



Европейская экономическая комиссия

Комитет по внутреннему транспорту

**Рабочая группа по таможенным вопросам,
связанным с транспортом****142-я сессия**

Женева, 9–12 февраля 2016 года

Пункт 4 с) iv) предварительной повестки дня

**Таможенная конвенция о международной
перевозке грузов с применением книжки МДП
(Конвенция МДП 1975 года):****Применение Конвенции:****Связь между Соглашением Всемирной торговой
организации по упрощению процедур торговли,
Конвенцией МДП и другими правовыми документами****Связь между Соглашением Всемирной торговой
организации по упрощению процедур торговли,
Конвенцией МДП и другими правовыми документами****Записка секретариата****I. Введение**

1. В ходе 141-й сессии Рабочей группы по таможенным вопросам, связанным с транспортом (WP.30), договаривающиеся стороны поручили секретариату подготовить таблицу с сопоставлением Соглашения по упрощению процедур торговли (СУПТ) Всемирной торговой организации (ВТО) с соответствующими соглашениями, касающимися таможенных вопросов и транспорта, в частности с Таможенной конвенцией о международной перевозке грузов с применением книжки МДП (Конвенцией МДП), Международной конвенцией о согласовании условий проведения контроля грузов на границах (Конвенцией о согласовании) и Международной конвенцией об упрощении и гармонизации таможенных процедур (Киотской конвенцией) Всемирной таможенной организации (ВТамО) (см. ECE/TRANS/WP.30/282, пункт 27).

2. По предложению секретариата ВТамО информация, связанная с Киотской конвенцией, базируется на руководстве ВТамО по осуществлению, имеющемуся по адресу <http://www.wcoomd.org/en/topics/wco-implementing-the-wto-atf/atf.aspx>.



3. В соответствии с поручением Комитета секретариат подготовил настоящий документ, в приложении к которому содержится (только на английском языке) сводная сопоставительная таблица. Сравнение ясно показывает, что положения, содержащиеся в основных существующих международных документах, соответствуют СУПТ. Другими словами, в международных документах, таких как МДП и конвенции о согласовании, для договаривающихся сторон обозначен четкий путь к созданию скоординированных и гармонизированных практических возможностей для реализации ключевых международных обязательств в рамках СУПТ. Однако для обеспечения успеха в этой деятельности необходимо продолжать привлекать внимание к МДП и конвенциям о согласовании и, что более важно, распространять информацию об их конструктивной роли в деле увязки торговли с таможенными вопросами и транспортом.

II. Дальнейшее рассмотрение Рабочей группой

4. Рабочей группе предлагается принять сравнительную таблицу к сведению. Кроме того, Рабочая группа, возможно, пожелает поручить секретариату и впредь содействовать развитию взаимосвязи между транспортом, таможенными вопросами и упрощением процедур торговли. Рабочая группа, возможно, пожелает также поручить секретариату активизировать сотрудничество в этой области с соответствующими международными организациями.

Приложение

(только на английском языке)

<i>TFA</i> ¹	<i>TIR Convention</i>	<i>Harmonization Convention</i>	<i>WCO Revised Kyoto Convention</i> ²	<i>Comments</i>
Art. 1: Publication and availability of information				
1. Publication				
1.1 Each member shall promptly publish the following information in a non-discriminatory and easily accessible manner in order to enable governments, traders, and other interested parties to become acquainted with them:				
(a) Procedures for importation, exportation, and transit (...), and required forms and documents;	Chapter III – Transport of Goods under TIR Carnet (...)		<p><u>General Annex – Chapter 9 (Information, Decisions and Rulings Supplied by Customs)</u></p> <p>9.1 Standard</p> <p>The Customs shall ensure that all relevant information of general application pertaining to Customs law is readily available to any interested person.</p>	Arts 15–28 of the TIR Convention specify the procedures under the TIR system. Annex I of the Convention presents the TIR Carnet.
	(b) Procedure for transport under cover of a TIR Carnet.		9.2 Standard	
(b) Applied rates of duties and taxes of any kind imposed on or in connection with importation or exportation;	Art. 4: Goods carried under the TIR procedure shall not be subjected to the payment or deposit of import or export duties and taxes at Customs offices <u>en route</u> .		When information that has been made available must be amended due to changes in Customs law, administrative arrangements or requirements, the Customs shall make the	

¹ Some articles of the Trade Facilitation Agreement (TFA) were left out of this comparative table.

² Based on the online tool available at <http://www.wcoomd.org/en/topics/wco-implementing-the-wto-atf/atf.aspx>.

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(c) Fees and charges imposed by or for governmental agencies on or in connection with importation, exportation or transit;	Art. 46: No charge shall be made for Customs attendance in connection with the Customs operations mentioned in this Convention, save where it is provided on days or at times or places other than those normally appointed for such operations.		revised information readily available sufficiently in advance of the entry into force of the changes to enable interested persons to take account of them, unless advance notice is precluded.	
(d) Rules for the classification or valuation of products for customs purposes;			9.3 Transitional Standard The Customs shall use information technology to enhance the provision of information.	See the Recommendation adopted by the Administrative Committee for the TIR Convention, 1975 on 31 January 2008 "Introduction of the HS code of goods in the TIR Carnet".
(e) Laws, regulations, and administrative rulings of general application relating to rules of origin;				
(f) Import, export or transit restrictions or prohibitions;		Art 8: Exchange of information: The Contracting Parties shall, on request, send each other information necessary for the application of this Convention under the conditions specified in the annexes.		

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		<u>Annex 2 Medico-sanitary inspection</u>		
		Art 2 Information		
		Each Contracting Party shall ensure that information on the following is readily available to any person interested:		
		The goods subject to medico-sanitary inspection;		
		The places where the goods in question may be presented for inspection;		
		The requirements as set out in laws and regulations concerning medico-sanitary inspection as well as their procedures of general application.		
		<u>Annex 3 Veterinary inspection</u>		
		Art 3 Information		
		Each Contracting Party shall ensure that information on the following is readily available to any person interested:		
		The goods subject to veterinary inspection;		

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		The places where the goods may be presented for inspection;		
		The compulsory notifiable diseases;		
		The requirements as set out in laws and regulations concerning veterinary inspection as well as their procedures of general application.		
		<u>Annex 4 Phytosanitary inspection</u>		
		Art 3 Information		
		Each Contracting Party shall ensure that information on the following is readily available to any person interested:		
		The goods subject to special phytosanitary conditions,		
		The places where particular plants and plant products may be presented for inspection,		
		The list of pests of plants and plant products for which prohibitions and restrictions are in force,		
		The list of requirements as set out in laws and		

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		<p>regulations concerning phytosanitary inspection as well as their procedures of general application.</p> <p><u>Annex 5 Control of compliance with technical standards</u></p> <p>Art 2 Information</p> <p>Each Contracting party shall ensure that information on the following is readily available to any person interested:</p> <p>The standards applied by it,</p> <p>The places where the goods may be presented for inspection,</p> <p>The requirements as set out in laws and regulations concerning the control of compliance with technical standards as well as their procedures of general application.</p> <p><u>Annex 6 Quality control</u></p> <p>Art 2 Information</p> <p>Each Contracting Party shall ensure that information on the following</p>		

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		<p>is readily available to any person interested:</p> <p>The places where the goods may be presented for inspection,</p> <p>The requirements as set out in laws and regulations concerning quality control as well as their procedures of general application.</p> <p><u>Annex 8 Facilitation of border crossing procedures for international road transport</u></p> <p>Art 3 International road transport operations</p> <p>In order to facilitate the international movement of goods, the Contracting Parties shall regularly inform all parties involved in international transport operations in a harmonized and coordinated manner on border control requirements for international road transport operations in force or planned as well as on the actual situation at borders.</p>		

