by information about the invalidation procedure given by the IRU.

B. BACKGROUND

3. WP.30 Seventy-fifth session (TRANS/WP.30/149, paras. 27-28)

“27. Several delegations pointed out that their Customs authorities considered stolen TIR Carnets and/or Carnets fraudulently stamped with stolen Customs stamps as still having a valid guarantee covered by the respective guaranteeing associations, even if their Customs authorities had been informed of the stolen Carnets and/or stamps. They also pointed out that, given the large numbers of TIR Carnets discharged, it was not possible for Customs authorities to make all the necessary controls to identify stolen Carnets and/or stamps.

28. The representatives of IRU pointed out that in their view, once Customs authorities had been informed of stolen TIR Carnets and/or stamps, the use of such Carnets and/or stamps had no legal bearing and would thus not carry any guarantee.”

WP.30 Seventy-sixth session (TRANS/WP/30/151, para. 66)

“66. The Working Party continued its exchange of views on the validity of stolen TIR Carnets. Some Customs authorities, once being informed by the IRU about stolen TIR Carnets, regarded such carnets as no longer valid, others insisted on the legal validity of such Carnets.”

WP.30 Eightieth session (TRANS/WP.30/159, paras. 50-54)

“50. At its seventy-fifth (TRANS/WP.30/149) and seventy-sixth sessions (TRANS/WP.30/151) the Working Party considered the validity of stolen TIR Carnets. On these occasions several delegations pointed out that their Customs authorities considered stolen TIR Carnets and/or Carnets fraudulently stamped with stolen Customs stamps as still having a valid guarantee covered by the respective guaranteeing associations, even if their Customs authorities had been informed of the stolen Carnets and/or stamps. They also pointed out that, given the large numbers of TIR Carnets discharged, it was not always possible for Customs authorities to make all the necessary controls to identify stolen Carnets and/or stamps.

51. The representatives of IRU pointed out that in their view, once Customs authorities had been informed of stolen TIR Carnets and/or stamps, the use of such Carnets and/or stamps had no legal bearing and would thus not carry any guarantee (TRANS/WP.30/151, paragraph 30¹; TRANS/WP.30/149, paragraphs 27 and 28).

52. In this context the representative of the IRU recalled the provisions of article 6 of the Convention, which, in his view, limit the responsibility of the guaranteeing associations to issued TIR Carnets. He offered to prepare a legal study on the term "issued" in the context of the Convention which could be considered by the Working Party at its forthcoming session.

53. The Working Party concluded that no general opinion could be given on the validity of stolen TIR Carnets as this was dependent on the specific circumstances of each individual case. However, the Working Party felt that in principle all properly issued TIR Carnets were considered to bear a valid guarantee and IRU was recommended to inform concerned Customs authorities directly and as soon as possible of any stolen TIR Carnets in order to allow Customs authorities to prevent misuse of such Carnets, to the extent possible.

¹ This reference is not correct. Reference should have been made to paragraph 66 of the said report.

54. For that purpose the secretariat circulated during the session a list identifying Customs contact points which should be informed directly by the IRU in such cases.”

WP.30 Eighty-first session (TRANS/WP.30/162, paras. 54-55)

“54. On several occasions the Working Party had considered the validity of stolen TIR Carnets. In a study made for the Working Party (TRANS/WP.30/R.145), the IRU concluded that national guaranteeing associations were only liable vis-à-vis Customs authorities if those associations had issued TIR Carnets. As stolen TIR Carnets had not been issued by the associations their liability for these Carnets should not be incurred (TRANS/WP.30/R.145, paragraphs 5-16).

55. The Working Party generally contested this conclusion and reiterated its position held at the eightieth session. It pointed out that no general opinion could be given on the validity of stolen TIR Carnets as this was dependent on the specific circumstances of each individual case and would need to be decided on the basis of national law. However, the Working Party felt that in principle all properly issued TIR Carnets were considered to bear a valid guarantee and IRU was recommended to inform concerned Customs authorities directly and as soon as possible of any stolen TIR Carnets in order to allow Customs authorities to prevent misuse of such Carnets, to the extent possible (TRANS/WP.30/159, paragraphs 50-54; TRANS/WP.30/151, paragraph 30²; TRANS/WP.30/149, paragraphs 27 and 28).”

