



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

TIR Executive Board (TIRExB)

(Thirty-second session, 29 and 30 March 2007,
agenda item 8 b))

PROPER USE OF THE TIR CARNET

Best practices with regard to the use of the TIR Carnet

Note by the TIR Secretary

1. In 2005, best practices with regard to the use of the TIR Carnet were included in the programme of work of the TIRExB, namely a step-by-step instruction how to fill-in the TIR Carnet and an example of best practices on the use of the TIR Carnet by the Customs offices of departure, destination and en route. To start with, the Board invited Contracting Parties to share their national regulations on the filling-in of the TIR Carnet. Following this request, the Customs administrations of Finland and the Russian Federation kindly provided the secretariat with their national regulations. On the basis of the received contributions, the secretariat has produced a first example of best practices (annex to the present document) which the Board may wish to consider.

2. In general, best practices concerning the use of the TIR Carnet should complement the example of the TIR Carnet duly filled-in (Chapter 7 of the TIR Handbook). Apart from a step-by-step instruction how to fill-in the TIR Carnet, the example should cover some other aspects such as:

* Modifications to the previous version (Rev.3) are given under "Track changes"

- best practices with regard to handling the vouchers of the TIR Carnet by various Customs offices (departure, destination and en route) in the course of a TIR transport, in particular, in the case of several Customs offices of departure and/or destination;
- recommendations how to use the TIR Carnet in a number of specific situations which rarely occur in practice (simultaneous or consecutive use of several TIR Carnets, accidents and force majeure, physical examination en route, Customs escorts, etc.).

The respective sections will be added to the example at a later stage.

Annex

BEST PRACTICES WITH REGARD TO THE USE OF THE TIR CARNET

I. GENERAL RULES REGARDING THE USE OF THE TIR CARNET (ANNEX 1 TO THE TIR CONVENTION)

1. Issue: The TIR Carnet may be issued either in the country in which the holder is established or resident or in the country of departure.
2. Language: The TIR Carnet is printed in French, except for page 1 of the cover where the items are also printed in English; the TIR Carnet contains the «Rules regarding the use of the TIR Carnet» in French on page 2 of the cover and in English on page 3 of the cover. Additional sheets giving a translation of the printed text may also be inserted.
Carnets used for TIR transports within a regional guarantee chain may be printed in any other official language of the United Nations except for page 1 of the cover where items are also printed in English or French. The "Rules regarding the use of the TIR Carnet" are printed on page 2 of the cover in the official language of the United Nations used and are also printed in English or French on page 3 of the cover.
3. Validity: The TIR Carnet remains valid until the completion of the TIR transport at the Customs office of destination, provided that it has been taken under Customs control at the Customs office of departure within the time-limit set by the issuing association (item 1 of page 1 of the cover).
4. Number of Carnets: Only one TIR Carnet need be required for a combination of vehicles (coupled vehicles) or for several containers loaded either on a single vehicle or on a combination of vehicles (see also rule 10 d) below).
5. Number of Customs offices of departure and Customs offices of destination: Transport under cover of a TIR Carnet may involve several Customs offices of departure and destination but the total number of Customs offices of departure and destination shall not exceed four. The TIR Carnet may only be presented to Customs offices of destination if all Customs offices of departure have accepted the TIR Carnet (see also rule 10 e) below).
6. Number of forms: Where there is only one Customs office of departure and one Customs office of destination, the TIR Carnet must contain at least 2 sheets for the country of departure, 2 sheets for the country of destination and 2 sheets for each country traversed. For each additional Customs office of departure (or destination) 2 extra sheets shall be required.

7. Presentation at Customs offices: The TIR Carnet shall be presented with the road vehicle, combination of vehicles, or container(s) at each Customs office of departure, Customs office en route and Customs office of destination. At the last Customs office of departure, the Customs Officer shall sign and date stamp item 17 below the manifest on all vouchers to be used on the remainder of the journey.

II. HOW TO FILL-IN THE TIR CARNET

8. Erasures, over-writing: No erasures or over-writing shall be made on the TIR Carnet. Any correction shall be made by crossing out the incorrect particulars and adding, if necessary, the required particulars. Any change shall be initialled by the person making it and endorsed by the Customs authorities.

9. Information concerning registration: When national legislation does not provide for registration of trailers and semi-trailers, the identification or manufacturer's No. shall be shown instead of the registration No.