<i>TFA</i> ¹	<i>TIR Convention</i>	<i>Harmonization Convention</i>	<i>WCO Revised Kyoto Convention</i> ²	<i>Comments</i>
(g) Penalty provisions for breaches of import, export, or transit formalities;				
(h) Procedures for appeal or review;				
(i) Agreements or parts thereof with any country or countries relating to importation, exportation, or transit;	Art. 64: After 31 December 1976, the original of this Convention shall be deposited with the Secretary-General of the United Nations, who shall transmit certified true copies to each of the Contracting Parties and to the States referred to in Article 52, paragraph 1, which are not Contracting Parties.	Art. 26: After 31 March 1984 the Secretary-General of the United Nations shall transmit two certified true copies of this Convention to each of the Contracting Parties and to all States which are not Contracting Parties.		
(j) Procedures relating to the administration of tariff quotas.				
(...)				
Art. 2: Opportunity to comment; information before entry into force; and consultations				
1. Opportunity to Comment and Information before Entry into Force			<u>General Annex – Chapter 1 (General Principles)</u>	
1.1 Each Member shall, to the extent practicable and in a manner consistent with its domestic law and legal system, provide opportunities and an appropriate time period to traders and other interested parties to comment on the proposed introduction or amendment of laws and regulations of general application related to the move-	Art. 42bis: The competent authorities, in close cooperation with the associations, shall take all necessary measures to ensure the proper use of TIR Carnets. To this effect they may take appropriate national and in-		1.3 Standard	The Customs shall institute and maintain formal consultative relationships with the trade to increase cooperation and facili-

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<p>ment, release, and clearance of goods, including goods in transit.</p> <p>1.2 Each Member shall, to the extent practicable and in a manner consistent with its domestic law and legal system, ensure that new or amended laws and regulations of general application related to the movement, release and clearance of goods, including goods in transit, are published or information on them made otherwise publicly available, as early as possible before their entry into force, in order to enable traders and other interested parties to become acquainted with them.</p> <p>1.3 Changes to duty rates or tariff rates, measures that have a relieving effect, measures the effectiveness of which would be undermined as a result of compliance with paragraphs 1.1 or 1.2, measures applied in urgent circumstances, or minor changes to domestic law and legal system are each excluded from paragraphs 1.1 and 1.2.</p> <p>(...)</p>	<p>ternational control measures. National control measures taken in this context by the competent authorities shall be communicated immediately to the TIR Executive Board which will examine their conformity with the provisions of the Convention. International control measures shall be adopted by the Administrative Committee.</p>		<p>tate participation in establishing the most effective methods of working commensurate with national provisions and international agreements.</p> <p><u>General Annex – Chapter 9 (Information, Decisions and Rulings Supplied by Customs)</u></p> <p>9.2 Standard</p> <p>When information that has been made available must be amended due to changes in Customs law, administrative arrangements or requirements, the Customs shall make the revised information readily available sufficiently in advance of the entry into force of the changes to enable interested persons to take account of them, unless advance notice is precluded.</p>	

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Art. 3: Advance rulings ³				
Art. 4: Procedures for appeal or review ⁴				
Art. 5: Other measures to enhance impartiality, non-discrimination and transparency				
<p>1. Notifications for enhanced controls or inspections</p> <p>Where a Member adopts or maintains a system of issuing notifications or guidance to its concerned authorities for enhancing the level of controls or inspections at the border in respect of foods, beverages, or feedstuffs covered under the notification or guidance for protecting human, animal, or plant life or health within its territory, the following disciplines shall apply to the manner of their issuance, termination, or suspension:</p> <p>(a) the Member may, as appropriate, issue the notification or guidance based on risk;</p> <p>(b) the Member may issue the notification or guidance so that it applies uniformly only to those points of entry where the sanitary and phytosanitary conditions on which the notification or guidance are based apply;</p>	<p>Art 12 Emergency measures</p> <p>The emergency measures which the Contracting Parties may be led to introduce because of particular circumstances, must be proportionate to the reasons which give rise to their introduction and must be suspended or abrogated when these reasons no longer exist.</p> <p>Whenever possible without prejudice to the effectiveness of the measures, the Contracting Parties shall publish the relevant provisions for such measures.</p>	<p><u>General Annex – Chapter 6 (Customs Control)</u></p> <p>6.3 Standard</p> <p>In the application of Customs control, the Customs shall use risk management.</p> <p>6.4 Standard</p> <p>The Customs shall use risk analysis to determine which persons and which goods, including means of transport, should be examined and the extent of the examination.</p> <p>6.7 Standard</p> <p>The Customs shall seek to co-operate with other Customs administration and</p>		

³ Not analysed.

⁴ Not analysed.

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<p>(c) the Member shall promptly terminate or suspend the notification or guidance when circumstances giving rise to it no longer exist, or if changed circumstances can be addressed in a less trade-restrictive manner; and</p> <p>(d) when the Member decides to terminate or suspend the notification or guidance, it shall, as appropriate, promptly publish the announcement of its termination or suspension in a non-discriminatory and easily accessible manner, or inform the exporting Member or the importer.</p> <p>2. Detention</p> <p>A Member shall promptly inform the carrier or importer in case of detention of goods declared for importation, for inspection by customs or any other competent authority.</p>		<p><u>Annex 2 Medico-sanitary inspection</u></p> <p>Art 5 Co-operation</p> <p>(...)</p> <p>When a consignment of perishable goods is intercepted during medico-sanitary inspection, the competent service shall endeavour to notify the corresponding service of the country of exportation within as short a time as possible, indicating the reasons for the interception and the measures taken concerning the goods.</p>	<p>seek to conclude mutual administrative assistance agreements to enhance Customs control.</p> <p>General Annex – Chapter 3 (Clearance and other Customs Formalities)</p> <p>3.36 Standard</p> <p>The Customs shall consider requests by the declarant to be present or to be represented at the examination of the goods. Such requests shall be granted unless exceptional circumstances exist.</p> <p>General Annex – Chapter 6 (Customs Control)</p>	

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		<p><u>Annex 3 Veterinary inspection</u></p> <p>Art 6 Co-operation (...)</p> <p>When a consignment of perishable goods or live animals is intercepted during veterinary inspection, the competent service shall endeavour to notify the corresponding service of the country of exportation within as short a time as possible, indicating the reasons for the interception and the measures taken concerning the goods.</p>	<p>6.1 Standard</p> <p>All goods, including means of transport, which enter or leave the Customs territory, regardless of whether they are liable to duties and taxes, shall be subject to Customs control.</p> <p>Specific Annex H – Chapter 1 (Customs Offences)</p>	
		<p><u>Annex 4 Phytosanitary inspection</u></p> <p>Art 6 Co-operation (...)</p> <p>When a consignment of perishable goods or live animals is intercepted during veterinary inspection, the competent service shall endeavour to notify the corresponding service of the country of exportation within as short a time as possible, indicating the</p>	<p>11. Standard</p> <p>The Customs shall seize goods and/or means of transport only when:</p> <ul style="list-style-type: none"> - They are liable to forfeiture or confiscation; or - They may be required to be produced as evidence at some later stage in the procedure. 	
			<p>12. Standard</p> <p>If a Customs offence relates only to part of a consignment, only that part shall be seized or detained, provided that the Customs are satisfied</p>	

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		<p>reasons for the interception and the measures taken concerning the goods.</p> <p><u>Annex 5 Control of compliance with technical standards</u></p> <p>Art 6 Co-operation (...)</p> <p>When a consignment of perishable goods is intercepted during control of compliance with technical standards, the competent service shall endeavour to notify the corresponding service of the country of exportation within as short a time as possible, indicating the reasons for the interception and the measures taken concerning the goods.</p> <p><u>Annex 6 Quality control</u></p> <p>Art 5 Co-operation (...)</p> <p>When a consignment of perishable goods is intercepted during quality control, the competent service shall endeavour to notify the corresponding service of the</p>	<p>that the remainder of the consignment did not serve, directly or indirectly, in the commission of the offence.</p> <p>13. Standard</p> <p>When the Customs seize or detain goods and/or means of transport, they shall furnish the person concerned with a document showing:</p> <ul style="list-style-type: none"> - The description and quantity of the goods and means of transport seized or detained; - The reason for the seizure or detention; and - The nature of the offence. 	

