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Revision of the Convention:

Amendment proposals to the Convention prepared by the TIR Executive Board

Examples of the implementation of the concept of Authorised Consignor/Consignee in various countries

Submitted by the International Road Transport Union

I. Background and mandate

1. Further to a request from the Delegation of the EU (ECE/TRANS/WP.30/AC.2/127), the IRU would like to share below available detailed information of the national practices concerning the implementation of the concept of TIR Authorised Consignor/Consignee in various countries. This information has been collected during various field visits and thanks to the assistance of the IRU National Member Associations and Customs Authorities from respective countries. The IRU remains ready to work together with all TIR stakeholders in order to introduce additional facilitation to the TIR System in the form of TIR Authorised Consignor and Consignee concepts while meeting interests of both road transport industry and customs authorities.

2. This document contains a description of how TIR Authorised Consignor and Consignee (TIR ACC) concepts are applied in following countries: Belarus, France, Latvia, Moldova, Poland and Turkey and covers following aspects related to the use of TIR ACC concepts:

- (1) Legal basis
- (2) Authorisation criteria
- (3) Authorisation process
- (4) Practical procedures and TIR Carnet handling

II. Examples of national practices

A. Poland

3. TIR ACC concepts were introduced in Poland gradually – the TIR Authorised Consignee in 2005 as a simplification under the EU Customs Code, and TIR Authorised Consignor in September 2013 as a national simplification. As of July 2015, there were 298 TIR Authorised Consignors and 285 TIR Authorised Consignees registered in the country.

1. Legal basis

4. The TIR Authorised Consignee concept is applied in Poland, as well in the European Union, on the basis of the TIR Convention and **existing EU legislation**: Implementing Provisions to the Community Customs Code - Commission Regulation No. 2454/93 of 2 July 1993, complemented by Transit Manual - (TAXUD/A2/005/2015).¹

5. The TIR Authorised Consignor concept is applied in Poland on the basis of national legislation, aligned with the TIR Convention and EU rules.

6. National regulations dealing with the use of the TIR ACC concepts are listed below²:

- *National Instructions on TIR procedure* include the description of the process on how TIR operations can be started by a TIR Authorised Consignor as well as ended by a TIR Authorised Consignee;
- *National instructions on NCTS* include a specific chapter related to the exchange of electronic information for simplified procedures. The chapter defines which additional electronic messages need to be exchanged, as well as which additional elements need to be included in the IT system messages;
- *Decree of the Minister of Finance on the specimen for authorisations* defines the requirements of the application to receive the authorisation to become a TIR Authorised Consignor/Consignee, what kind of information should be provided by the applicant and what information should be included in the authorisation;
- *Ordinance of the Minister of Finance on specimen of seals and stamps used for control purposes* defines the model and specification of seals and stamps that can be used by TIR Authorised Consignors (containing a special code and an abbreviation noting that the TIR operation was started by a TIR Authorised Consignor);
- *Decree of the Minister of Finance on requirements for the premises/places authorised for dispatching and receiving goods under the simplified procedure* defines requirements regarding security, such as the fencing of territory and the installation of cameras, etc.

2. Authorisation criteria

7. The main **authorisation criteria** to be met by the TIR ACC candidates are based on existing EU rules and are as follows:

- Established in the territory of the European Union;

¹ New version of the Union Customs Code and its Delegated and Implemented Acts is entering into force on 1 May 2016 and might impact existing legislation.

² National legislation currently in place can be subject to adjustments following the release of the new version of the EU Customs Code.

- Regularly performs trade activities related to TIR transport;
- Solid financial standing and absence of repeated violations of Customs legislation;
- Possibility for Customs authorities to supervise the procedure and carry out controls without disproportionate administrative effort (availability of adequate electronic data processing systems to communicate with relevant Customs offices);
- Record-keeping enabling Customs to carry out effective controls; and
- Have all the necessary support to electronically exchange information with Customs.