10. The manifest:

(a) The manifest shall be completed in the language of the country of departure, unless the Customs authorities allow another language to be used. The Customs authorities of the other countries traversed reserve the right to require its translation into their own language. In order to avoid delays which might ensue from this requirement, carriers are advised to supply the driver of the vehicle with the requisite translations.

(b) The information on the manifest should be typed or multicopied in such a way as to be clearly legible on all sheets. Illegible sheets will not be accepted by the Customs authorities.

(c) Separate sheets of the same model as the manifest or commercial documents providing all the information required by the manifest, may be attached to the vouchers. In such cases, all the vouchers must bear the following particulars:

- (i) the number of sheets attached (box 8);
- (ii) the number and type of the packages or articles and the total gross weight of the goods listed on the attached sheets (boxes 9 to 11).

(d) When the TIR Carnet covers a combination of vehicles or several containers, the contents of each vehicle or each container shall be indicated separately on the manifest. This information shall be preceded by the registration no. of the vehicle or the identification no. of the container (item 9 of the manifest).

- (e) Likewise, if there are several Customs offices of departure or of destination, the entries concerning the goods taken under Customs control at, or intended for, each Customs office shall be clearly separated from each other on the manifest.
11. Packing lists, photographs, plans, etc.: When such documents are required by the Customs authorities for the identification of heavy or bulky goods, they shall be endorsed by the Customs authorities and attached to page 2 of the cover of the Carnet. In addition, a reference shall be made to these documents in box 8 of all vouchers.
12. Signature: All vouchers (items 14 and 15) must be dated and signed by the holder of the Carnet or his agent.
13. Instructions how to fill-in individual boxes of the TIR Carnet are given in table 1 below.

Table 1

Box number and description	Filled-in by	Data/information to be indicated
<i>Page 1 of the cover</i>		
1. Valid for the acceptance of goods by the Customs office of departure up to and including	Association	A final date of validity (in accordance with the format dd/mm/yyyy) after which the TIR Carnet may not be presented for acceptance at the Customs office of departure. Provided that it has been accepted by the Customs office of departure on or before the final date of validity, the TIR Carnet remains valid until the termination of the TIR operation at the Customs office of destination. [Remark: no corrections in this box are allowed]
2. Issued by	International organization or association	Name of the national issuing association
3. Holder	Association	Identification (ID) number, name, address and country of the TIR Carnet holder. An individual and unique identification (ID) number is assigned to the holder by the guaranteeing association (in cooperation with the international organization to which it is affiliated) in accordance with the following harmonized format: “AAA/BBB/XX...X”, whereby “AAA” represents a 3-letter code of the country where the person utilizing TIR Carnets has been authorized, in line with the classification system of the International Organization for Standardization (ISO). A full list of country codes of the Contracting Parties to the TIR Convention

Box number and description	Filled-in by	Data/information to be indicated
		<p>is regularly published as an annex to the agendas and official reports of the Administrative Committee,</p> <p>whereby “BBB” represents a 3-digit code of the national association through which the holder of the TIR Carnet has been authorized, in accordance with the classification system established by the relevant international organization to which the association is affiliated, allowing for unequivocal identification of each national association. A full list of country codes of the national associations is regularly published as an annex to the agendas and official reports of the Administrative Committee,</p> <p>whereby “XX...X” represents consecutive numbers (maximum 10 digits), identifying the person authorized to utilize TIR Carnets in accordance with Annex 9, Part II of the TIR Convention. Once an ID-number has been assigned, it cannot be used again, even if the person to whom it has been given has ceased to be a TIR Carnet holder.</p>
4. Signature of authorized official of the issuing association and stamp of that association	Association	Stamp and signature of the issuing association
5. Signature of the secretary of the international organization	International organization	Signature (stamped) of the secretary of the international organization

Box number and description	Filled-in by	Data/information to be indicated
6. Country/Countries of departure	Holder	Country (countries) (ISO Alpha 3 Code) where the TIR transport of a load or part load of goods begins
7. Country/Countries of destination	Holder	Country (countries) (ISO Alpha 3 Code) where the TIR transport of a load or part load of goods ends
8. Registration No(s). of road vehicle(s)	Holder	Registration number or numbers of the road vehicle(s), not only that of a motor-driven vehicle (e.g. tractor unit), but also the registration number of a trailer or semi-trailer towed by such a vehicle. When national legislation does not provide for registration of trailers and semi-trailers, the identification or manufacturer's No. shall be shown instead of the registration No.
9. Certificate(s) of approval of road vehicle(s) (No. and date)	Holder	Number and date of issuance (in accordance with the format dd/mm/yyyy) of the TIR approval certificate(s)
10. Identification No(s). of container(s)	Holder	Number(s) of the container(s), if applicable
11. Remarks	Association or holder	Various observations, e.g. the endorsement "Heavy or bulky goods"
12. Signature of the Carnet holder	Holder	Signature of the TIR Carnet holder or his representative, certifying that the information in boxes 6-11 on page 1 of the cover is correct