C. THE INVALIDATION PROCEDURE BY IRU AND NATIONAL ASSOCIATIONS

4. From the beginning of the TIR System, the IRU and the National Associations for Risk Management purposes, have implemented a procedure of distribution of information through Circular letters and nowadays through fax, e-mails and CUTE-Wise so as to allow Customs Authorities to be informed as soon as possible of any incident involving a TIR Carnet and to prevent its misuse. The aim being that Customs Authorities undertake the appropriate measures in order not to take into charge these TIR Carnets and thus not to take any risk.

According to the current practice, the incidents for which a TIR Carnet is subject to information of invalidation are:

- Lost TIR Carnet;
- Stolen TIR Carnet;
- Retained TIR Carnet;
- Destroyed TIR Carnet;
- Holder suspended or excluded;

² See footnote on page 2 of underlying document

Would such an incident happen, the concerned TIR Carnet is recorded as Invalid TIR Carnet. In the information made available the reason of the invalidation is not specified.

However, it is specified, whether the TIR Carnet was already presented at a Customs office (used) or not (unused).

Furthermore, a distinction is made in accordance with the level of risk encountered.

As soon as a TIR Carnet is reported by the Issuing Association as lost or stolen, retained, destroyed or in the hand of a suspended or excluded Holder, the IRU immediately takes action and proceeds to the invalidation of the TIR Carnet concerned on the same working day.

This information is then made available to Customs Authorities by fax/e-mail and displayed in the CUTE-*Wise* application. CUTE-*Wise* allows the Customs Authorities to download onto their own system and network the lists of Invalidated TIR Carnets. Thanks to this facility offered by CUTE-*Wise*, the downloaded electronic file can then be disseminated to all customs offices concerned.

Once a TIR Carnet has been invalidated, there is no possibility to “restore” its validity.

D. LISTS COMMUNICATED TO CUSTOMS AUTHORITIES BY FAX OR E-MAIL

5. Each working day (Monday through Friday) two lists of invalid/invalidated TIR Carnets are sent by IRU, by fax and/or by e-mail, to the Customs Authorities with the relevant corresponding TIR Carnet numbers. However, if no TIR Carnets are invalidated on a particular working day then no updated lists are sent.

The two lists communicated to Customs Authorities by fax or e-mail are:

- An updated list of invalid TIR Carnets (incident before being issued);
- An updated list of Invalidated TIR Carnets.

1. Updated list of invalid TIR Carnets (incident before being issued):

The prerequisites for a TIR Carnet to be mentioned on this list are the following:

- The TIR Carnet has been forwarded by the IRU to the Issuing Association;
- The TIR Carnet has not been issued by the Issuing Association to an authorized Holder;
- The TIR Carnet is “blank” (No validity date, etc...);
- The TIR Carnet has been subject to one of the incident listed above.

This list of invalid TIR Carnets contains all TIR Carnets, which have not been filled in (blank) and go missing either during the transport to the National Association or at the premises of the National Association, before the issuance by the Issuing Association.

Taking into account that the carnets concerned have not been issued to an authorized Holder by an allowed issuing association, they are not covered by the guarantee chain. However, in order to assist Customs Authorities in preventing them to be abused by fraudulent use of such carnet by illegitimate users, these TIR Carnet numbers are communicated in a separate list.

The following information is available in the list (see example below):

- 1) TIR Carnet number;
- 2) Name of Association to which the Carnet has been allocated;
- 3) Date of the declaration (date on which the IRU was informed of the incident)
(Expiry date and Holder name remain respectively not set and unknown);

Example of the updated list of invalid TIR Carnets (incident before being issued)

07.12.04									
<p>IRU has been advised that the TIR carnets mentioned in annex disappeared, blank, before issuance. In this case the field number 2 on the cover of the TIR Carnet is not filled in. The numbers are communicated to you in a separate list as they did not bear any expiry date or Holder stamp when they disappeared.</p> <p>L'IRU a été informée que les carnets TIR mentionnés en annexe ont disparu, vierges, avant leur émission. Dans ces cas le champ numéro 2 du de la couverture du carnet TIR n'est pas rempli. Les numéros vous sont communiqués dans une liste séparée car ils ne portaient pas de date de fin de validité, ni le tampon du titulaire lors de leur disparition.</p>									
1	→	DIGIT	CARNET N°	EXPIRY DATE EXPIRATION	ISSUING ASSOCIATION EMETTRICE	HOLDER/TITULAIRE	DATE OF DECLARATION	←	3
2									
		XZ	36 260 210	NOT SET	AMERIT	UNKNOWN	28-oct-2002		
		XE	39 434 502	NOT SET	AIRCU	UNKNOWN	9-juil-2003		
		XB	40 543 722	NOT SET	AMERIT	UNKNOWN	26-sept-2003		
		DX	42 366 303	NOT SET	AIRCU	UNKNOWN	31-mars-2004		
		:	:	:	:	:	:		