3. Authorisation process

8. The **authorisation process** for TIR Authorised Consignors/Consignees in Poland includes the following elements:

- The application is made in writing using a specific form document, submitted to the competent Customs authorities responsible for simplified procedures;
- The screening process may take approximately 5-15 working days (depending, inter alia, on whether the company has AEO status or not);
- The granted authorisation does not have a date of validity; and
- The authorisation specifies:
 - The Customs office responsible for supervising the procedure
 - The address of the authorised premises where the procedure may take place
 - The manner and the time frame in which the data, the information and the documents concerning the transit operations are transmitted to the Customs authorities (EU computerised NCTS system and fallback procedure)

4. Practical procedure and TIR handling

TIR Authorised Consignor procedure in Poland:

9. The TIR Authorised Consignor concept is so far only used for TIR operations commencing in Poland at the inland Customs offices. No partial loading is allowed.

(a) The truck arrives at the Authorised Consignor's premises with the goods already loaded.

(b) The Authorised Consignor verifies that the vehicle conditions conform to the requirements of the TIR Convention, the validity of the certificate of approval and affixes an approved Customs seal on the truck.

(c) The Authorised Consignor submits transit data electronically to the Customs authorities using a dedicated IT application (possibly via the TIR-EPD application).

(d) Having received the transit data, Customs authorities, with the use of the system, carry out validation and a risk assessment for possible control (at the authorised consignor's premises) and a decision is made as to whether a Customs control is necessary. In the case that no decision on Customs control is taken and the consignment can be released to transit procedure, an electronic message with permission to start the TIR operation is sent to the TIR Authorised Consignor.

(e) The Authorised Consignor receives the electronic permission to start the TIR operation, completes all the boxes of the TIR Carnet designated for the Customs office of departure, detaches Voucher 1 from the TIR Carnet and archives Voucher 1 in his own archive.

(f) Once all relevant formalities are fulfilled (also connected to other procedures, for instance, export), the TIR operation can be considered open and the vehicle can then depart from the Authorised Consignor's premises.

TIR Authorised Consignee's procedure in Poland:

(a) The truck with the TIR Carnet and accompanying documents arrives at the Authorised Consignee's premises with the goods loaded and loading compartment sealed.

(b) The Authorised Consignee verifies the TIR Carnet and the condition of the seals and electronically sends the Customs authorities a message in NCTS "Arrival Notification", including the observations.

(c) Customs authorities perform an electronic risk assessment analysis of the information received in the "Arrival Notification" message. Based on the outcome of this risk assessment, Customs decide whether a physical check of the goods is necessary (this is carried out at the authorised consignee's premises). In the case no decision on Customs controls is taken, the TIR Authorised Consignee automatically receives permission in the NCTS system to unload the goods.

(d) Following unloading of the goods, the TIR Carnet, together with the Transit Accompanying Document, is presented without delay to the Customs authorities.

(e) Customs authorities complete counterfoil No. 2 of the TIR Carnet and ensure that the TIR Carnet is returned to the TIR Carnet holder or to the person acting on his behalf. Furthermore, Customs authorities send the data foreseen in Annex 10 of the TIR Convention (SAFE TIR information).

B. Latvia

10. The concept of TIR Authorised Consignee was implemented in Latvia in 2014, while the concept of TIR Authorised Consignor in the end of 2014.

1. Legal basis

11. The TIR Authorised Consignee's concept is applied in the country on the basis of the respective EU legislation.

12. While the concept of TIR Authorised Consignor was introduced in Latvia based on national legislation, developed on the basis of Articles 10 and 49 of the TIR Convention. *The Ordinance of the Cabinet of Ministers No. 603 "Procedures for Application of the Customs Transit Procedure" dated 30 September 2014*³ is the main national regulating document, which includes the following:

- Sets the rules of use of simplifications and situations in which a simplified TIR procedure can be used as well as defines which goods cannot be transported under simplified procedure;
- Sets the authorisation process and requirements to be met by the candidate to obtain an authorisation to act as Authorised Consignor or Consignee;
- Sets the main provisions that are included in the authorisation;
- Sets the requirement for the specimen of stamps and seals used by the TIR Authorised Consignor and provides a sample specimen; and

³ National legislation currently in place can be subject to adjustments following the release of the new version of the EU Customs Code.

