



---

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

**TIR Executive Board (TIRExB)**

(Thirty-fourth session, 12 and 13 November 2007,  
agenda item 7)

**APPLICABILITY OF THE TIR PROCEDURE TO POSTAL ITEMS**

**Note by the secretariat**

**A. BACKGROUND**

1. At its thirty-third session, the TIRExB was informed of rare occasions when TIR Carnets had been used to cover postal items transported by road in the framework of the Universal Postal Convention (1994). Some Board members were of the view that the application of the TIR procedure to such deliveries was unnecessary, as the Universal Postal Convention contains specific provisions with regard to Customs clearance, including standard Customs documents. The TIRExB invited its Chairperson, in cooperation with the secretariat, to further study this issue and to prepare a document for consideration at the present session (TIRExB/REP/2007/33draft, para. 14).

**B. LEGAL BASIS**

**Universal Postal Convention**

2. The following three acts of the Universal Postal Union constitute the legal basis for the postal services: the Universal Postal Convention, the Letter Post Regulations and the Parcel Post Regulations. These acts also address Customs clearance of postal items. The relevant excerpts are reproduced in Annex 1. They mainly deal with Customs controls for exportation and importation and do not touch upon the issue of Customs transit. At the same time, the Universal Postal Convention stipulates general principles of freedom of transit.

### **Revised Kyoto Convention**

3. The revised Kyoto Convention contains Specific Annex J, Chapter 2 “Postal traffic” (Annex 2). According to Standard 10 “Postal items in transit”, postal items shall not be subject to Customs formalities whilst they are being conveyed in transit. A similar provision was contained in the original Kyoto Convention.

#### **C. PROPOSAL BY THE SECRETARIAT**

4. The above mentioned Conventions stipulate that Customs clearance of postal items should benefit from maximum simplification. In particular, Customs formalities for transit should be waived, including the application of the TIR procedure. However, because not all Contracting Parties to the TIR Convention have yet acceded to the revised Kyoto Convention, the secretariat proposes to add a new comment to Article 3 and, possibly, Article 47 of the TIR Convention to read as follows:

*“TIR procedure and postal items*

*According to the specific Annex J to the revised Kyoto Convention, postal items are not subject to Customs formalities whilst they are being conveyed in transit. Therefore, the TIR procedure should not apply to postal items which are defined as letter-post and parcels, as described in the Acts of the Universal Postal Union currently in force, when carried by or for postal services.”*

5. The TIRExB may wish to consider and possibly endorse the proposed draft comment.

## UNIVERSAL POSTAL CONVENTION, LETTER POST REGULATIONS AND PARCEL POST REGULATIONS – FORMS CN 22, CN 23 AND CP 72

### A. Letter Post

#### Section E

#### Special provisions and Customs matters

##### *Article 31*

##### *Customs control*

1 The postal administrations of the countries of origin and destination shall be authorized to submit items to customs control, according to the legislation of those countries.

2 Items submitted to customs control may be subjected to a presentation-to-Customs charge, the maximum amount of which is set in the Regulations. This charge shall only be collected for the submission to Customs and customs clearance of items which have attracted customs charges or any other similar charge.

##### ■ **Commentary**

31.1 Congress adopted formal opinion C 40/Hamburg 1984 to encourage adms to approach the authorities in charge of customs questions in their countries to have their governments ratify Annex F.4 to the Kyoto Customs Convention.

In resolution C 11/Washington 1989, Congress urged member countries to do everything possible to establish national postal-customs contact comms the better to solve any local problems.

The conditions of submission of items to the Customs depend on any national law which the Customs is required to apply.

Each country has the right to submit for customs inspection letters which appear to contain dutiable articles and have not been declared as such.

31.2 Adms may collect the customs clearance charge on items submitted to customs control only if they have attracted customs charges.

##### *Article RE 601*

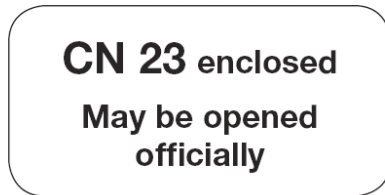
##### *Items subject to customs control*

1 Items to be submitted to customs control shall bear on the front a CN 22 customs declaration, or be provided with a tie-on label in the same form. The CN 22 customs declaration shall be affixed on the address side, in so far as possible in the top left-hand corner, beneath the sender's name and address, which must appear on the item.