2. Updated list of Invalidated TIR Carnets:

The prerequisites for a TIR Carnet to be mentioned on this list are the following:

- The TIR Carnet has been forwarded by the IRU to the Issuing Association;
- The TIR Carnet has been issued by the Issuing Association to an authorized Holder;
- The date of end of validity has been set, but has still not expired when the incidents have happened;
- The TIR Carnet has been subject to one of the incident listed above;
- The TIR Carnet has not yet been presented to a Customs office of departure.

In summary the TIR Carnets appearing on this list have been issued, but are still not “used” (unused) when the incident is reported.

This list contains all invalidated “unused TIR Carnets” which have not passed the expiry date, that is to say, the date of end of validity is still in the future.

As soon as the validity date expires, the TIR Carnet is removed from this list because it cannot be taken into charge anymore (Art. 9 of the TIR Convention), but will always appear in CUTE-*Wise* in the Global list of invalid TIR Carnets.

For such carnet the status “invalid” would also appear in CUTE-*Wise* on individual query.

Consequently, only unused and not expired TIR Carnets are listed in the updated list of invalidated TIR Carnets because they represent a significant risk and might be subject to illegal use, out of the control of the Holder to which it has been issued to.

The following information is available in the list (see example below):

- 1) TIR Carnet number;
- 2) Expiry date;
- 3) Name of the Issuing Association;
- 4) Name of the TIR Carnet Holder;

Example of the updated list of Invalidated TIR Carnets

LISTE DE MISE A JOUR DES CARNETS TIR INVALIDÉS				
UPDATED LIST OF INVALIDATED TIR CARNETS				
07.12.04				
DIGIT	CARNET N°	EXPIRY DATE EXPIRATION	ISSUING ASSOCIATION EMETTRICE	HOLDER/TITULAIRE
XW	41 601 476	31-déc-2004	ASMAP	ELBRUS TRANSPORT
RX	42 098 142	10-déc-2004	AIRCU	MPP RENASKO
XN	42 406 197	1-janv-2005	CESMAD SLOVAKIA	NAD DUNTRANS
XF	42 411 631	27-déc-2004	CESMAD SLOVAKIA	BALTRANZ
XH	42 426 895	10-déc-2004	ATRH	KRISZTINA TRANS
XN	42 657 265	21-déc-2004	AIRCU	PE SAFRIUK
AX	42 659 598	17-janv-2005	AIRCU	PARZHYISKYY
MX	42 761 791	7-déc-2004	LINAVA	TRANSLUODIS
XH	43 247 742	21-déc-2004	AIRCU	TRANS-KARPATI M.
PX	43 268 643	10-janv-2005	ICCIM	ARIAN INTL. TRANSPORT
XH	43 375 829	13-déc-2004	ASMAP	FIRM TRANSIT
DX	43 626 818	31-déc-2004	AEBTRI	ECDJI EOOD
RX	43 647 629	17-déc-2004	UCCET	ATILIM BEYN
XW	43 665 404	28-janv-2005	CESMAD BOHEMIA	PETR KUBIK
:	:	:	:	:

The objective of the lists is to provide Customs Authorities with the full picture of invalidated TIR Carnet numbers, which should not be taken into charge, in order to take the necessary measures. To prevent Customs Authorities from becoming confused, the lists sent on a daily basis fully replace the previous lists sent the day before.

Following the constructive wishes expressed by a Contracting Party and in the aim of providing added value in the prevention of risk, the content of the lists sent by fax and/or e-mail will be completed with:

- the reason of invalidation;
- the date of invalidation.

The IRU will inform in due course as soon as the additional information will be available in the lists.

These updates will be subjects to a next version of the CUTE-*Wise* application.