- Defines the role of the TIR national guaranteeing association in the authorisation process.

2. Authorisation criteria

13. In Latvia, both Customs authorities and the National Guaranteeing Association participate in the authorisation process.

14. Customs authorities verify compliance of the candidates with the following criteria:

- Established in the territory of Latvia;
- Solid financial standing needs to be proved by providing evidence of financial solvency and liquidity coefficients (special methodology developed);
- Absence of repeated and severe violations of Customs and fiscal legislation;
- Absence of Customs and fiscal debts;
- Board members not involved in crime or bribery;
- Record-keeping in place enabling Customs to carry out effective controls; and
- Have all the necessary support to electronically exchange information with Customs.

15. The National Guaranteeing Association verifies compliance of the candidates and confirms the following criteria:

- Candidate must be a TIR Carnet holder and have no unsettled TIR claims; or
- If a candidate is not a TIR Carnet holder, s/he must become an associate member of the Association, sign a declaration of commitment in accordance with Annex 9, Part II of the TIR Convention, prove knowledge in the application of the TIR Convention and obtain the respective certificate issued by the TIR national Association as a result of the training and admission process.

3. Authorisation process

- The application is made in writing using a specific form document, which is submitted to the competent Customs authorities responsible for simplified procedures;
- The Customs authorities verify the compliance of the candidates with all the general criteria described above, and request the National Guaranteeing Association perform all the TIR-related criteria (as described above);
- The National Guaranteeing Association performs all the TIR-related criteria within 14 days after the request is received from Customs and informs Customs of the outcome of verification;
- In the case of a positive outcome of verification performed by competent authorities and the National Guaranteeing Association, the authorisation certificate is issued specifying the following:
 - The Customs office responsible for supervising the procedure;
 - Information of the authorised premises where the procedure may take place;
 - The manner and the time frame in which the data, the information and the documents concerning the transit operations are transmitted to the Customs authorities;
 - Information on the stamp (indicating special identification number) issued to a TIR Authorised Consignor;

- Information on the procedure that needs to be followed by the TIR Authorised Consignor in the handling of TIR operation and respective electronic exchange of information between the Customs of departure and the TIR Authorised Consignor. (A special methodology document on TIR operation handling, which is for use by authorised consignors, is attached.)

4. **Practical procedures and TIR Carnet handling** in the framework TIR ACC concepts in Latvia are identical to the ones described in the section above concerning Poland.

5. **Additional note**

16. Discussion on the introduction of national legislation related to the use of TIR Authorised Consignors concept started in the middle of 2013 upon an initiative of the business community and the National Guaranteeing Association. Within the framework of the discussion, the experience of Poland in the implementation and use of the concept as well as its application model were studied in detail.

17. When the legal framework related to the concept of TIR Authorised Consignor entered into force, in view of the existing restriction related to the use of TIR procedure on major destinations for Latvian hauliers and, consequently, in view of the overall decline in the use of TIR procedure in Latvia, only one authorisation has been issued so far. There are 60 TIR Authorised Consignees registered in Latvia.

18. Taking into consideration the forthcoming new Customs legislation of the EU, further assessment of the existing national framework and its compliance with the new version of the EU Customs Code will be performed (including that matter of further use of TIR Authorised Consignors facility).

C. **France**

19. In France only the concept of TIR Authorised Consignee, enabling the termination of TIR operation without presenting the goods to the Customs of destination is in use.

1. **Legal basis**

20. The use of the concept in the country, as well as in all the EU countries, is based on the EU legislation and **national rules** that define how the EU legislation should be practically used at a national level, taking into account the features of national transit procedure. National rules include the following:

- *Official Customs Bulletin dedicated to TIR Issue DA n°06-014 (BOD n°6666)* describes the authorisation process for the interested parties
- *Official Customs Bulletin dedicated to TIR DA n° 06-041 (BOD n°6686)* explains the respective electronic message exchange flow related to termination of TIR operation with participation of TIR Authorised Consignee⁴

2. **Authorisation criteria**

- Established in the territory of France;
- Possess premises at which territory TIR operation can be terminated in a secure manner;

⁴ National provisions currently in place can be subject to adjustments following the release of the new version of the Union Customs Code.