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		country of exportation within as short a time as possible, indicating the reasons for the interception and the measures taken concerning the goods.		
(...)				
Art. 6: Discipline on fees and charges imposed on or in connection with importation and exportation and penalties ⁵				
Art. 7: Release and clearance of goods				
1. Pre-arrival Processing				
1.1 Each Member shall adopt or maintain procedures allowing for the submission of import documentation and other required information, including manifests, in order to begin processing prior to the arrival of goods with a view to expediting the release of goods upon arrival		<u>Annex 8 Facilitation of border crossing procedures for international road transport</u>	<u>General Annex – Chapter 3 (Clearance and other Customs Formalities)</u>	Numerous Contracting Parties of the TIR Convention have implemented national mechanisms allowing for the provision of advance information and the IRU also developed the TIR –EPD web application for that purpose. This will become mandatory with eTIR.
		Art 3 International road transport operations	3.25 Standard	
		Referring in particular to Article 7 of this Convention, priority shall be given to urgent consignments, e.g. live animals and perishable goods. In particular, the competent services at border crossing points:	National legislation shall make provision for the lodging and registering or checking of the Goods declaration and supporting documents prior to the arrival of the goods.	
		(...)		

⁵ Not analysed.

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		<p>(iv) shall co-operate, in particular through advance information exchange, with their counterparts in other Contracting Parties in order to accelerate border crossing procedures for perishable foodstuffs and live animals, in case these loads are subject to sanitary inspections.</p> <p><u>Annex 9 Facilitation of border crossing procedures for international rail freight</u></p> <p>Art 8 Documentation</p> <p>(...)</p> <p>The Contracting Parties shall endeavour to provide the customs authorities in advance with information on goods arriving at border (interchange) stations as contained in the railway consignment note and customs declaration. The format, and the procedure and deadlines for providing the information, shall be determined by the Contracting Parties.</p>		

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1.2 Each member shall, as appropriate, provide for advance lodging of documents in electronic format for pre-arrival processing of such documents.				
(...)				
3. Separation of Release from Final Determination of Customs Duties, Taxes, Fees and Charges			General Annex – Chapter 3 (Clearance and other Customs Formalities)	
3.1 Each Member shall adopt or maintain procedures allowing the release of goods prior to the final determination of customs duties, taxes, fees, and charges, if such a determination is not done prior to, or upon arrival, or as rapidly as possible after arrival and provided that all other regulatory requirements have been met.			3.13 Standard Where, for reasons deemed valid by the Customs, the declarant does not have all the information required to make the Goods declaration, a provisional or incomplete Goods declaration shall be allowed to be lodged, provided that it contains the particulars deemed necessary by the Customs and that the declarant undertakes to complete it within a specified period.	In case of transit under the TIR procedure, duties and taxes are only calculated in case of claims for non-discharge (see Best Practice 5.5)
3.2 As a condition for such release, a Member may require:				
(a) payment of customs duties, taxes, fees, and charges determined prior to or upon arrival of goods and a guarantee for any amount not yet determined in the form of a surety, a deposit, or another appropriate instrument provided for in its laws and regulations; or				
(b) a guarantee in the form of a surety, a deposit, or another appropriate instrument provided for in its laws and regulations	Art. 8§1: The guaranteeing association shall undertake to pay up to the maximum of the guaranteed amount of the im-		3.14 Standard If the Customs register a provisional or incomplete Goods declaration, the tariff	

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<p>3.3 Such guarantee shall not be greater than the amount the Member requires to ensure payment of customs duties, taxes, fees, and charges ultimately due for the goods covered by the guarantee.</p> <p>3.4 In cases where an offence requiring imposition of monetary penalties or fines has been detected, a guarantee may be required for the penalties and fines that may be imposed.</p>	<p>port and export duties and taxes together with any default interest due under the Customs laws and regulations of the Contracting Party in which an irregularity leading up to a claim against the guaranteeing association has been established in connection with a TIR operation. It shall be liable, jointly and severally with the persons from whom the sums mentioned above are due, for payment of such sums.</p> <p>Art. 8§2: In cases where the laws and regulations of a Contracting Party do not provide for payment of import or export duties and taxes as provided for in paragraph 1 above, the guaranteeing association shall undertake to pay, under the same conditions, a sum equal to the amount of the import or export duties and taxes and any default interest.</p>		<p>treatment to be accorded to the goods shall not be different from that which would have been accorded had a complete and correct Goods declaration been lodged in the first instance. The release of the goods shall not be delayed provided that any security required has been furnished to ensure collection of any applicable duties and taxes.</p> <p>3.17 Standard</p> <p>Where certain supporting documents cannot be lodged with the Goods declaration for reasons deemed valid by the Customs, they shall allow production of those documents within a specified period.</p> <p>3.40 Standard</p> <p>Goods declared shall be released as soon as the Customs have examined them or decided not to examine</p>	

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<p>3.5 The guarantee as set out in paragraphs 3.2 and 3.4 shall be discharged when it is no longer required.</p> <p>3.6 Nothing in these provisions shall affect the right of a Member to examine, detain, seize or confiscate or deal with the goods in a manner not otherwise inconsistent with the Member's WTO rights and obligations.</p>	<p>Art. 5: Goods carried under the TIR procedure in sealed road vehicles, combinations of vehicles or containers shall not as a general rule be subject to examination at Customs office en route.</p> <p>However, to prevent abuses, Customs authorities may in exceptional cases, and particularly when irregularity is suspected, carry out an examination of the goods at such offices.</p>		<p>them, provided that:</p> <ul style="list-style-type: none"> -no offence has been found; -the import or export licence or any other documents required have been acquired; -all permits relating to the procedure concerned have been acquired; and -any duties and taxes have been paid or that appropriate action has been taken to ensure their collection. <p>General Annex – Chapter 4 (Duties and Taxes)</p> <p>4.9 Standard</p> <p>When national legislation specified that the due date may be after the release of the goods, that date shall be at least ten days after the release. No interest shall be charged for the period between the date of release and the due date.</p>	

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			<p>General Annex – Chapter 5 (Security)</p> <p>5.1 Standard</p> <p>National legislation shall enumerate the cases in which security is required and shall specify the forms in which security is to be provided.</p> <p>5.2 Standard</p> <p>The Customs shall determine the amount of security.</p> <p>5.3 Standard</p> <p>Any person required to provide security shall be allowed to choose any form of security provided that it is acceptable to the Customs.</p> <p>5.4 Standard</p> <p>Where national legislation provides, the Customs shall not require security when they are satisfied that an obligation to the Customs will be fulfilled.</p>	

<i>TFA</i> ¹	<i>TIR Convention</i>	<i>Harmonization Convention</i>	<i>WCO Revised Kyoto Convention</i> ²	<i>Comments</i>
			<p>5.5 Standard</p> <p>When security is required to ensure that the obligations arising from a Customs procedure will be fulfilled, the Customs shall accept a general security, in particular from declarants who regularly declare goods at different offices in the Customs territory.</p>	
			<p>5.6 Standard</p> <p>Where security is required, the amount of security to be provided shall be as low as possible and, in respect of the payment of duties and taxes, shall not exceed the amount potentially chargeable.</p>	
			<p>5.7 Standard</p> <p>Where security has been furnished, it shall be discharged as soon as possible after the Customs are satisfied that the obligations under which the security was required</p>	