Box number and description	Filled-in by	Data/information to be indicated
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Voucher No. 1 (white)

1. TIR Carnet No.	International organization	TIR Carnet reference number
2. Customs office(s) of departure	Holder	Name and, if appropriate, location of the office(s) where the TIR transport of a load or part load of goods begins. The number of offices of departure can vary from 1 to 3 depending on the number of offices of destination (item 12 below). The total number of Customs offices of departure or destination must not exceed four
3. Name of the international organization	International organization	Name and/or logo of the international organization
For official use	Any Customs authority	Any information to facilitate Customs control, e.g. the number of the previous Customs document, the name and full address of the Customs office to which voucher No. 2 must be returned, etc.
4. Holder of the Carnet (identification number, name, address and country)	Holder	Identification (ID) number, name, address and country of the TIR Carnet holder. For details, please refer to box 3 of page 1 of the cover
5. Country/Countries of departure	Holder	Country (countries) (ISO Alpha 3 Code) where the TIR transport of a load or part load of goods begins

Box number and description	Filled-in by	Data/information to be indicated
6. Country/Countries of destination	Holder	Country (countries) (ISO Alpha 3 Code) where the TIR transport of a load or part load of goods ends
7. Registration No(s). of road vehicle(s)	Holder	Registration number or numbers of the road vehicle(s), not only that of a motor-driven vehicle, but also the registration number of a trailer or semi-trailer towed by such a vehicle. When national legislation does not provide for registration of trailers and semi-trailers, the identification or manufacturer's No. shall be shown instead of the registration No.
8. Documents attached to the manifest	Holder	In line with No. 10 (c) or No. 11 of the Rules regarding the Use of the TIR Carnet, additional documents may be attached to the TIR Carnet. In this case, the Customs office of departure should attach them to the TIR Carnet by means of staples or other devices and by stamping them in such a way that their removal would leave obvious traces on the TIR Carnet. To avoid the documents being replaced, the office of departure should stamp each page of the attached documents. The documents should be attached to the cover (or yellow sheet) <u>and</u> to every voucher of the TIR Carnet. Particulars of these documents are to be indicated in box 8
9.(a) Load compartment(s) or container(s) (b) Marks and Nos. of packages or articles	Holder	a) Identification number(s) of the load compartment(s) or container(s) (where applicable) b) Identification marks or numbers of packages or articles
10. Number and type of packages or articles; description of goods	Holder	Number and type of packages or articles, description of goods. The goods' description should include their trade name (televisions, videos, CD players, etc.) and must enable their clear identification for Customs purposes. Generic indications, such as electronics, household appliances, clothes, interior supplies, shall not be accepted as goods description. In addition, the number of

Box number and description	Filled-in by	Data/information to be indicated
		packages related to each description of goods must be shown in the goods manifest. In respect to bulky goods, the quantity of the goods must be declared. The same applies to liquids.
11. Gross weight in kg	Holder	<p>Gross weight in kg.</p> <p><i>General remark concerning boxes 9-11 of the Goods Manifest:</i></p> <p>When the TIR Carnet covers a combination of vehicles or several containers, the contents of each vehicle or each container shall be indicated separately on the manifest. This information shall be preceded by the registration No. of the vehicle or the identification No. of the container (item 9 of the manifest). Likewise, if there are several Customs offices of departure or of destination, the entries concerning the goods taken under Customs control at, or intended for, each Customs office shall be clearly separated from each other on the manifest</p>
12. Total number of packages entered on the manifest. Number. Destination: Customs office(s)	Holder	Numbers of packages intended for delivery at each Customs office of destinations, the total number of packages and names and, if appropriate, locations of the said offices. The number of offices of destination can vary from 1 to 3 depending on the number of offices of departure (item 2 above). The total number of Customs offices of departure and destination must not exceed four
13. I declare the information in items 1-12 above to be correct and complete 14. Place and date 15. Signature of holder or agent	Holder	Place and date (in accordance with the format dd/mm/yyyy) as well as the signature of the TIR Carnet holder or his agent. By filling-in this box the TIR Carnet holder assumes the responsibility for the authenticity of the information filled-in on the TIR Carnet. These entries should be made on all vouchers of the TIR Carnet.