- Solid financial standing and absence of repeated violations of Customs legislation;
- Regularly performs trade activities related to TIR transport;
- Record-keeping enabling Customs to carry out effective controls; and
- Have all the necessary support to electronically exchange information with Customs.

3. Authorisation process

21. The outlined authorisation process applied in France is described below:

- A standard written application is submitted to the competent regional Customs authorities for screening;
- The standard screening process can take from several weeks up to 3 months;
- Authorisation can be withdrawn in cases where the candidate no longer corresponds to the authorisation criteria;
- Authorisation is similar to other EU countries, indicating:
 - The Customs office responsible for supervising the procedure;
 - The manner and the time frame in which the data, the information and the documents concerning the transit operations are transmitted to the Customs authorities (EU computerised NCTS system and fallback procedure); and
 - Categories of goods (if any) excluded from the authorisation to be directly delivered to the authorised premises.

22. Apart from the formal regulation in practice, the premises of the TIR Authorised Consignees in France are usually located in proximity to the Customs offices of destination to enable easy communication between Customs and Authorised Consignee and facilitate cooperation if necessary.

4. Practical procedure and TIR handling

TIR Authorised Consignee procedure in France:

(a) The truck arrives at the Authorised Consignee's premises with the goods loaded and the loading compartment is sealed. TIR Carnet is presented to the TIR Authorised Consignee.

(b) The Authorised Consignee verifies the TIR Carnet and the condition of the seals and electronically sends a standard message "Arrival Notification" in NCTS with its observations to the Customs authorities.

(c) Customs authorities perform electronic risk assessment analysis of the information received in the "Arrival Notification" message. Based on the outcome of this risk assessment, a decision is taken whether a physical check of the goods at the authorised consignee's premises is necessary.

(d) If no physical check is required, TIR Authorised Consignee is authorised to unload the goods and should inform the Customs office of destination as soon as possible of any difference they might have found during the unloading of the goods.

(e) The TIR Carnet is placed in the archive of the TIR Authorised Consignee together with the Transit Accompanying Document and are presented without delay to the Customs authorities of destination.

(f) Customs authorities complete counterfoil No. 2 of the TIR Carnet and ensure that the TIR Carnet is returned to the TIR Carnet holder or to the person acting on their behalf.

(g) Furthermore, Customs authorities send the data foreseen in Annex 10 of the TIR Convention using the RTS-SafeTIR Module and the message “Results Controls” in NCTS to the Customs office of departure (office of entry in the EU) so that the movement can be discharged.

D. Turkey

23. TIR Authorised Consignor’s concept was introduced in Turkey in May 2014 and TIR Authorised Consignee in January 2015. As of January 2016, there were 4 TIR Authorised Consignors registered in the country, the facility of TIR Authorised Consignee is of limited use. Only TIR Carnet holders are eligible for the status of TIR Authorised Consignor and Consignee in Turkey.

1. Legal basis

24. The TIR Authorised Consignee and Consignor concept is applied in Turkey on the basis of national legislation, aligned with the TIR Convention.

25. National regulations dealing with the use of the TIR Authorised consignor are listed below:

- *Regulation on the Facilitation of Customs Procedures* introduces the possibility to apply simplified procedure at the start of TIR operation
- *Customs Regulation on the Facilitated Customs Procedures* sets the framework of different simplifications available in Customs procedures, including simplifications in TIR procedure
- *Customs General Notification on the TIR Procedure National Instructions on TIR procedure* includes the description of the process on how TIR operations can be started by a TIR Authorised Consignor and termination of TIR operation by a TIR Authorised Consignee.

2. Authorisation criteria

26. The main **authorisation criteria** to be met by the TIR Authorised Consignor and Consignee are as follows:

- Candidate must be a TIR Carnet holder;
- Perform at least 500 transit operations per year;
- Hold the status of Authorised Economic Operator and comply with the AEO candidates criteria:
 - Establishment in Turkey;
 - Involved in international transport operations for at least three years;
 - Have solid financial standing;
 - Have a record-keeping enabling Customs to carry out effective controls; and
 - Apply necessary safety and security measures.