<i>TFA</i> ¹	<i>TIR Convention</i>	<i>Harmonization Convention</i>	<i>WCO Revised Kyoto Convention</i> ²	<i>Comments</i>
4. Risk Management			have been duly fulfilled.	
4.1 Each Member shall, to the extent possible, adopt or maintain a risk management system for customs control.	(See Best Practice 5.6 - Information and documentation, other than the TIR Carnet, that may be required by Customs offices en route in connection with a TIR transport: For purposes of control, the Customs offices en route are recommended to use mainly the TIR Carnet, being a Customs transit declaration. Where the Customs offices en route require additional documentation in connection with a TIR transport, this should not be required to contain more than the information necessary to identify the goods and the road vehicles.)	Art 10 Goods in transit The Contracting Parties shall, wherever possible, provide simple and speedy treatment for goods in transit, especially for those travelling under cover of an international Customs transit procedure, by limiting their inspections to cases where these are warranted by the actual circumstances and risks.(...)	<u>General Annex – Chapter 6 (Customs Control)</u> 6.3 Standard In the application of Customs control, the Customs shall use risk management.	See discussions on e-TIR. See also comment to Art. 23: (...) A decision regarding escort should be based on risk analysis. In particular, Customs authorities should analyse the risk that the transport operator will not present the road vehicle(s) together with the goods to the Customs office of destination or exit (en route) and that the goods may illegally be put into free circulation. (...)
4.2 Each Member shall design and apply risk management in a manner as to avoid arbitrary or unjustifiable discrimination, or a disguised restriction on international trade.		<u>Annex 9 Facilitation of border crossing procedures for international rail freight</u> Art 6 Controls (...) 2. Shall Carry out customs controls relying on the principle of selection on the basis of risk evaluation and management. As a general rule, if required information on the goods has been provided and it	6.4 Standard The Customs shall use risk analysis to determine which persons and which goods, including means of transport, should be examined and the extent of the examination. 6.5 Standard The Customs shall adopt a compliance measurement strategy to support risk management.	

<i>TFA</i> ¹	<i>TIR Convention</i>	<i>Harmonization Convention</i>	<i>WCO Revised Kyoto Convention</i> ²	<i>Comments</i>
<p>4.3 Each Member shall concentrate customs control and, to the extent possible other relevant border controls, on high-risk consignments and expedite the release of low-risk consignments. A Member also may select, on a random basis, consignments for such controls as part of its risk management.</p> <p>4.4 Each Member shall base risk management on an assessment of risk through appropriate selectivity criteria. Such selectivity criteria may include, <i>inter alia</i>, the Harmonized System code, nature and description of the goods, country of origin, country from which the goods were shipped, value of the goods, compliance record of traders, and type of means of transport.</p>	<p>Art. 5: Goods carried under the TIR procedure in sealed road vehicles, combinations of vehicles or containers shall not as a general rule be subjected to examination at Customs offices en route. However, to prevent abuses, Customs authorities may in exceptional cases, and particularly when irregularity is suspected, carry out an examination of the goods at such offices.</p>	<p>the goods are contained in a properly closed and sealed rolling stock unit, container, piggy-back semi-trailer or wagon, physical examination shall not be carried out.</p> <p>Art 2: Aim: In order to facilitate the international movement of goods, this Convention aims at reducing the requirements for completing formalities as well as the number and duration of controls, in particular by national and international co-ordination of control procedures and of their methods of application.</p>		<p>See also comments to Article 47 of the TIR Convention:</p> <p>(TRANS/WP.30/204, paragraph 58; TRANS/WP.30/AC.2/69, Annex III)</p> <p>See the Recommendation adopted by the Administrative Committee for the TIR Convention, 1975, on 31 January 2008 – Introduction of the HS code of goods in the TIR Carnet, which recognizes the im-</p>

<i>TFA</i> ¹	<i>TIR Convention</i>	<i>Harmonization Convention</i>	<i>WCO Revised Kyoto Convention</i> ²	<i>Comments</i>
<p>5. Post-clearance Audit</p> <p>5.1 With a view to expediting the release of goods, each Member shall adopt or maintain post-clearance audit to ensure compliance with customs and other related laws and regulations.</p> <p>5.2 Each Member shall select a person or a consignment for post-clearance audit in a risk-based manner, which may include appropriate selectivity criteria. Each Member shall conduct post-clearance audits in a transparent manner. Where the person is involved in the audit process and conclusive results have been achieved the Member shall, without delay, notify the person whose record is audited of the results, the person's rights and obligations, and the reasons for the results.</p> <p>5.3 The information obtained in post-clearance audit may be used in further administrative or judicial proceedings.</p> <p>5.4 Members shall, wherever practicable, use the result of post-clearance audit in applying risk management.</p> <p>(...)</p>		<p><u>Annex 1 Harmonization of Customs Controls and Other Controls</u></p> <p>Art 4 Result of Controls</p> <p>In all matters dealt with by this Convention, control services and customs shall exchange all relevant information as soon as possible so as to ensure that controls are efficient.</p> <p>On the basis of the results of the controls carried out, the competent service shall decide on the subsequent treatment of the goods, and if necessary, shall inform the services responsible for other controls. On the basis of this decision Customs shall subject the goods to the appropriate Customs procedure.</p>	<p><u>General Annex – Chapter 6 (Customs Control)</u></p> <p>6.6 Standard</p> <p>Customs control systems shall include audit-based controls.</p>	<p>portance of the use of HS codes for an effective risk management.</p>

<i>TFA</i> ¹	<i>TIR Convention</i>	<i>Harmonization Convention</i>	<i>WCO Revised Kyoto Convention</i> ²	<i>Comments</i>
<p>7 Trade Facilitation Measures for Authorized Operators</p> <p>7.1 Each Member shall provide additional trade facilitation measures related to import, export, or transit formalities and procedures, pursuant to paragraph 7.3, to operators who meet specified criteria, hereinafter called authorized operators. Alternatively, a Member may offer such trade facilitation measures through customs procedures generally available to all operators and is not required to establish a separate scheme.</p> <p>7.2 The specified criteria to qualify as an authorized operator shall be related to compliance, or the risk of non-compliance, with requirements specified in a Member's laws, regulations or procedures.</p> <p>(a) Such criteria, which shall be published, may include:</p>	<p>Art. 6: (...)</p> <p>An association shall issue TIR Carnets only to persons, whose access to the TIR procedure has not been refused by the competent authorities of Contracting Parties in which the person is resident or established.</p> <p>Authorization for access to the TIR procedure shall be granted only to persons who fulfil the minimum conditions and requirements laid down in Annex 9, Part II to this Convention. Without prejudice to Article 38, the authorization shall be revoked if the fulfilment of these criteria is no longer ensured.</p> <p>(See also Annex 9, Part II)</p> <p><u>Annex 9, Part II, para 1:</u></p> <p>The minimum conditions and requirements to be complied with by persons wishing to have access to the TIR procedure are:</p> <p>(a) Proven experience or,</p>		<p><u>General Annex – Chapter 3 (Clearance and other Customs Formalities)</u></p> <p>3.32 Transitional Standard</p> <p>For authorized persons who meet criteria specified by the Customs, including having an appropriate record of compliance with Customs requirements and a satisfactory system for managing their commercial records, the Customs shall provide for:</p> <ul style="list-style-type: none"> - release of the goods on the provision of the minimum information necessary to identify the goods and permit the subsequent completion of the final Goods declaration; - clearance of the goods at the declarant's premises or another place authorized by the Customs; <p>and, in addition, to the extent possible,</p>	<p>The criteria of supply chain security is covered through resolution N. 49 of the UNECE Working Party on Customs</p>