Box number and description	Filled-in by	Data/information to be indicated
16. Seals or identification marks applied (number, identification)	Customs office of departure	Number and identification particulars of the seals or identification marks applied. The last Customs office of departure shall indicate this information on all remaining vouchers
17. Customs office of departure Customs officer's signature and Customs office date stamp	Customs office of departure	Date (in accordance with the format dd/mm/yyyy), stamp and signature of a competent official at the Customs office of departure. At the last Customs office of departure, the Customs officer shall sign and date stamp item 17 below the manifest on all remaining vouchers
18. Certificate for goods taken under control (Customs office of departure or of entry <u>en route</u>)	Customs office of departure or of entry <u>en route</u>	Name and, if appropriate, location of the Customs office of departure or of entry <u>en route</u>
19. Seals or identification marks found to be intact	Customs office of departure or of entry <u>en route</u>	An "X" should be entered in the appropriate box if seals or other identification marks are found to be intact at the start of a TIR operation. The first Customs office of departure does not fill in this box
20. Time-limit for transit	Customs office of departure or of entry <u>en route</u>	Where applicable, a time-limit for transit (deadline - date according to the format dd/mm/yyyy and time, if appropriate) within which the TIR Carnet together with the road vehicle, the combination of vehicles or the container must be presented at the Customs office of exit <u>en route</u> or destination

Box number and description	Filled-in by	Data/information to be indicated
21. Registered by the Customs office at under No.	Customs office of departure or of entry <u>en route</u>	Identification particulars of the Customs office of departure or of entry <u>en route</u> , followed by the registration No. assigned to the TIR operation in the Customs ledger
22. Miscellaneous (itinerary stipulated, Customs office at which the load must be produced, etc.)	Customs office of departure or of entry <u>en route</u>	Miscellaneous, e.g. the name and, if appropriate, the location of the office <u>en route</u> or office of destination at which the goods must be presented. When necessary, the prescribed route may be indicated here, in line with national regulations
23. Customs officer's signature and Customs office date stamp	Customs office of departure or of entry <u>en route</u>	Date (in accordance with the format dd/mm/yyyy), stamp and signature of a competent official of the Customs office of departure or of entry <u>en route</u>

Counterfoil No.1

1. Accepted by the Customs office at	Customs office of departure or of entry <u>en route</u>	Identification particulars of the Customs office of departure or of entry <u>en route</u>
2. Under No.	Customs office of departure or of entry <u>en route</u>	Registration number assigned to the TIR operation in the Customs ledger

Box number and description	Filled-in by	Data/information to be indicated
3. Seals or identification marks applied	Customs office of departure or of entry <u>en route</u>	Where applicable, number and identification particulars of the seals or identification marks applied
4. Seals or identification marks found to be intact	Customs office of departure or of entry <u>en route</u>	An "X" should be entered in the appropriate box if seals or other identification marks are found to be intact at the start of a TIR operation. The first Customs office of departure does not fill in this box
5. Miscellaneous (route prescribed, Customs office at which the load must be produced, etc.)	Customs office of departure or of entry <u>en route</u>	Miscellaneous, e.g. the name and, if appropriate, the location of the office <u>en route</u> or office of destination at which the goods must be presented. When necessary, the prescribed route may be indicated here
6. Customs officer's signature and Customs office date stamp	Customs office of departure or of entry <u>en route</u>	Date (in accordance with the format dd/mm/yyyy), stamp and signature of a competent official of the Customs office of departure or of entry <u>en route</u>

Voucher No.2 (green)

Filling-in of boxes 1-23 of voucher No.2 is similar to the filling-in of the corresponding boxes of voucher No.1. As a general rule, the particulars in boxes 1-23 of voucher No.2 should coincide with the respective particulars on the preceding voucher No.1 (for details, please refer to Section II)		
24. Certificate of termination of the TIR operation (Customs office of exit <u>en route</u> or of destination)	Customs office of exit <u>en route</u> or of destination	Identification particulars of the Customs office of destination or of exit <u>en route</u>