1bis With the authorization of the administration of origin, users may use envelopes or wrapping bearing, in the place provided for affixing the CN 22 customs declaration, a pre-printed facsimile of that declaration. The dimensions must be the same as those of the CN 22 customs declaration.

1ter If the value of the contents declared by the sender exceeds 300 SDR, or if the sender prefers, the items shall also be accompanied by the prescribed number of separate CN 23 customs declarations. One of these declarations must be affixed to the item. If the declaration is not directly visible on the front of the item, the detachable part of the CN 22 customs declaration shall be affixed to the front of the item. It shall also be possible to replace the detachable part of the CN 22 customs declaration with a gummed or self-adhesive white or green label inscribed as follows:

Inscription in black



Maximum size 50 x 25 mm, colour white or green

2 CN 23 customs declarations shall be securely attached to the outside of the item, preferably in a transparent adhesive envelope. Exceptionally, if the sender prefers, these declarations may be inserted in a closed envelope inside registered items, if they contain the valuable articles mentioned in article 25.5.1 of the Convention, or inside insured items.

3 For small packets, the formalities prescribed under 1 shall be compulsory in every case.

4 For M bags, the CN 22 customs declaration shall be stuck on the address label if the country of destination so requests. If the value of the contents declared by the sender exceeds 300 SDR, or if the sender prefers, the detachable part of the CN 22 customs declaration or the aforementioned gummed or self-adhesive label shall be affixed to the address label and the CN 23 customs declarations shall be affixed to that same label. If the administration of the country of destination so requests, they shall be attached to one of the items contained in the bag.

5 The absence of a CN 22 or CN 23 customs declaration shall not, in any circumstances, involve the return to the office of origin of consignments of printed papers, serums, vaccines, perishable biological substances, radioactive materials and urgently required medicines which are difficult to obtain.

6 The contents of the item shall be shown in detail on the CN 22 and CN 23 customs declarations. Descriptions of a general character shall not be admitted.

7 Administrations shall accept no liability for the customs declarations. Completion of customs declarations shall be the responsibility of the sender alone. However, administrations shall take all reasonable steps to inform their customers on how to comply with customs formalities, and specifically to ensure that CN 22 and CN 23 customs declarations are completed in full, in order to facilitate rapid clearance of items.

■ **Commentary**

**601.1** Congress urges adms to approach the customs authorities of their country to reduce to a strict min the number of customs declarations to be attached to letter-post items the value of which exceeds 300 SDR (formal opinion C 18/Brussels 1952). This information is published in the Letter Post Compendium.

Only items whose contents exceed 300 SDR in value have to be accompanied by a CN 23 customs declaration form. Items of lower value for submission to customs control bear the green CN 22 label. Adms of destination do not have the option of requiring CN 23 customs declarations to be attached to items of a value less than 300 SDR.

**601.2** Wherever possible, the CN 23 customs declaration must be attached to the outside of the item so that it is not essential to open it and insertion of the declaration in the item should be restricted to cases in which the adm of destination so requests.

**601.4** The information concerning the affixing of the customs declaration on the items is published in the Letter Post Compendium.

601.7 The difficulties experienced by customs officials because of inexact or inadequate customs declarations are largely due to the users' ignorance of customs prescriptions. It is recommended that the Post lend its assistance in order to improve this state of affairs. To facilitate cooperation between the Customs and the Post in the country of destination, it is essential that the sender should make out a customs declaration form in accordance with the provisions of the Acts and that his attention should be drawn to the necessity of strictly observing the instructions on the back of forms CN 22 and CN 23. For this purpose, postal adms are recommended:

- a to check that all letter-post items subject to customs duty and all postal parcels are accompanied by a customs declaration form CN 22 or CN 23 as the case may be, in the requisite number of copies;
- b to ensure that the customs declarations are fully completed in accordance with the instructions given on the back of these forms;
- c when a declaration is obviously incomplete, to draw the sender's attention to the customs regulations and to accept only items accompanied by complete declarations; and
- d to advise exporters of commercial items to provide in respect of the goods the country of origin and the 6-digit Harmonized Commodity Description and Coding System tariff number (developed by the World Customs Organization) and to attach a commercial invoice to the outside of each item;
- e to advise exporters of commercial items of the need, where appropriate, to attach a certificate of origin to each item.