<i>TFA</i> ¹	<i>TIR Convention</i>	<i>Harmonization Convention</i>	<i>WCO Revised Kyoto Convention</i> ²	<i>Comments</i>
<p>(i) An appropriate record of compliance with customs and other related laws and regulations;</p> <p>(ii) A system of managing records to allow for necessary internal controls;</p> <p>(iii) Financial solvency, including, where appropriate, provision of a sufficient security or guarantee; and</p> <p>(iv) Supply chain security.</p> <p>(b) Such criteria shall not:</p> <p>Be designed or applied so as to afford or create arbitrary or unjustifiable discrimination between operators where the same conditions prevail; and</p> <p>To the extent possible, restrict the participation of small and medium-sized enterprises.</p>	<p>at least, capability to engage in regular international transport (...).</p> <p>(b) Sound financial standing.</p> <p>(c) Proven knowledge in the application of the TIR Convention.</p> <p>(d) Absence of serious or repeated offences against Customs or tax legislation.</p> <p>(e) An undertaking in a written declaration of commitment to the association that the person:</p> <p>(i) will comply with all Customs formalities required under the Convention at the Customs offices of departure, <u>en route</u> and of destination.</p> <p>(ii) will pay the sums due (...) if requested to do so by the competent authorities;</p> <p>(iii) will, as far as national legislation permits, allow associations to verify information on the above minimum conditions and requirements.</p>		<p>other special procedures such as:</p> <p>- allowing a single Goods declaration for all imports or exports in a given period where goods are imported or exported frequently by the same person;</p> <p>- use of the authorized persons' commercial records to self-assess their duty and tax liability and, where appropriate, to ensure compliance with other Customs requirements;</p> <p>- allowing the lodgement of the Goods declaration by means of an entry in the records of the authorized person to be supported subsequently by a supplementary Goods declaration.</p>	<p>Questions affecting Transport (3 March 1995) addresses "Short-Term Measures to Ensure the Security and the Efficient Functioning of the TIR Transit Regime". In addition, Annex 9, Part II, para 2 of the TIR Convention establishes that "Additional and more restrictive conditions and requirements for access to the TIR procedure may be introduced by the competent authorities of Contracting Parties and by the associations themselves unless the competent authorities decide otherwise". Furthermore, art. 38 covers cases</p>

<i>TFA</i> ¹	<i>TIR Convention</i>	<i>Harmonization Convention</i>	<i>WCO Revised Kyoto Convention</i> ²	<i>Comments</i>
<p>7.3 The trade facilitation measures provided pursuant to paragraph 7.1 shall include at least three of the following measures:</p> <p>(a) Low documentary data requirements, as appropriate;</p>				<p>where TIR operators may be excluded.</p> <p>See TIR Handbook Chapter 5.6 Information and Documentation, other than the TIR Carnet, that may be required by Customs offices en Route in Connection with a TIR Transport: “For purposes of control, the Customs offices en route are recommended to use mainly the TIR Carnet, being a Customs transit declaration. Where the Customs offices en route require additional documentation in connection with a TIR</p>

<i>TFA</i> ¹	<i>TIR Convention</i>	<i>Harmonization Convention</i>	<i>WCO Revised Kyoto Convention</i> ²	<i>Comments</i>
				transport, this should not be required to contain more than the information necessary to identify the goods and the road vehicles”.
(b) Low rate of physical inspections and examinations, as appropriate;	Art. 5: Goods carried under the TIR procedure in sealed road vehicles, combinations of vehicles or containers shall not as a general rule be subjected to examination at Customs offices en route. However, to prevent abuses, Customs authorities may in exceptional cases, and particularly when irregularity is suspected, carry out an examination of the goods at such offices.			
(c) Rapid release time, as appropriate;	Comments to Article 47: Trade facilitation and Customs controls The TIR Convention is a Customs Convention aimed at the Customs transit regime. The objective of Article 47 is to allow for the application of additional restrictions and controls based on national regulations other than Customs			

<i>TFA</i> ¹	<i>TIR Convention</i>	<i>Harmonization Convention</i>	<i>WCO Revised Kyoto Convention</i> ²	<i>Comments</i>
(d) Deferred payment of duties, taxes, fees, and charges;	<p>regulations.</p> <p>Therefore it should not be used to justify supplementary Customs requirements.</p> <p>Where Article 47, paragraph 1 becomes applicable, such restrictions and controls will usually lead to delays and extra costs for transport businesses. In recognition of this, such restrictions and controls shall be kept to a minimum and be limited to the cases where the circumstances or the real risks justify them.</p> <p>Comment to article 4: The basic principle of Customs transit is relief from the payment of import or export duties and taxes for goods in transit, provided that any security required has been furnished. As the goods carried under the TIR procedure are at any moment covered by the guarantee, as referred to in Article 3(b), in the course of a TIR transport neither payment of import or export duties and taxes nor security in any other form shall be required in any Contracting Party involved in the TIR transport.</p>			Deferred payments of duties, etc is not applicable to the TIR system.

<i>TFA</i> ¹	<i>TIR Convention</i>	<i>Harmonization Convention</i>	<i>WCO Revised Kyoto Convention</i> ²	<i>Comments</i>
(e) Use of comprehensive guarantees or reduced guarantees;	Art. 8: The guaranteeing association shall undertake to pay up to the maximum of the guaranteed amount of the import and export duties and taxes together with any default interest due under the Customs laws and regulations of the Contracting Party in which an irregularity leading up to a claim against the guaranteeing association has been established in connection with a TIR operation. It shall be liable, jointly and severally with the persons from whom the sums mentioned above are due, for payment of such sums. (...).			
(f) A single customs declaration for all imports or exports in a given period; and				Not available under the TIR system (see article 17)
(g) Clearance of goods at the premises of the authorized operator or another place authorized by customs.				See ongoing discussions on Authorized Consignees under the TIRExB.
7.4 Members are encouraged to develop authorized operator schemes on the basis of international standards, where such standards exist, except when such standards would be an inappropriate or ineffective means for	<u>Annex 9, Part II, para 3:</u> Contracting Parties will decide, in line with national legislation, the procedures to be followed for access to the			Also, see ongoing discussions on Authorized Consignees under the TIRExB.

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the fulfilment of the legitimate objectives pursued.	TIR procedure on the basis of the minimum conditions and requirements set forth in paragraphs 1 and 2.			
7.5 In order to enhance the trade facilitation measures provided to operators, Members shall afford to other Members the possibility of negotiating mutual recognition of authorized operator schemes.	<u>Annex 9, Part II, paras 4 and 5:</u> The competent authorities shall transmit within one week from the date of authorization or withdrawal of authorization to use TIR Carnets, the particulars of each person to the TIR Executive Board in conformity with the specimen authorization attached (MAF).			Annex 9 of the TIR Convention establishes a system where Parties may information on authorized operators to any other Party to the Convention.
7.6 Members shall exchange relevant information within the Committee about authorized operators schemes in force.	The association shall transmit annually an updated list as per 31 December of all authorized persons as well as of persons whose authorization has been withdrawn. This list shall be transmitted one week following the 31 December to the competent authorities. The competent authorities shall forward a copy thereof to the TIR Executive Board.			
(...)				

<i>TFA</i> ¹	<i>TIR Convention</i>	<i>Harmonization Convention</i>	<i>WCO Revised Kyoto Convention</i> ²	<i>Comments</i>
<p>9 Perishable Goods</p> <p>9.1 With a view to preventing avoidable loss or deterioration of perishable goods, and provided that all regulatory requirements have been met, each Member shall provide for the release of perishable goods:</p> <p>(a) under normal circumstances within the shortest possible time; and</p>	<p>Art. 46, para. 2: Contracting Parties shall arrange to the fullest extent possible for Customs operations concerning perishable goods at Customs offices to be facilitated.</p>	<p><u>Annex 2 Medico-sanitary inspection</u></p> <p>Art 3 Organization of controls</p> <p>(...)</p> <p>Within the framework of Conventions in force the Contracting Parties shall endeavour to reduce, as far as possible, the physical controls of perishable goods en route.</p> <p>(...)</p> <p>Art 5 Co-operation</p> <p>The medico-sanitary inspection services shall co-operate with the corresponding services of other Contracting Parties so as to expedite the passage of perishable goods subjected to medico-sanitary inspection, inter alia, through the exchange of useful information.</p> <p><u>Annex 4 Phytosanitary inspection</u></p> <p>Art. 4 Organization of controls</p>	<p><u>General Annex – Chapter 3 (Clearance and other Customs Formalities)</u></p> <p>3.34 Standard</p> <p>When scheduling examinations, priority shall be given to the examination of live animals and perishable goods and to other goods which the Customs accept are urgently required.</p>	