Box number and description	Filled-in by	Data/information to be indicated
25. Seals or identification marks found to be intact	Customs office of exit <u>en route</u> or of destination	An "X" should be entered in the appropriate box if seals or other identification marks are found to be intact
26. Number of packages for which the termination of the TIR operation is certified	Customs office of destination	Number of unloaded packages ¹ . Filled-in only by Customs offices of destination and not by the offices of exit <u>en route</u> ²
27. Reservations	Customs office of exit <u>en route</u> or of destination	This box should be filled-in only in cases where irregularities, accidents or incidents have been detected in connection with the TIR transport. In those situations, an "R" should be inserted, followed by a clear description of any reservation. The Customs authorities should not certify the termination of TIR operations subject to systematic unspecified reservations, without giving reasons
28. Customs officer's signature and Customs office date stamp	Customs office of exit <u>en route</u> or of destination	Date (in accordance with the format dd/mm/yyyy), stamp and signature of a competent official of the Customs office of destination or of exit <u>en route</u>

Counterfoil No.2

1. Arrival certified by the Customs office at	Customs office of exit <u>en route</u> or of destination	Identification particulars of the Customs office of destination or of exit <u>en route</u>
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¹ Reference is made to the comment "Unloading of the goods" to Explanatory Note 0.18.2.

² Reference is made to the comment "Filling-in of box 26 of voucher No.2 and item 3 on the counterfoil No.2 of the TIR Carnet" to Annex 1.

Box number and description	Filled-in by	Data/information to be indicated
2. Seals or identification marks found to be intact	Customs office of exit <u>en route</u> or of destination	An "X" should be entered in the appropriate box if seals or other identification marks are found to be intact
3. Number of packages for which the termination of the TIR operation is certified (as specified in the manifest)	Customs office of destination	Number of unloaded packages ¹ . Filled-in only by Customs offices of destination and not by the offices of exit <u>en route</u> ²
4. New seals affixed	Customs office of exit <u>en route</u> or of destination	Where applicable, number and identification particulars of the new seals or new identification marks applied
5. Reservations	Customs office of exit <u>en route</u> or of destination	As item 27 of voucher No.2, this box should be filled-in only in cases where irregularities, accidents or incidents have been detected in connection with the TIR transport. In those situations, an "R" should be inserted, followed by a clear description of any reservation. The Customs authorities should not certify the termination of TIR operations subject to systematic unspecified reservations, without giving reasons
6. Customs officer's signature and Customs office date stamp	Customs office of exit <u>en route</u> or of destination	Date (in accordance with the format dd/mm/yyyy), stamp and signature of a competent official of the Customs office of destination or of exit <u>en route</u>

III. HANDLING THE VOUCHERS OF THE TIR CARNET BY VARIOUS CUSTOMS OFFICES IN THE COURSE OF A TIR TRANSPORT

A. Yellow sheet not for Customs use

14. The yellow sheet has no legal value, as it is not part of the TIR Convention. It is included into the TIR Carnet for two reasons: (i) to provide a translation of the names of boxes on vouchers No.1/ No.2 and counterfoils No.1/No.2 into the language of the country of departure and (ii) to keep record of data from the goods manifest of the TIR Carnet after all vouchers of the TIR Carnet have been taken off in the course of a TIR transport. The yellow sheet is filled-in by the holder of the TIR Carnet in the same way as he fills in the vouchers. The Customs authorities are not supposed to fill-in and/or stamp the yellow sheet, except for situations where the holder of the TIR Carnet requests to endorse the changes he made. The yellow sheet may not be detached.

B. Vouchers No.1/ No.2 and counterfoils No.1/No.2

15. Below, the use of the vouchers of the TIR Carnet is illustrated for the following simplest example: a TIR transport starts at the Customs office of departure in country A, goes to the Customs office of exit (en route), enters country B through the Customs office of entry (en route) and ends at the Customs office of destination in country B. Later, the use of the vouchers is explained for more complicated situations.

(a) Customs office of departure in country A³

The Customs office of departure completes the following boxes on voucher No. 1 (page 1 of the TIR Carnet) and on voucher No. 2 (page 2): "For official use" (where applicable⁴), 18, 20 to 23. It also fills-in boxes 16 and 17 on all pages of the TIR Carnet and completes boxes 1-3 and 5, 6 on counterfoil No.1 (page 1). Then the office of departure removes voucher No. 1 (page 1) and returns the TIR Carnet to the holder to begin the TIR transport.