CN 22 (Back)

<b>CUSTOMS DECLARATION</b>		May be opened officially		<b>CN 22</b>	
Postal administration			<b>Important!</b> See instructions on the back		
<input type="checkbox"/>	Gift	<input type="checkbox"/>	Commercial sample		
<input type="checkbox"/>	Documents	<input type="checkbox"/>	Other <i>Tick one or more boxes</i>		
Quantity and detailed description of contents (1)			Weight (in kg)	Value (3)	
<i>For commercial items only</i> If known, HS tariff number (4) and country of origin of goods (5)			Total weight (in kg)	Total value (7)	
I, the undersigned, whose name and address are given on the item, certify that the particulars given in this declaration are correct and that this item does not contain any dangerous article or articles prohibited by legislation or by postal or customs regulations					
Date and sender's signature (8)					

Approximate size 74 x 105 mm, white or green; the upper part may be detachable

**Instructions**

To accelerate customs clearance, fill in this form in English, French or in a language accepted by the destination country. If the value of the contents is over 300 SDR, you must use a CN 23 form. You **must** give the sender's full name and address on the front of the item.

(1) Give a detailed description, quantity and unit of measurement for each article, e.g. 2 men's cotton shirts, especially for articles subject to quarantine (plant, animal, food products, etc.).

(2), (3), (6) and (7) Give the weight and value of each article and the total weight and value of the item. Indicate the currency used, e.g. CHF for Swiss francs.

(4) and (5) The HS tariff number (6-digit) must be based on the Harmonized Commodity Description and Coding System developed by the World Customs Organization. Country of origin means the country where the goods originated, e.g. were produced, manufactured or assembled. It is recommended you supply this information and attach an invoice to the outside as this will assist Customs in processing the items.

(8) Your signature and the date confirm your liability for the item.

**Note.** – It is recommended that postal administrations indicate the equivalent of 300 SDR in their national currency

CUSTOMS DECLARATION		CN 23	
(Postal administration)		May be opened officially	
No. of item (barcode, if any)		Important!	
Sender's Customs reference (if any)		See instructions on the back	
<b>From</b>	Name	Business	Street
	Postcode	City	Country
<b>To</b>	Name	Business	Street
	Postcode	City	Country
	Importer's reference (if any) (tax code/VAT No./importer code) (optional)		
	Importer's telephone/fax/e-mail (if known)		
Detailed description of contents (1)	Quantity (2)	Net weight (in kg) (3)	Value (5)
	Total gross weight (4)	Total value (6)	Postal charges/Fees (9)
Category of item (10)	Explanation:		
	Commercial sample		
	Returned goods		
Documents	Other		
Comments (11): (e.g.: goods subject to quarantine, sanitary/phytosanitary inspection or other restrictions)			
Licence (12) No(s). of licence(s)	Certificate (13) No(s). of certificate(s)	Invoice (14) No. of invoice	Date and sender's signature (15)

**Instructions**

You should attach this Customs declaration and accompanying documents securely to the outside of the item, preferably in an adhesive transparent envelope. If the declaration is not clearly visible on the outside, or if you prefer to enclose it inside the item, you must fix a label to the outside indicating the presence of a customs declaration.

To accelerate customs clearance, complete this declaration in English, French or in a language accepted in the destination country.

To clear your item, the Customs in the country of destination need to know exactly what the contents are. You must therefore complete your declaration fully and legibly; otherwise, delay and inconvenience may result for the addressee. A false or misleading declaration may lead to a fine or to seizure of the item.

Your goods may be subject to restrictions. It is your responsibility to enquire into import and export regulations (prohibitions, restrictions such as quarantine, pharmaceutical restrictions, etc.) and to find out what documents, if any (commercial invoice, certificate of origin, health certificate, licence, authorization for goods subject to quarantine (plant, animal, food products, etc.) are required in the destination country.