<i>TFA</i> ¹	<i>TIR Convention</i>	<i>Harmonization Convention</i>	<i>WCO Revised Kyoto Convention</i> ²	<i>Comments</i>
		<p>(...)</p> <p>Within the framework of Conventions in force the Contracting Parties shall endeavour to reduce, as far as possible, the physical controls of perishable plants and plant products en route.</p> <p><u>Annex 5 Control of compliance with technical standards</u></p> <p>Art 4 Organization of controls</p>		
		<p>(...)</p> <p>Within the framework of Conventions in force the Contracting Parties shall endeavour to reduce, as far as possible, the physical controls en route of perishable goods subjected to control of compliance with technical standards.</p>		
		<p>(...)</p> <p>Art 6 Co-operation</p> <p>The services responsible for the control of compliance with technical standards shall cooperate with the corresponding services of other Contracting Par-</p>		

<i>TFA</i> ¹	<i>TIR Convention</i>	<i>Harmonization Convention</i>	<i>WCO Revised Kyoto Convention</i> ²	<i>Comments</i>
		ties so as to expedite the passage of perishable goods subjected to control of compliance with technical standards, inter alia, through the exchange of useful information.		
		(...)		
		<u>Annex 6 Quality control</u>		
		Art 3 Organization of controls		
		(...)		
		Within the framework of Conventions in force the Contracting Parties shall endeavour to reduce, as far as possible, the physical controls en route of perishable goods subjected to quality control.		
		(...)		
		Art 5 Co-operation		
		The quality control services shall co-operate with the corresponding services of other Contracting Parties so as to expedite the passage of perishable goods subjected to quality control, inter alia, through the		

<i>TFA</i> ¹	<i>TIR Convention</i>	<i>Harmonization Convention</i>	<i>WCO Revised Kyoto Convention</i> ²	<i>Comments</i>
		<p>exchange of useful information.</p> <p>(...)</p> <p><u>Annex 8 Facilitation of border crossing procedures for international road transport</u></p> <p>Art 3 International road transport operations</p> <p>(...)</p> <p>(iv) shall co-operate, in particular through advance information exchange, with their counterparts in other Contracting Parties in order to accelerate border crossing procedures for perishable foodstuffs and live animals, in case these loads are subject to sanitary inspections.</p> <p><u>Annex 4 Phytosanitary inspection</u></p> <p>Art. 4 Organization of controls</p> <p>1. The Contracting Parties shall endeavour:</p> <p>(...)</p> <p>to facilitate the movement of goods, in particular through the co-</p>		

<i>TFA</i> ¹	<i>TIR Convention</i>	<i>Harmonization Convention</i>	<i>WCO Revised Kyoto Convention</i> ²	<i>Comments</i>
		<p>ordination of working hours of the phytosanitary and Customs services and agreement to effect clearance of perishable goods outside normal hours where their arrival has been notified in advance.</p> <p><u>Annex 5 Control of compliance with technical standards</u></p> <p>Art 4 Organization of controls</p> <p>(...)</p> <p>To facilitate the movement of goods, in particular through the coordination of working hours of the service responsible for the control of compliance with technical standards and the Customs services and agreement to effect clearance of perishable goods outside normal hours where their arrival has been notified in advance.</p> <p><u>Annex 6 Quality control</u></p> <p>Art 3 Organization of controls</p> <p>(...)</p>		

<i>TFA</i> ¹	<i>TIR Convention</i>	<i>Harmonization Convention</i>	<i>WCO Revised Kyoto Convention</i> ²	<i>Comments</i>
		<p>To facilitate the movement of goods, in particular through the coordination of working hours of the quality control and Customs services and agreement to effect clearance of perishable goods outside normal hours where their arrival has been notified in advance.</p>		
		<p><u>Annex 8 Facilitation of border crossing procedures for international road transport</u></p>		
		<p>Art 3 International road transport operations (...)</p>		
		<p>Referring in particular to Article 7 of this Convention, priority shall be given to urgent consignments, e.g, live animals and perishable goods. In particular, the competent services at border crossing points:</p>		
		<p>(i) shall take the necessary measures to minimize waiting times for ATP-approved vehicles transporting perishable foodstuffs or for vehi-</p>		

<i>TFA</i> ¹	<i>TIR Convention</i>	<i>Harmonization Convention</i>	<i>WCO Revised Kyoto Convention</i> ²	<i>Comments</i>
		cles transporting live animals, as from their time of arrival at the frontier until their regulatory, administrative, Customs and sanitary controls.		
		(...)		
		Art 6 Border crossing points		
		In order to ensure that the required formalities at border crossing points are streamlined and accelerated, the Contracting Parties shall meet, as far as possible, the following minimum requirements for border crossing points open for international goods traffic:		
		(...)		
		(ii) separation of traffic for different types of traffic on both sides of the border allowing to give preference to vehicles under the cover of valid international Customs transit documents or carrying live animals or perishable foodstuffs;		

<i>TFA</i> ¹	<i>TIR Convention</i>	<i>Harmonization Convention</i>	<i>WCO Revised Kyoto Convention</i> ²	<i>Comments</i>
<p>(b) in exceptional circumstances where it would be appropriate to do so, outside the business hours of customs and other relevant authorities.</p> <p>9.2 Each Member shall give appropriate priority to perishable goods when scheduling any examinations that may be required.</p> <p>9.3 Each Member shall either arrange or allow an importer to arrange for the proper storage of perishable goods pending their release. The Member may require that any storage facilities arranged by the importer have been approved or designated by its relevant authorities. The movement of the goods to those storage facilities, including authorizations for the operator moving the goods, may be subject to the approval, where required, of the relevant authorities. The Member shall, where practicable and consistent with domestic legislation, upon the request of the importer, provide for any procedures necessary for the release to take place at those storage facilities.</p> <p>9.4 In case of significant delay in the release of perishable goods, and upon written request, the importing Member shall, to the extent practicable, provide a communication on the</p>	<p>Art. 46, para. 2: Contracting Parties shall arrange to the fullest extent possible for Customs operations concerning perishable goods at Customs offices to be facilitated.</p>	<p><u>Annex 8 Facilitation of border crossing procedures for international road transport</u></p> <p>Art 3 International road transport operations</p> <p>(...)</p> <p>(iii) shall allow, as far as possible, the operation of the necessary refrigerating units of vehicles carrying perishable foodstuffs during the time of crossing the border, unless this is impossible as a result of the required control procedure.</p> <p><u>Annex 2 Medico-sanitary inspection</u></p> <p>Art 5 Co-operation</p>		

<i>TFA</i> ¹	<i>TIR Convention</i>	<i>Harmonization Convention</i>	<i>WCO Revised Kyoto Convention</i> ²	<i>Comments</i>
reasons for the delay.		<p>(...)</p> <p>When a consignment of perishable goods is intercepted during medico-sanitary inspection, the competent service shall endeavour to notify the corresponding service of the country of exportation within as short a time as possible, indicating the reasons for the interception and the measures taken concerning the goods.</p> <p><u>Annex 3 Veterinary inspection</u></p> <p>Art 6 Co-operation</p> <p>(...)</p> <p>When a consignment of perishable goods or live animals is intercepted during veterinary inspection, the competent service shall endeavour to notify the corresponding service of the country of exportation within as short a time as possible, indicating the reasons for the interception and the measures taken concerning the goods.</p>		