E. INFORMATION MADE AVAILABLE THROUGH CUTE-WISE

6. The traditional information sent by fax and/or by e-mail is supplemented with the information available in the CUTE-*Wise* application, which allows Customs Authorities to access the database of the IRU in order to:

- Consult the status of each TIR Carnet and the Customs TIR Operation termination information, if available
 - Download of the lists of Invalidated TIR Carnet
1. Consult the status of a TIR Carnet and the Customs TIR Operation termination information, if available

When querying a specific TIR Carnet number, the following information is displayed (see screen below):

1. The TIR Carnet number
2. Issuing Country ISO Alpha 3 code
3. Name of the Issuing Country
4. Name of the Issuing Association
5. Number of Pages of the TIR Carnet
6. Language used on the yellow manifest of the TIR Carnet
7. Date of Issuance of the TIR Carnet by the IRU to the Issuing Association
8. Date of Issuance of the TIR Carnet by the Issuing Association to the Holder
9. Holder ID number
10. Expiry Date
11. Status of the TIR Carnet: one of the following messages is displayed
 - ⇒ The TIR carnet is in circulation
 - ⇒ The TIR carnet was returned to the IRU
 - ⇒ Invalid TIR carnet
 - ⇒ No information available (TIR Carnet not distributed by IRU to any Association)
12. Number of Customs records

Consultation Of TIR Carnet Data

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IRU

1 → TIR Carnet Number:

2 → Issuing Country ISO Alpha 3: Name: ← 3

4 → Issuing Association:

5 → Number Of Pages: Language Used On Yellow Manifest: ← 6

7 → Date Of Issuance Of The TIR Carnet To The Issuing Association:

8 → Date Of Issuance Of The TIR Carnet To The Holder:

9 → Holder ID Number: Expiry Date: ← 10

11 → Status Of The TIR Carnet: **THE TIR CARNET WAS RETURNED TO THE IRU**

12 → Number Of Customs Records:

RECORDS RECEIVED FROM THE CUSTOMS OFFICES OF DESTINATION

Country	Name Or Number Of Customs Office	Date In The Customs Ledger	Record Number In The Customs Ledger	Reference Number As Per The Certificate Of Termination	Date As Per The Certificate Of Termination	Partial (P) Or Final (F) Termination	Page Number	Termination Certified With (R) Or Without (OK) Reservation	Number Of Packages	Customs Comments	Record Available At IRU On
DEU	[ROSENHEIM] [BAD REICHENHALL-AU]		AT/B/15820/09/2004/7458		08.09.04	F	12	OK	0		11.09.04

If the status of the TIR Carnet is recorded as Invalid the reason of the invalidation is not specified. However, the following information is made available (see screen below):

- a. Used or unused TIR Carnet;
- b. Validity date of the TIR Carnet expired or not expired;
- c. Validity date of the TIR Carnet as provided by the Issuing Association;
- d. Name of the Holder (as mentioned on the declaration form);
- e. IRU Comments.

TIR Carnet Number: XB44289709

Issuing Country ISO Alpha 3: BGR

Issuing Association: BG/AEBTR

Number Of Pages: 14

Date Of Issuance Of The TIR Carnet To The Issuing Association: 17.09.04

Date Of Issuance Of The TIR Carnet To The Holder: 29.10.04

INFORMATION RECEIVED FROM THE TIR CARNET HOLDER

Status Of The TIR Carnet: INVALID TIR CARNET
UNUSED
NOT EXPIRED

Expiry Date: 27-DÉCEMBRE-2004

Name Of The Holder: NIN INTERNAT.TRANSP

Holder ID Number: BGR/046/115340305

IRU Comments: NO IRU COMMENTS

Number Of Customs Records: NO RECORDS PROCESSED YET

2. Download of the CUTE-Wise lists of Invalid/Invalidated TIR Carnets

The lists of Invalid/Invalidated TIR Carnets in CUTE-Wise are updated daily. Three lists are available for downloading and they contain the following information:

- TIR Carnet number;
- Whether the TIR Carnet is used or unused;
- Number of pages of the TIR Carnet;
- Expiry date;
- Issuing Country ISO Alpha 3 code;
- Code of Issuing Association;
- Name of the Issuing Association;
- Name of the TIR Carnet Holder.