(b) Customs office of exit (en route) from country A

³ [The descriptions below focus on the filling-in and handling of the vouchers of a TIR Carnet, rather than on controls performed by various Customs offices. For details of Customs controls, please refer to the Articles of the TIR Convention as well as Explanatory Notes and comments. For example, controls to be performed by the Customs office of departure are listed in Article 19.](#)

⁴ [Here and below, to see if these boxes should be filled-in in a particular situation, please refer to the descriptions in Table 1.](#)

The Customs office of exit completes the following boxes on voucher No. 2 (page 2 of the TIR Carnet): 24, 25 (where applicable), 27 (where applicable), 28. It also fills-in boxes 1, 2 (where applicable), 4 (where applicable), 5 (where applicable) and 6 on counterfoil No. 2+ (page 2+). Then the office of exit removes voucher No. 2 (page 2) and returns the TIR Carnet to the holder to continue the TIR transport. Following this, the office of exit should proceed with the discharge of the TIR operation (please refer to the example of best practice in Chapter 5.3 of the TIR Handbook).

(c) Customs office of entry (en route) in country B

The Customs office of entry completes the following boxes on voucher No. 1 (page 3 of the TIR Carnet) and on voucher No. 2 (page 4): "For official use" (where applicable), 18, 19 (where applicable) and 20 to 23. It also fills-in boxes 1, 2, 3 (where applicable), 4 (where applicable), 5 and 6 on counterfoil No.1 (page 3). Then the office of entry removes voucher No. 1 (page 3) and returns the TIR Carnet to the holder to continue the TIR transport.

(d) Customs office of destination in country B

The Customs office of destination completes the following boxes on voucher No. 2 (page 4 of the TIR Carnet): 24, 25 (where applicable), 26, 27 (where applicable), 28. It also fills-in boxes 1, 2 (where applicable), 3, 4 (where applicable), 5 (where applicable) and 6 on counterfoil No.1 (page 4). Then the office of exit removes voucher No. 2 (page 4) and returns the TIR Carnet to the holder. Following this, the office of destination should proceed with the discharge of the TIR operation (please refer to the example of best practice in Chapter 5.3 of the TIR Handbook).

(e) Several transit countries

In the case of several transit countries, each Customs office of exit or entry (en route) acts according to the procedures from, respectively, paras. (b) and (c) above. For each transit country, an additional pair of pages (voucher No. 1/counterfoil No. 1 and voucher No. 2/counterfoil No. 2) is used.

(f) Several Customs offices of departure

In the case of several Customs offices of departure, the procedure contained in para. (a) above should be adjusted as follows. Only the last Customs office of departure fills-in boxes 16 and 17 on all remaining pages of the TIR Carnet, while the preceding Customs office(s) of departure complete(s) these boxes only on the respective pair of vouchers No.1/No.2. Except for the first Customs office of departure, any subsequent office of departure first acts as a Customs office of exit (en route) in line with para. (b) and only then as Customs office of departure as such, in line with para (a) above. For each additional office of departure, an extra pair of pages (voucher No. 1/counterfoil No. 1 and voucher No. 2/counterfoil No. 2) is required.

(g) Several Customs offices of destination

In the case of several Customs offices of destination, only the last Customs office of destination follows the procedure from para. (d) above. Any preceding office of destination first acts as Customs office of destination, according to the procedure from para. (d), and only then as Customs office of entry (en route) in line with para. (b) above. The unloaded goods and removed Customs seals should be struck through on the remaining vouchers in the TIR Carnet, and the new Customs seals affixed should be inserted. For each additional office of destination, an extra pair of pages (voucher No. 1/counterfoil No. 1 and voucher No. 2/counterfoil No. 2) is required.

C. Unused vouchers of the TIR Carnet

16. If, following the end of the TIR transport at the (last) Customs office of destination, some unused vouchers remain in the TIR Carnet, the Customs authorities should visibly invalidate them (cross out, punch, etc.), with a view to avoiding their possible use for fraudulent purposes.

IV. USE OF THE TIR CARNET IN NON-STANDARD SITUATIONS

A. Incidents or accidents, certified report

17. In the event of Customs seals being broken or goods being destroyed or damaged by accident en route, the carrier shall immediately contact the Customs authorities, if there are any near at hand, or, if not, any other competent authorities of the country he is in. The authorities concerned shall draw up with the minimum delay the certified report (last page of the TIR Carnet). If authorities other than Customs have drawn up the certified report, on the first occasion the holder must inform Customs about the incident or accident, as only Customs can decide whether the road vehicle is suitable for further transport under Customs seal and affix such seals for the remainder of the journey. In addition, only Customs can ensure the proper control over the transported goods.