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		<p><u>Annex 4 Phytosanitary inspection</u></p> <p>Art 6 Co-operation</p> <p>(...)</p> <p>When a consignment of perishable goods or live animals is intercepted during veterinary inspection, the competent service shall endeavour to notify the corresponding service of the country of exportation within as short a time as possible, indicating the reasons for the interception and the measures taken concerning the goods.</p>		
		<p><u>Annex 5 Control of compliance with technical standards</u></p> <p>Art 6 Co-operation</p> <p>(...)</p> <p>When a consignment of perishable goods is intercepted during control of compliance with technical standards, the competent service shall endeavour to notify the corresponding service of the country of exportation within as short a time as possible, indicating the reasons for the interception and the measures taken concerning the goods.</p>		

<i>TFA</i> ¹	<i>TIR Convention</i>	<i>Harmonization Convention</i>	<i>WCO Revised Kyoto Convention</i> ²	<i>Comments</i>
		<p>tation within as short a time as possible, indicating the reasons for the interception and the measures taken concerning the goods.</p> <p><u>Annex 6 Quality control</u></p> <p>Art 5 Co-operation</p> <p>(...)</p> <p>When a consignment of perishable goods is intercepted during quality control, the competent service shall endeavour to notify the corresponding service of the country of exportation within as short a time as possible, indicating the reasons for the interception and the measures taken concerning the goods.</p>		
<p>Art. 8: Border agency cooperation</p> <p>1. Each Member shall ensure that its authorities and agencies responsible for border controls and procedures dealing with the importation, exportation, and transit of goods cooperate with one another and coordinate their activities in order to facilitate trade.</p>	<p>Preamble:</p> <p>The Contracting Parties, (...)</p> <p>Declaring themselves in favour of a simplification and a harmonization of administrative formalities in</p>	<p>Art 2 Aim</p> <p>In order to facilitate the international movement of goods, this Convention aims at reducing the requirements for completing formalities as well as the number and duration of controls, in particular by</p>	<p><u>General Annex – Chapter 3 (Clearance and other Customs Formalities)</u></p> <p>3.35 Transitional Standard</p> <p>If the goods must be inspected by other competent authorities and the Customs also</p>	<p>According to the preamble of the TIR Convention, the obligation to cooperate is set forth throughout the Convention (e.g. Art. 34 “The authori-</p>

<i>TFA</i> ¹	<i>TIR Convention</i>	<i>Harmonization Convention</i>	<i>WCO Revised Kyoto Convention</i> ²	<i>Comments</i>
	the field of international transport, in particular at frontiers (...)	national and international co-ordination of control procedures and of their methods of application. Art 4 Co-ordination of controls The Contracting Parties shall undertake, to the extent possible, to organize in a harmonized manner the intervention of the Customs services and the other control services.	schedules an examination, the Customs shall ensure that the inspections are co-ordinated and, if possible, carried out at the same time.	ties at the Customs offices <u>en route</u> of each of the Contracting Parties shall accept the Customs seals and/or identifying marks affixed by the competent authorities of other Contracting Parties (...)"
2. Each Member shall, the extent possible and practicable, cooperate on mutually agreed terms with other Members with whom it shares a common border with a view to coordinating procedures at border crossings to facilitate cross-border trade. Such cooperation and coordination may include: (a) alignment of working days and hours	Art. 45: Each Contracting Party shall cause to be published the list of the Customs offices of departure, Customs offices <u>en route</u> and Customs offices of destination approved by it for accomplishing TIR operations. The Contracting Parties of adjacent territories shall consult each other to agree upon corresponding frontier offices and upon their opening hours.	Art 7 Co-operation between adjacent countries (...) (b) endeavour to ensure that the following correspond: (...) Opening hours of frontier posts		

<i>TFA</i> ¹	<i>TIR Convention</i>	<i>Harmonization Convention</i>	<i>WCO Revised Kyoto Convention</i> ²	<i>Comments</i>
		(...)		
(b) alignment of procedures and formalities	Art. 49: This Convention shall not prevent the application of greater facilities which Contracting Parties grant or may wish to grant either by unilateral provisions or by virtue of bilateral or multi-lateral agreements, provided that such facilities do not impede the application of the provisions of this Convention, and in particular, TIR operations.	(Annexes 1, 2, 3, 4, 5, 6, 8 and 9 of the Convention)		
(c) development and sharing of common facilities		Art 7 Co-operation between adjacent countries		
(d) joint controls;		(...)	(a) endeavour to arrange for the joint control of goods and documents, through the provision of shared facilities;	
		(...)		
		<u>Annex 1 Harmonization of Customs Controls and Other Controls</u>		
		(...)		
		Art 3 Organization of Controls		
		When several controls have to be carried out at the same place, the competent services shall make all appropriate arrangements to carry them out simultaneously, if possible, or with the minimum delay. They shall endeavour to co-ordinate their re-		

<i>TFA</i> ¹	<i>TIR Convention</i>	<i>Harmonization Convention</i>	<i>WCO Revised Kyoto Convention</i> ²	<i>Comments</i>
		<p>quirements as to documents and information.</p> <p>In particular, the competent services shall make all appropriate arrangements for the necessary personnel and facilities to be available at the place where the controls are carried out.</p> <p><u>Annex 9 Facilitation of border crossing procedures for international rail freight</u></p> <p>(...)</p> <p>Art 5 Cooperation between adjacent countries at border (interchange) stations</p> <p>In accordance with the provisions of Article 7 of the Convention, Contracting Parties shall coordinate actions with respect to the controls of rolling stock, containers, piggyback semi-trailers and goods as well as the processing of shipping and accompanying documentation and shall endeavour to arrange all forms of joint controls on the basis of bilateral agreements.</p>		

<i>TFA</i> ¹	<i>TIR Convention</i>	<i>Harmonization Convention</i>	<i>WCO Revised Kyoto Convention</i> ²	<i>Comments</i>
(e) establishment of one stop border post control.		<u>Annex 8 Facilitation of border crossing procedures for international road transport</u> (...) Art 6 Border crossing points (...) (i) facilities enabling joint controls between neighbouring States (one-stop technology), 24 hours a day, whenever justified by trade needs and in line with road traffic regulations;		
Art. 9: Movement of goods intended for import under customs control Each Member shall, to the extent practicable, and provided all regulatory requirements are met, allow goods intended for import to be moved within its territory under customs control from a customs office of entry to another customs office in its territory from where the goods would be released or cleared.		<u>Annex 1 Harmonization of Customs Controls and Other Controls</u> Art 1 Principles (...) In application of this principle, it is possible if appropriate to carry out all or part of these controls elsewhere than at the frontier, provided that the procedures used	<u>Specific Annex E – Chapter 1 (Customs Transit)</u> Art.1–25 ⁶	

⁶ Due to space constraints, this item has not been transcribed to the present document.

<i>TFA</i> ¹	<i>TIR Convention</i>	<i>Harmonization Convention</i>	<i>WCO Revised Kyoto Convention</i> ²	<i>Comments</i>
		contribute to facilitate the international movement of goods.		
		<u>Annex 8 Facilitation of border crossing procedures for international road transport</u>		
		Art 3 International road transport operations		
		(...)		
		Contracting Parties shall endeavour to transfer, to the extent possible and not only for transit traffic, all necessary control procedures to the places of departure and destination of the goods transported by road so as to alleviate congestion at the border crossing points.		
		(...)		
		<u>Annex 9 Facilitation of border crossing procedures for international rail freight</u>		
		Art 6 Controls		
		(...)		
		Shall carry out simplified controls at border (interchange) stations		