A. Global list of invalid/invalidated TIR Carnets:

This list contains all the TIR Carnet Invalidated (used, unused, TIR Carnet expired or not);

B. List of Invalidated TIR Carnets unused and within their expiry date: list of TIR Carnets Invalidated after being issued to a Holder; (this list equals the updated list of Invalidated TIR Carnets sent by fax and/or e-mail).

CUTE-Wise v2.2 - Microsoft Internet Explorer
Address: http://www.iru.org/cutewise2v2/(qql2k55k10ir553blroqf1)/Main.htm

Consultation Of TIR Carnet Data Download Lists Of Invalid TIR Carnets CUTE - Wise User Guide

TIR Carnet Number XB44289709 **NEW SEARCH**

Issuing Country ISO Alpha 3 BGR **Name** BULGARIA

Issuing Association BG/AEBTR

Number Of Pages 14 **Language Used On Yellow Manifest** BGR

Date Of Issuance Of The TIR Carnet To The Issuing Association 17.09.04

Date Of Issuance Of The TIR Carnet To The Holder 29.10.04

INFORMATION RECEIVED FROM THE TIR CARNET HOLDER

Status Of The TIR Carnet INVALID TIR CARNET
UNUSED
NOT EXPIRED

Expiry Date 27.DÉCEMBRE.2004

Name Of The Holder NIN INTERNAT.TRANSP **Holder ID Number** BGR046/115340305

IRU Comments NO IRU COMMENTS

Number Of Customs Records NO RECORDS PROCESSED YET

CUTE-Wise v2.2 - Microsoft Internet Explorer
Address: http://www.iru.org/cutewise2v2/(qql2k55k10ir553blroqf1)/Main.htm

Consultation Of TIR Carnet Data Download Lists Of Invalid TIR Carnets CUTE - Wise User Guide

TIR Carnet Number	TIR Carnet Used (U) / unused (N)	Number Of pages	Expiry date	Issuing Country	Code of Issuing Association	Issuing Association	TIR Carnet Holder
DX44415649	N	04	05-DEC-2004	RUS	053	RU/ASMAP	ZAO KIZI-AUTO
AX44415648	N	04	05-DEC-2004	RUS	053	RU/ASMAP	ZAO KIZI-AUTO
XX44415647	N	04	05-DEC-2004	RUS	053	RU/ASMAP	ZAO KIZI-AUTO
XT44407107	N	04	26-DEC-2004	RUS	053	RU/ASMAP	SVT-AVTO
MX44403025	N	04	06-DEC-2004	RUS	053	RU/ASMAP	OA0 FIRM TRANSIT
XW44290728	N	14	13-DEC-2004	BGR	046	BG/AEBTR	LKV-JORJ-GEORGI TCVETK
XB44289709	N	14	27-DEC-2004	BGR	046	BG/AEBTR	NIN INTERNAT TRANSP I
XF44288385	N	14	06-JAN-2005	BGR	046	BG/AEBTR	PM-MADJAROV-MATEYICHO
JX44267577	N	14	23-JAN-2005	RUS	053	RU/ASMAP	AVTOMEGATRANS
GX44267576	N	14	23-JAN-2005	RUS	053	RU/ASMAP	AVTOMEGATRANS
DX44267575	N	14	23-JAN-2005	RUS	053	RU/ASMAP	R&K UNIVERSAL
AX44267574	N	14	23-JAN-2005	RUS	053	RU/ASMAP	R&K UNIVERSAL
XX44267573	N	14	23-JAN-2005	RUS	053	RU/ASMAP	R&K UNIVERSAL

C. List of invalid TIR Carnets unused and within their expiry date: list of Invalid TIR Carnets subject to an incident before being issued to a Holder (this list equals the updated list of Invalid TIR Carnets (sent by fax and/or e-mail)

CUTE-Wise v2.2 - Microsoft Internet Explorer
Address: http://www.iru.org/cutewise2v2/(qqr12k55k10irr553blroqf1)/Main.htm

Consultation Of TIR Carnet Data | Download Lists Of Invalid TIR Carnets | CUTE-Wise User Guide

TIR Carnet Number

Issuing Country ISO Alpha 3 **Name**

Issuing Association

Number Of Pages **Language Used On Yellow Manifest**

Date Of Issuance Of The TIR Carnet To The Issuing Association

Date Of Issuance Of The TIR Carnet To The Holder

INFORMATION RECEIVED FROM THE TIR CARNET HOLDER

Status Of The TIR Carnet

Expiry Date

Name Of The Holder **Holder ID Number**

IRU Comments

Number Of Customs Records

CUTE-Wise v2.2 - Microsoft Internet Explorer
Address: http://www.iru.org/cutewise2v2/(qqr12k55k10irr553blroqf1)/Main.htm