3. Authorisation process

27. **The authorisation process** to obtain AEO certification required to become TIR Authorised Consignor and Consignee is described below:

- The application is done in writing using a self-assessment form and a specific form, which are submitted to the Regional Customs and Trade Directorates responsible for the procedure along with all the necessary documentation. If the results of the screening of the Regional Customs and Trade Directorate are positive, the Ministry of Customs and Trade further reviews the self-assessment form and makes the decision on authorisation.
- The designated auditors visit the premises of the company and perform due diligence to see if the company meets the necessary standards as well as necessary safety and security criteria. The auditors prepare a report about their findings and send it to the Ministry of Customs and Trade for their final decision.
- After the positive outcome of the screening procedure, a certificate is issued to the successful candidate.
- The granted authorisation certificate does not have a date of validity as long as criteria are met, which is regularly verified by audits.
- The Ministry of Customs and Trade is entitled to perform checks and audits and in case of non-compliance, revoke the authorisation.

4. Practical procedure and TIR handling

TIR Authorised Consignor procedure in Turkey:

28. The TIR Authorised Consignor concept is so far used only for TIR operations starting in Turkey at the inland Customs offices.

(a) The truck arrives at the Authorised Consignor's premises with the goods already loaded.

(b) The Authorised Consignor verifies that the vehicle conditions conform to the requirements of the TIR Convention, checks the respective documentation, and affixes an approved Customs seal on the truck.

(c) The Authorised Consignor submits transit data electronically to the Customs authorities using a dedicated IT application.

(d) Having received the transit data, Customs authorities, with the use of the system, carry out validation and a risk assessment for possible control. In the case that no decision on Customs control is taken and the consignment can be released to transit procedure, an electronic message with permission to start the TIR operation is sent to the TIR Authorised Consignor.

(e) The Authorised Consignor receives the electronic permission to start the TIR operation; the truck can leave the premises of TIR Authorised Consignor.

(f) The truck arrives to the premises of a specially designated Customs office where the TIR Authorised Consignor is registered and presents a TIR Carnet. A dedicated Customs officer completes all the boxes of the TIR Carnet designated for the Customs office of departure, detaches Voucher 1 from the TIR Carnet and archives Voucher 1.

(g) Once all relevant formalities are fulfilled (also connected to other procedures, for instance, export), the TIR operation can be considered open and the vehicle can then depart from a specially designated Customs office and move towards the Customs of exit.

After all the formalities are handled, a limited timeframe is prescribed to reach the Customs of exit from the country.

29. As per the existing legislation, **practical rules of termination of TIR procedure by TIR Authorised Consignee** in Turkey are similar to the ones currently being used in the EU countries, such as Poland, however in practice the concept of TIR Authorised Consignee is currently of limited use.

E. The Republic of Moldova

30. TIR Authorised Consignor and Consignee concepts are applied in Moldova within the framework of the Authorised Economic Operator's (AEO) authorisation. A new, improved regulatory documents package that foresees using the concepts of Authorised Consignor and Consignee are currently under approval process with the government and is expected to enter into force in early 2016.

31. In Moldova, in addition to the possibility of starting and terminating TIR operations at the premises of the AEO, the holders of the AEO status also benefit from the possibility of using a specially designated lane at various border crossings in Moldova (TIR-EPD/AEO Green Lane), which is a faster corridor that can be used at border crossings both by the holders of AEO status and those transport operators who submitted their advance cargo information using the TIR-EPD application.

1. Legal basis

32. State Customs Service Decree No. 521, dated 10 December 2012⁵ on Simplified Customs Procedure Handling, includes the following information:

- Selection process that apply to the candidates willing to obtain AEO status;
- Selection criteria that apply to the candidates willing to become AEOs;
- Specimen of the application form; and
- Description of the process related to the start and termination of the TIR operation.