18. In the event of an accident necessitating transfer of the load to another vehicle or another container, this transfer may be carried out only in the presence of one of the authorities mentioned in para. 17 above. The said authority shall draw up the certified report. Unless the TIR Carnet carries the words « Heavy or bulky goods », the vehicle or container substituted must be one approved for the transport of goods under Customs seals. Furthermore, it shall be sealed and details of the seals affixed shall be indicated in the certified report. However, if no approved vehicle or container is available, the goods may be transferred to an unapproved vehicle or container, provided it affords adequate safeguards. In the latter event, the Customs authorities of succeeding countries shall judge whether they, too, can allow the transport under cover of the TIR Carnet to continue in that vehicle or container.

19. In the event of imminent danger necessitating immediate unloading of the whole or of part of the load, the carrier may take action on his own initiative, without requesting or waiting for action by the authorities mentioned in rule 17 above. It shall then be for him to furnish proof that he was compelled to take such action in the interests of the vehicle or container or of the load and, as soon as he has taken such preventive measures as the emergency may require, he shall notify one of the authorities mentioned in rule 17 above in order that the facts may be verified, the load checked, the vehicle or container sealed and the certified report drawn up.

20. The certified report shall remain attached to the TIR Carnet. If necessary, the Customs offices of succeeding countries can make copies of the certified report for their own files.

21. In addition to the model form inserted in the TIR Carnet itself, associations are recommended to furnish carriers with a supply of certified report forms in the language or languages of the countries of transit.

22. The filling-in of the certified report of the TIR Carnet is shown in table 2.

Table 2

Box number and description	Data/information to be indicated
1. Customs office(s) of departure	Name and, if appropriate, location of the Customs office(s) of departure, as appear in box 2 of vouchers No.1 and No.2
2. TIR Carnet No.	TIR Carnet reference number
3. Name of the international organization	Name and/or logo of the international organization
4. Registration No(s). of road vehicle(s), identification No(s). of container(s)	Registration No(s). of road vehicle(s). Where applicable, identification No(s). of container(s)
5. Holder of the carnet (identification number, name, address and country)	Identification (ID) number, name, address and country of the TIR Carnet holder. For details, please refer to box 3 of page 1 of the cover
6. The Customs seal(s) is/are intact not intact	Condition of the Customs seals. An "X" should be entered in the appropriate box: in the left box, if the seals are intact; in the right box, if the seals are not intact
7. The load compartment(s) or container(s) is/are intact not intact	Condition of the load compartment (s) or container(s). An "X" should be entered in the appropriate box: in the left box if the load compartment (container) is intact; in the right box if the load compartment (container) is not intact
8. Remarks	Observations/findings, if any

Box number and description	Data/information to be indicated
9. No goods appeared to be missing The goods indicated in items 10 to 13 are missing (M) or have been destroyed (D) as indicated in column 12	The box must be completed by entering an "X" in the left box, if no goods are missing, or in the right box, if goods are missing. In the latter case, boxes 10 to 13 must also be completed showing which goods are missing or destroyed
10. (a) Load compartment(s) or container(s) (b) Marks and Nos. of packages or articles	a) Identification number(s) of the load compartment(s) or container(s) (where applicable) b) Identification marks or numbers of packages or articles
11. Number and type of packages or articles; description of goods	Particulars as appear in box 10 of vouchers No.1 and No.2
12. M or D	M – missing, D - destroyed
13. Remarks (give particulars of quantities missing or destroyed)	Remarks, particulars of quantities missing or destroyed
14. Date, place and circumstances of the accident	Date(in accordance with the format dd/mm/yyyy), place and description of the circumstances of the accident
15. Measures taken to enable the TIR operation to continue affixing of new seals: number description transfer of load (see item 16 below) other	An "X" should be entered in the appropriate box, and where appropriate, other items should be completed
16. If the goods have been transferred: description of road vehicle(s)/container(s) substituted (a) vehicle Registration No., Approved (Yes, No) No. of certificate of approval, number and particulars of seals affixed (b) container Identification No.	a) Vehicle registration number. If the vehicle has been approved for TIR transport, an "X" should be entered in the left box, if not, an "X" should be entered in the right box. Where applicable, the number of the certificate of approval and the number and particulars of the seals affixed should be inserted. b) Identification number(s) of the container(s). If the container(s) has(have) been approved for TIR transport, an "X" should be entered in the left box, if not, an "X" should be entered in the right box. Where applicable, the number and particulars of the seals affixed should be inserted.