Commercial item means any goods exported/imported in the course of a business transaction, whether or not they are sold for money or exchanged.

- (1) Give a detailed description of each article in the item, e.g. "men's cotton shirts". General descriptions, e.g. "spare parts", "samples" or "food products" are not permitted.
- (2) Give the quantity of each article and the unit of measurement used.
- (3) and (4) Give the net weight of each article (in kg). Give the total weight of the item (in kg), including packaging, which corresponds to the weight used to calculate the postage.
- (5) and (6) Give the value of each article and the total, indicating the currency used (e.g. CHF for Swiss francs).
- (7) and (8) The HS tariff number (6-digit) must be based on the Harmonized Commodity Description and Coding System developed by the World Customs Organization. "Country of origin" means the country where the goods originated, e.g. were produced/manufactured or assembled. Senders of commercial items are advised to supply this information as it will assist Customs in processing the items.
- (9) Give the amount of postage paid to the Post for the item. Specify separately any other charges, e.g. insurance.
- (10) Tick the box or boxes specifying the category of item.
- (11) Provide details if the contents are subject to quarantine (plant, animal, food products, etc.) or other restrictions.
- (12), (13) and (14) If your item is accompanied by a licence or a certificate, tick the appropriate box and state the number. You should attach an invoice for all commercial items.
- (15) Your signature and the date confirm your liability for the item.

*Article RE 602*

*Presentation-to-Customs charge*

1 The maximum amount of the special charge prescribed at article 31.2 of the Convention for items submitted to customs control in the country of origin or of destination shall be 2.61 SDR. For each M bag, the special charge may be up to 3.27 SDR at most.

*Article 32*

*Customs clearance fee*

1 Postal administrations which are authorized to clear items through the Customs on behalf of customers, may charge customers a customs clearance fee based on the actual costs.

*Article 33*

*Customs duty and other fees*

1 Postal administrations shall be authorized to collect from the senders or addressees of items, as the case may be, the customs duty and all other fees which may be due.

■ **Commentary**

33.1 The expression "customs duty" is to be interpreted in a wide sense so as to cover all import duties and charges that customs adms are responsible for collecting in application of the national legislations of each country. In all cases the internal legislation is applicable.

The adms undertake to use their good offices with the appropriate national authorities to ensure that books, catalogues, newspapers and periodicals shall not, in view of their cultural value, be subject to customs duty (recommendation C 4/Ottawa 1957).

*Article RE 603*

*Cancellation of customs duty and other fees*

1 Postal administrations shall undertake to seek from the appropriate services in their country cancellation of customs duty and other fees on items:

- 1.1 returned to origin;
- 1.2 destroyed because of total damage to the contents;
- 1.3 redirected to a third country.



## **B. Postal Parcels**

### **Section E**

#### **Special provisions and Customs matters**

##### *Article 31*

##### *Customs control*

1 The postal administrations of the countries of origin and destination shall be authorized to submit items to customs control, according to the legislation of those countries.

2 Items submitted to customs control may be subjected to a presentation-to-Customs charge, the maximum amount of which is set in the Regulations. This charge shall only be collected for the submission to Customs and customs clearance of items which have attracted customs charges or any other similar charge.

##### **■ Commentary**

31.1 Congress adopted formal opinion C 40/Hamburg 1984 urging adms to approach the authorities in charge of customs questions in their countries to have their governments ratify the above-mentioned Annex F.4 to the Kyoto Convention.

In resolution C 11/Washington 1989, Congress urged member countries to do everything possible to establish national postal-customs contact comms the better to solve any local problems.

Conditions of submission of items to Customs depend on any national law which Customs is required to apply.

31.2 The 1994 Seoul Congress decided that this charge would only be collected in respect of parcels which have already attracted customs charges or any other similar charges.

##### *Article RE 401*

##### *Customs declarations and customs clearance of parcels*

1 Administrations shall accept no liability for the customs declarations. Completion of customs declarations shall be the responsibility of the sender alone. However, administrations shall take all the necessary steps to inform their customers on how to comply with customs formalities, and specifically to ensure that CN 23 customs declarations are completed in full in order to facilitate rapid clearance of items.