2. Authorisation criteria

33. Main **authorisation criteria** for the candidates willing to act as TIR ACC included in the above-mentioned Decree are as follows:

- Have regularly performed foreign trade activities over at least the last two years;
- Absence of debt related to Customs duties and tax payments, and absence of unsettled TIR irregularities;
- Proof of financial solvency;
- Own at least 5 trucks with the certificate allowing international transport to be performed;
- Be the owner (owner/principal) or a business partner of a principal entitled to operate international transit operations (using the TIR System or national transit system);
- Absence of violation of Customs legislation for at least two years;

⁵ New national legislation introducing the concepts of TIR Authorised Consignor and Consignee is currently under approval process of the Government of Moldova and will replace the Decree No. 521 dated 10 December 2012.

- Record-keeping system and logistics related to transportation and storage of goods;
- Possibility to provide access to their internal system for prior notification of Customs authorities;
- Have premises that comply with a set of safety and security requirements and that is equipped with security equipment; and
- IT tools enabling exchange of information with Customs authorities.

3. Authorisation process

34. Outlined **authorisation process** applied to candidates willing to act as TIR ACC in Moldova is described below:

- Candidate submits a standard written application form;
- Customs checks if the data submitted is correct and also visits the office and premises of the candidate and performs all necessary checks;
- Customs authorities perform all the necessary checks in cooperation with the National Taxation body and National Guaranteeing Association (for issues related to TIR); and
- Authorisation process lasts a maximum of 30 days.

4. Practical procedure and TIR handling

TIR Authorised Consignor's procedure in Moldova:

- (a) Goods are loaded onto the truck, the TIR Carnet is completed;
- (b) TIR Authorised Consignor affixes specific TIR ACC seals on the load compartment of the truck;
- (c) TIR Authorised Consignor submits electronic pre-declaration with the information on the transit operation, also including the number of TIR Authorised Consignor-specific seals affixed;
- (d) Customs of departure, where the TIR authorised consignor is registered, performs risk assessments and sends electronic "permission" to the TIR ACC to start TIR operation;
- (e) TIR operation is started, the truck can leave the premises of TIR Authorised Consignor and travel to the border of Moldova;
- (f) Arriving at the Customs office of exit from Moldova, TIR Authorised Consignor can use a Green Lane specially designated for TIR Authorised Consignor and users of TIR-EPD that enables faster border crossing procedures;
- (g) Customs of exit from Moldova:
 - (i) Makes all the necessary endorsements in the TIR Carnet in the fields designated for completion by the Customs of departure (including stamping the TIR Carnet);
 - (ii) Sends copies of voucher 1 to the Customs of departure where the TIR authorised consignor is officially registered;
 - (iii) Checks that seals affixed by TIR ACC are intact and, in addition, affixes Customs seals
 - (iv) Makes all the necessary endorsements in the field designated to the Customs of exit on the TIR Carnet;

(h) The truck can leave the country.

35. Electronic data exchange between the TIR ACC and Customs authorities is automated and executed through the ASYCUDA WORLD National Customs IT system.

36. The procedure related to **the termination of TIR operation by AEO in Moldova in a simplified** manner is similar to the one currently being used in EU countries, such as Poland (please refer to the above).

F. The Republic of Belarus

37. In the Republic of Belarus, AEOs are persons that comply with a set of authorisation requirements indicated in the Customs code of the Customs Union and are entitled to benefit from a number of simplifications, including related to termination of TIR procedure. Separate status of TIR Authorised Consignor and Consignee is not foreseen in the legislation of the Republic of Belarus.

38. As of 1 December 2015, a total of 336 AEOs were registered in Belarus, of which 50 are TIR Carnet holders.

1. Legal Basis

39. Legally, the use of AEO in Belarus is based on the following regulatory documents:

- Customs Code of the Customs Union;
 - *Decree of the Commission of the Customs Union (CCU) No. 87 dated 9.12.2011* that defines criteria to persons willing to obtain AEO status and are obliged to provide a guarantee of customs payment and duty of EUR 150,000.
 - *Decree of the Customs of the Commission of the Customs Union No. 323 dated 9.06.2001* contains the list of goods for which simplifications available to AEOs do not apply.
- **A number of national regulations** that contain authorisation criteria that apply to AEO candidates as well as the authorisation status, as well as simplifications available to AEOs, namely:
 - *Regulation of the President of the Republic of Belarus No. 358 dated 11.08.2011* on the promotion of the trade of goods, by providing additional simplification to the AEOs;
 - *Regulation of the President of the Republic of Belarus No. 319 dated 18.07.2011*, regulating the issuance of permits for AEOs; and
 - *The Law of the Republic of Belarus 129-3 dated 10.01.2014* providing some explanations on the use of the concept of AEO, the goods that can be transported under the simplified procedure (Art. 189-190) as well as determining the procedure on delivery of the goods to the AEO's premises.