Box number and description	Data/information to be indicated
17. Authority which drew up this certified report Place/Date/Stamp/Signature	Name/title and particulars of the authority who has completed the certified report; place, date (in accordance with the format dd/mm/yyyy), stamp and signature
18. Endorsement of next Customs office reached by the TIR transport Signature	Date (in accordance with the format dd/mm/yyyy), stamp and signature of the next Customs office reached by the TIR transport

B. Seizure of the TIR Carnet

23. Exceptionally, the competent authorities may seize a TIR Carnet, for example, if it is invalid or for purposes of investigation. In such situations, the numbered corner (slip) on the back cover of the TIR Carnet, which is easily detachable, shall be returned to the holder. The slip shall be stamped and signed by the authority who has seized the TIR Carnet. In addition, particulars of the authority, place and date should be indicated. At the first opportunity, the TIR Carnet should be returned to the [national association of the country where it has been seized](#) ~~holder or any other person acting on his behalf, in line with a comment to Article 28.~~

C. Heavy or bulky goods

24. In the case of heavy or bulky goods, the cover and all vouchers of the TIR Carnet shall bear the endorsement "heavy or bulky goods" in bold letters in English or in French.

D. Consecutive use of two TIR Carnets

25. A transport operator may consecutively use two TIR Carnets for one transport operation in exceptional cases, for example, if the number of vouchers in one TIR Carnet is not sufficient to carry out a total transport or with a view to increasing the maximum allowed number of loading and unloading places. In these cases the first TIR Carnet may be terminated at a Customs office and a new Carnet may be accepted by the same office and used for the remainder of the journey. Thus, this Customs office becomes the office of destination for the first TIR Carnet and the office of departure for the second one. [Cross-references](#) [Proper inscriptions](#) shall be made in both TIR Carnets to reflect this fact. To fulfil the conditions laid down in Article 2 of the Convention, it is essential that both TIR Carnets are used across at least one border.

E. Simultaneous use of several TIR Carnets

26. In line with Article 17, paragraph 1 of the TIR Convention, a separate TIR Carnet may be issued for each road vehicle or container, even if they travel together as a combination of vehicles or as several containers loaded on to a single road vehicle. In such cases, the Customs office(s) of

departure should indicate all reference numbers of these TIR Carnets in box "For official use" on all vouchers of each TIR Carnet accepted. For the transport of a mixed cargo consisting of both normal goods and heavy or bulky goods, a separate TIR Carnet is required to cover the transport of normal goods (see also para. 24 above). The same rule should apply if a road vehicle, which is exported and therefore itself considered as goods, travels on its own wheels and also carry other normal goods.

FE. ***Suspension of a TIR transport***

27. If a TIR transport is suspended in line with the provisions of Article 26 of the TIR Convention, the last Customs office before the suspension should make a proper inscription about it in box 5 on the respective counterfoil No. 2 of the TIR Carnet.

G. ***Simultaneous use of a pair of vouchers No.1 and No.2 by one Customs office***

28. In exceptional circumstances, the holder of a TIR Carnet may not be in a position to continue a TIR transport, for example, if he enters a country of destination where he has been previously excluded according to Article 38. Despite the fact that a TIR operation cannot be started in the country of destination, in such a situation the office of entry should act as the last office of destination and should ensure the proper end of the whole TIR transport. To do so, the Customs office of entry should start and immediately terminate a TIR operation by simultaneous treatment of vouchers No. 1 and No. 2, in line with sections III B. (a) and (d) above. Also the required termination data should be reported to the international control system, as foreseen by Annex 10 to the Convention.

HF. ***Physical examination en route***

29. If, in line with Article 24, the Customs authorities conduct an examination of the load of a road vehicle, combination of vehicles or the container in the course of the journey or at a Customs office en route, they shall record on the vouchers and the corresponding counterfoils used in their country, and on the vouchers remaining in the TIR Carnet, particulars of the new seals affixed and of the controls carried out.

IG. ***Escorts***

30. If road vehicles are escorted at the carrier's expense in line with Article 23, Customs authorities are recommended to insert into counterfoil No. 1 of the TIR Carnet under item 5 "Miscellaneous" the word "Escort", followed by a short indication of the reasons which led to the requirement for such escort.