2 Administrations shall take all steps to speed up customs clearance of air parcels as much as possible.

##### **■ Commentary**

401.1 The difficulties encountered by Customs as the result of inaccurate or inadequate declarations are largely the result of customers' ignorance of customs requirements. It is recommended that the Post try to improve this situation. To facilitate cooperation between the Customs and the Post in the country of destination, it is essential that the sender make out a customs declaration in accordance with the provisions of the Acts and that his attention be drawn to the necessity of strictly observing the instructions on the back of form CN 23. To this end, it is recommended that adms:

- a check that all letter-post items on which customs duty is payable and all postal parcels are accompanied by a customs declaration CN 23 form in the requisite number of copies;
- b ensure that the customs declarations are fully completed in accordance with the instructions given on the back of the forms;
- c when a declaration is obviously inadequate, draw the sender's attention to the customs regulations and accept only items accompanied by a complete declaration;
- d advise exporters of commercial items of the need, where appropriate, to attach a certificate of origin to each item.

*Article RE 402*

*Presentation-to-Customs charge*

- 1 The maximum amount of the presentation-to-Customs charge referred to in article 31.2 of the Convention, which may be levied on parcels submitted to customs control in the country of origin, may not exceed 0.65 SDR per parcel.
- 2 Parcels submitted to customs control in the country of destination may be subjected to a charge of 3.27 SDR at most per parcel in accordance with article 31.2 of the Convention.
- 3 In the absence of special agreement, the charge shall be collected at the time of delivery of the parcel to the addressee. However, in the case of parcels for delivery free of charges and fees, the presentation-to-Customs charge shall be collected by the administration of origin on behalf of the administration of destination.

*Article 32*

*Customs clearance fee*

- 1 Postal administrations which are authorized to clear items through the Customs on behalf of customers, may charge customers a customs clearance fee based on the actual costs.

*Article 33*

*Customs duty and other fees*

- 1 Postal administrations shall be authorized to collect from the senders or addressees of items, as the case may be, the customs duty and all other fees which may be due.

■ **Commentary**

33.1 The expression "customs duty" is to be interpreted in a wide sense so as to cover all import duties and charges that customs adms are responsible for collecting in application of the national legislations of each country. In all cases the internal legislation is applicable.

To ensure the most favourable customs clearance conditions for parcels containing gifts or souvenirs, adms are recommended to approach their national customs authority with a view to extending to such parcels the procedures applied to travellers' baggage, if they are more liberal than the existing procedures (recommendation C 11/Seoul 1994).

*Article RE 403*

*Cancellation of customs duty and other fees*

- 1 Administrations shall undertake to seek from the competent authorities in their countries cancellation of the fees (including customs duty) in the case of a parcel:
  - 1.1 returned to sender;
  - 1.2 redirected to a third country;
  - 1.3 abandoned by the sender;
  - 1.4 lost in their service or destroyed because of total damage of the contents;
  - 1.5 rifled or damaged in their service.
- 2 In cases of rifled or damaged parcels, cancellation of fees shall be requested only to the value of the missing contents or the depreciation suffered by the contents.

■ **Commentary**

403.1 Particulars on this subject are given in the Parcel Post Compendium.

(Postal administration)		Sender's Customs reference (if any)	
From	Name	Quantity (2)	Net weight (in kg) (3)
	Business		
	Street		
	Postcode		
	City		
	Country		
To	Name		
	Business		
	Street		
	Postcode		
	City		
	Country		
	Detailed description of contents (1)		
Please indicate service required (tick one box)			Total gross weight (4)
<input type="checkbox"/>	International Priority	<input type="checkbox"/> International Economy	
<input type="checkbox"/>	Category of item (10)	<input type="checkbox"/> Commercial sample	Explanation:
<input type="checkbox"/>	Gift	<input type="checkbox"/> Returned goods	
<input type="checkbox"/>	Documents	<input type="checkbox"/> Other	
Comments (11): (eg: goods subject to quarantine, sanitary/phytosanitary inspection or other restrictions)			
<input type="checkbox"/>	Licence (12)	<input type="checkbox"/> Certificate (13)	Date and sender's signature (15)
	Licence number(s)	Certificate number(s)	
I certify that the particulars given in this customs declaration are correct and that this item does not contain any dangerous article prohibited by legislation or by postal or customs regulations			