2. Authorisation criteria

40. Main **authorisation criteria** for the candidates willing to obtain the status of AEO are the following:

- Provide a guarantee for payment of duties and taxes in the amount equivalent to EUR 1 million. Alternatively, to provide a guarantee of EUR 150,000 in the case of the candidates compliance with the requirements included in *the Decree of the Customs of the Commission of the Customs Union (CCU) No. 87 dated 9.12.2011*;

- Have regularly performed foreign trade activities for more than one year;
- Absence of debt related to Customs duties and tax payments;
- Absence of administrative responsibility records for one year prior to application;
- Record-keeping system and logistics system related to transportation and storage of the goods;
- Possibility to provide access to internal system per prior notification of Customs authorities; and
- IT tools enabling the exchange of information with Customs authorities.

3. Authorisation process

41. Outlined **authorisation process** is described below:

- A candidate submits a guarantee for payment of Customs taxes and duties equivalent to EUR 1 million (or EUR 150,000);
- A candidate submits a standard written application and the documents proving compliance with the authorisation criteria to the regional competent department of Customs authorities;
- Competent department of Customs authorities verifies accuracy of the data provided by the candidate in the timeframe required for that process, but no longer than 30 days starting from the day when the application was submitted;
- In the process of assessment of the application and the respective document, Customs authorities may contact other state authorities so as to verify the accuracy of the information and documents submitted; and
- The status of AEO is issued to a company on the day when a special certificate is issued and does not have expiry date.

42. AEOs **benefit** from a number of simplifications:

- Possibility to deliver goods directly to the warehouse and remove seals (if applicable) without having to present goods to Customs beforehand;
- Possibility to lodge a declaration for the transit procedure without providing additional guarantee payments;
- Possibility to release goods before lodging a Customs declaration;
- Ability to temporarily store goods at their own warehouses;
- If the goods are delivered to the territory of Belarus under the TIR procedure to AEO premises, the same simplifications apply (goods can be delivered directly to AEO warehouse, seals can be removed without presenting the goods to Customs); and
- If the AEO also owns a temporary storage warehouse (TSW) or customs warehouse, goods can be released from the warehouses without payment of VAT in case of further export outside of the territory of the Republic of Belarus.

43. AEOs in Belarus ensure the exchange of all the relevant information related to simplified procedures with Customs authorities electronically using the national Customs IT system.

4. Practical procedure of TIR operation termination by AEO

Practical handling of TIR termination by AEO is described below:

- (a) The truck arrives at the AEO registered premises with the goods loaded and loading compartment sealed. The TIR Carnet is presented by the driver to the AEO.
- (b) AEO checks whether the seals are intact and notifies Customs on the arrival of the goods to the zone of customs control (ZCC) created at the premises of AEO by sending a special type of notification message electronically - no later than three hours after the arrival of the truck.
- (c) Customs authorities then perform a risk assessment electronically. In the case that no risks are identified, the Customs authorities automatically send the "Unloading Permission" message to the TIR ACC, authorising the TIR ACC to unload the goods.
- (d) Once the message allowing the unloading of the goods is received by AEO from Customs, goods can be unloaded.
- (e) The TIR Carnet holder presents the TIR Carnet to the Customs authorities to fill in all the necessary fields required by Customs.
- (f) Customs authorities fill in voucher 2 of TIR Carnet and return TIR Carnet to its Holder.
- (g) Customs authorities, after having made all the necessary endorsements in the TIR Carnet, send the data foreseen in Annex 10 of the TIR Convention (SAFE TIR information). TIR operation is terminated.