Consultation Of TIR Carnet Data | Download Lists Of Invalid TIR Carnets | CUTE-Wise User Guide

TIR Carnet Number	TIR Carnet Used (U) / unused (N)	Number Of pages	Expiry date	Issuing Country	Code of Issuing Association	Issuing Association	TIR Carnet Holder
XK39434550	N	14		UKR	066	UKR AIRC	UNKNOWN
XH39434549	N	14		UKR	066	UKR AIRC	UNKNOWN
XB39434548	N	14		UKR	066	UKR AIRC	UNKNOWN
XC39434547	N	14		UKR	066	UKR AIRC	UNKNOWN
YX39434546	N	14		UKR	066	UKR AIRC	UNKNOWN
VX39434545	N	14		UKR	066	UKR AIRC	UNKNOWN
SX39434544	N	14		UKR	066	UKR AIRC	UNKNOWN
PX39434543	N	14		UKR	066	UKR AIRC	UNKNOWN
MX39434542	N	14		UKR	066	UKR AIRC	UNKNOWN
JX39434541	N	14		UKR	066	UKR AIRC	UNKNOWN
GX39434540	N	14		UKR	066	UKR AIRC	UNKNOWN
DX39434539	N	14		UKR	066	UKR AIRC	UNKNOWN
AX39434538	N	14		UKR	066	UKR AIRC	UNKNOWN
XX39434537	N	14		UKR	066	UKR AIRC	UNKNOWN
UX39434536	N	14		UKR	066	UKR AIRC	UNKNOWN
RX39434535	N	14		UKR	066	UKR AIRC	UNKNOWN
XF39434534	N	14		UKR	066	UKR AIRC	UNKNOWN
XC39434533	N	14		UKR	066	UKR AIRC	UNKNOWN
XZ39434532	N	14		UKR	066	UKR AIRC	UNKNOWN
XW39434531	N	14		UKR	066	UKR AIRC	UNKNOWN
XT39434530	N	14		UKR	066	UKR AIRC	UNKNOWN
XQ39434529	N	14		UKR	066	UKR AIRC	UNKNOWN
XN39434528	N	14		UKR	066	UKR AIRC	UNKNOWN

The lists (A; B; C) can be downloaded in different formats and languages.

The formats available are:

- Text / No Header;
- UNICODE / No Header;
- Excel;
- HTML.

According to the selected format, the headers of the columns will be displayed according to one of the three selected languages:

- English;
- French;
- German.

The objective is to provide Customs Authorities with the whole list of Invalid/Invalidated TIR Carnet numbers and with the possibility to easily integrate the lists in their own central Customs system. The lists can then be disseminated to all customs offices concerned and be used as a simple and effective Risk Management tool.

F. CONCLUSIONS

7. The legal assessment of the validity of the guarantee of a lost, stolen or Invalid/Invalidated carnet is, as stated in the Report from the Eighty-first session of WP.30, dependent on the specific circumstances of each individual case and will need to be considered on the basis of national legislation. The only recent case brought to a national Court known by the IRU and the Secretariat was subject to a definitive decision by the High Court of the Republic of Austria in May 2003. The relevant paragraphs of the decision include the following (informal translation from German made by the IRU):

“The regional appeal court has already provided clear arguments why the acceptance of an invalid TIR Carnet cannot be considered as a valid basis for constituting the liability of a guaranteeing association, in the situation where the central Customs authorities had been informed of its invalidity, but had failed to inform the subordinate services accordingly.”

“TIR Carnet No. 12XXXXXX should not have been accepted on 3 May 1996, because, according to IRU’s letter of 19 June 1995, it was no longer valid, considering that all TIR Carnets up to No. 13457500 had lost their validity on 22 June 1995. Also for this reason it is not justified to lodge a claim against the defendant as guaranteeing association.”

It must, however, be recognized that an effective communication from the guarantee chain to the customs authorities about Invalid/Invalidated TIR Carnets is a very important element in the Risk Management, of both Customs Authorities and Guarantee chain.

* * * * *