(Postal administration)		No(s) of parcel(s) (barcode, if any)	
CP 00 707 599 2 NO			

<b>CN 23 CUSTOMS DECLARATION</b>	
Importer's reference (if any) (tax code/VAT No./importer code) (optional)  Importer's telephone/fax/e-mail (if known)	For commercial senders only HS tariff number (7)      Country of origin of goods (8)
Value (5)	Postal charges/Fees (9)
Total value (6)	Office of origin/Date of posting
	Number of parcels      certificates and invoices
	Insured value SDR
	Total gross weight of the parcel(s)      Charges

**Specific Annex J**  
**Chapter 2**  
**Postal traffic**

**Definitions**

For the purposes of this Chapter:

E1./ F1.

“ **CN22/23**” means the special declaration forms for postal items as described in the Acts of the Universal Postal Union currently in force;

E2./ F3.

“ **Customs formalities in respect of postal items**” means all the operations to be carried out by the interested party and the Customs in respect of postal traffic;

E3./ F2.

“ **postal items**” means letter-post and parcels, as described in the Acts of the Universal Postal Union currently in force, when carried by or for postal services;

E4./ F5.

“ **postal service**” means a public or private body authorized by the government to provide the international services governed by the Acts of the Universal Postal Union currently in force;

E5./ F4.

“ **the Universal Postal Union**” means the inter-governmental organization founded in 1874 by the Treaty of Bern as the “General Postal Union” which, in 1878, was renamed the “Universal Postal Union (UPU)” and which since 1948 has been a specialized agency of the United Nations.

**Principles**

**1. Standard**

The Customs formalities in respect of postal items shall be governed by the provisions of this Chapter and, insofar as applicable, by the provisions of the General Annex.

## **2. Standard**

National legislation shall specify the respective responsibilities and obligations of the Customs and of the postal service in connection with the Customs treatment of postal items.

### **Clearance of postal items**

## **3. Standard**

The clearance of postal items shall be carried out as rapidly as possible.

*(a) Customs status of goods*

## **4. Standard**

The exportation of goods in postal items shall be allowed regardless of whether they are in free circulation or are under a Customs procedure.

## **5. Standard**

The importation of goods in postal items shall be allowed irrespective of whether they are intended to be cleared for home use or for another Customs procedure.

*(b) Production to the Customs*

## **6. Standard**

The Customs shall designate to the postal service the postal items which shall be produced to them for the purposes of Customs control and the methods of production of these items.

## **7. Standard**

The Customs shall not require postal items to be produced to them at exportation for the purposes of Customs control, unless they contain:

- goods the exportation of which must be certified;
- goods which are subject to export prohibitions or restrictions or to export duties and taxes;
- goods having a value exceeding an amount specified in national legislation; or
- goods which are selected for Customs control on a selective or random basis.

## **8. Recommended Practice**

The Customs should not, as a general rule, require the following categories of imported postal items to be produced to them:

- a. postcards and letters containing personal messages only;
- b. literature for the blind;
- c. printed papers not subject to import duties and taxes.

*(c) Clearance against forms CN22 or CN23 or against a Goods declaration*

### **9. Standard**

When all the information required by the Customs is available from the CN22 or CN23 and supporting documents, the form CN22 or CN23 shall be the Goods declaration, except in the case of:

- goods having a value exceeding an amount specified in national legislation;
- goods which are subject to prohibitions or restrictions or to export duties and taxes;
- goods the exportation of which must be certified;
- imported goods intended to be placed under a Customs procedure other than clearance for home use.

In these cases, a separate Goods declaration shall be required.

### **Postal items in transit**

#### **10. Standard**

Postal items shall not be subject to Customs formalities whilst they are being conveyed in transit.

### **Collection of duties and taxes**

#### **11. Standard**

The Customs shall make the simplest possible arrangements for the collection of duties and taxes on the goods contained in postal items.