<i>TFA</i> ¹	<i>TIR Convention</i>	<i>Harmonization Convention</i>	<i>WCO Revised Kyoto Convention</i> ²	<i>Comments</i>
<p>Art. 10: Formalities connected with importation, exportation and transit</p> <p>1. Formalities and Documentation requirements</p> <p>1.1 With a view to minimizing the incidence and complexity of import, export, and transit formalities and to decreasing and simplifying import, export, and transit documentation requirements and taking into account the legitimate policy objectives and other factors such as changed circumstances, relevant new information, business practices, availability of techniques and technology, international best practices, and inputs from interested parties, each Member shall review such formalities and documentation requirements and, based on the results of the review, ensure, as appropriate, that such formalities and documentation requirements are:</p> <p>(a) Adopted and/or applied with a view to a rapid release and clearance of goods, particularly perishable goods;</p>	<p>Preamble:</p> <p>The Contracting Parties, (...)</p> <p>Declaring themselves in favour of a simplification and a harmonization of administrative formalities in the field of international transport, in particular at frontiers</p> <p>(...)</p>	<p>and shall, as far as possible, move certain forms of controls to the stations of departure and destination.</p> <p>(...)</p> <p>Art 2: Aim: In order to facilitate the international movement of goods, this Convention aims at reducing the requirements for completing formalities as well as the number and dura-</p>	<p><u>General Annex – Chapter 3 (Clearance and other Customs Formalities)</u></p> <p>The Goods declaration</p> <p>(a) Goods declaration format and contents</p> <p>3.11 Standard</p> <p>The contents of the Goods declaration shall be prescribed by the Customs. The paper format of the Goods declaration shall conform to the UN-layout key.</p> <p>For automated Customs clearance processes, the format of the electronically lodged Goods declaration shall be based on international</p>	<p>Although there is no clear provisions in the TIR Convention related to “rapid release” and “reduced time”, as stated on its preamble the aim of the convention is to minimize formalities and documentation requirements.</p> <p>See also comments related to Art 7, paragraph 9 of the Harmonization Convention.</p>

<i>TFA</i> ¹	<i>TIR Convention</i>	<i>Harmonization Convention</i>	<i>WCO Revised Kyoto Convention</i> ²	<i>Comments</i>
(b) Adopted and/or applied in a manner that aims at reducing the time and cost of compliance for traders and operators;		tion of controls, in particular by national and international co-ordination of control procedures and of their methods of application. <u>Annex 8 Facilitation of border crossing procedures for international road transport</u> Art 6 Border crossing points (...) encourage forwarding agents to establish adequate facilities at border crossings with the intention that they can offer services to transport operators on a competitive basis.	standards for electronic information exchange as prescribed in the Customs Co-operation Council Recommendations on information technology. 3.12 Standard The Customs shall limit the data required in the Goods declaration to only such particulars as are deemed necessary for the assessment and collection of duties and taxes, the compilation of statistics and the application of Customs law. 3.13 Standard Where, for reasons deemed valid by the Customs, the declarant does not have all the information required to make the Goods declaration, a provisional or incomplete Goods declaration shall be allowed to be lodged, provided that it contains the particulars deemed necessary by	
(c) The least trade restrictive measure chosen where two or more alternative measures are reasonably available for fulfilling the policy objective or objectives in question; and				
(d) Not maintained, including parts thereof, if no longer required.				
(...)				
2. Acceptance of Copies		Art 9 Documents (...)		See discussions on e-TIR.
2.1 Each Member shall, where appropriate, endeavour to accept paper or electronic copies of supporting documents required for import, export,		The Contracting Parties shall accept documents produced by any appro-		

<i>TFA</i> ¹	<i>TIR Convention</i>	<i>Harmonization Convention</i>	<i>WCO Revised Kyoto Convention</i> ²	<i>Comments</i>
<p>or transit formalities.</p> <p>2.2 Where a government agency a Member already holds the original of such a document any other agency of that Member shall accept a paper or electronic copy, where applicable, from the agency holding the original in lieu of the original document.</p> <p>2.3 A Member shall not require an original or copy of export declarations submitted to the customs authorities of the exporting Member as a requirement for importation.</p>		<p>appropriate technical process, provided that they comply with official regulations as to their form, authenticity and certification, and that they are legible and understandable.</p> <p>(...)</p> <p><u>Annex 9 Facilitation of border crossing procedures for international rail freight</u></p> <p>Art 8 Documentation</p> <p>(...) In their mutual relations, the Contracting Parties shall endeavour to reduce paper documents and to simplify documentation procedures by using electronic systems for the exchange of information corresponding to the information contained in railway consignment notes and customs declarations accompanying the goods, drawn up in accordance with the legislation of the Contracting Parties.</p>	<p>the Customs and that the declarant undertakes to complete it within a specified period.</p> <p>3.14 Standard</p> <p>If the Customs register a provisional or incomplete Goods declaration, the tariff treatment to be accorded to the goods shall not be different from that which would have been accorded had a complete and correct Goods declaration been lodged in the first instance.</p> <p>The release of the goods shall not be delayed provided that any security required has been furnished to ensure collection of any applicable duties and taxes.</p> <p>3.15 Standard</p> <p>The Customs shall require the lodgement of the original Goods declaration and only the minimum number of copies necessary.</p>	

<i>TFA</i> ¹	<i>TIR Convention</i>	<i>Harmonization Convention</i>	<i>WCO Revised Kyoto Convention</i> ²	<i>Comments</i>
			<p>(b) Documents supporting the Goods declaration</p> <p>3.16 Standard</p> <p>In support of the Goods declaration the Customs shall require only those documents necessary to permit control of the operation and to ensure that all requirements relating to the application of Customs law have been complied with.</p> <p>3.17 Standard</p> <p>Where certain supporting documents cannot be lodged with the Goods declaration for reasons deemed valid by the Customs, they shall allow production of those documents within a specified period.</p> <p>3.18 Transitional Standard</p> <p>The Customs shall permit the lodgement of supporting docu-</p>	

<i>TFA</i> ¹	<i>TIR Convention</i>	<i>Harmonization Convention</i>	<i>WCO Revised Kyoto Convention</i> ²	<i>Comments</i>
<p>3. Use of International Standards</p>			<p>ments by electronic means.</p> <p>3.19 Standard</p> <p>The Customs shall not require a translation of the particulars of supporting documents except when necessary to permit processing of the Goods declaration.</p> <p><u>General Annex – Chapter 3 (Clearance and other Customs Formalities)</u></p> <p>3.11 Standard</p> <p>The contents of the Goods declaration shall be prescribed by the Customs. The paper format of the Goods declaration shall conform to the UN-layout key.</p> <p>For automated Customs clearance processes, the format of the electronically lodged Goods declaration shall be based on international standards for electronic information exchange as pre-</p>	

<i>TFA</i> ¹	<i>TIR Convention</i>	<i>Harmonization Convention</i>	<i>WCO Revised Kyoto Convention</i> ²	<i>Comments</i>
<p>3.1 Members are encouraged to use relevant international standards or parts thereof as a basis for their import, export, or transit formalities and procedures, except as otherwise provided for in this Agreement.</p>		<p><u>Annex 8 Facilitation of border crossing procedures for international road transport</u></p> <p>Art. 4 Vehicle inspection</p> <p>The Contracting Parties, not yet Parties to the Agreement Concerning the Adoption of Uniform Conditions for Periodical Technical Inspections of Wheeled Vehicles and the Reciprocal Recognition of such Inspections (1997), should endeavour, in line with relevant national and international</p>	<p>scribed in the Customs Co-operation Council Recommendations on information technology.</p> <p><u>General Annex – Chapter 7 (Application of Information Technology)</u></p> <p>7.2 Standard</p> <p>When introducing computer applications, the Customs shall use relevant internationally accepted standards.</p>	<p>The TIR System incorporates a number of international standards. See for example the Recommendation adopted by the Administrative Committee for the TIR Convention “Introduction of the HS code of Goods in the TIR Carnet” (31 January 2008) and Comment to Article 22</p>

<i>TFA</i> ¹	<i>TIR Convention</i>	<i>Harmonization Convention</i>	<i>WCO Revised Kyoto Convention</i> ²	<i>Comments</i>
		<p>laws and regulations, to facilitate the crossing of road vehicles across borders by accepting the International Technical Inspection Certificate as provided for in this Agreement (...).</p> <p>Art 5 International Vehicle Weight Certificate</p> <p>In order to accelerate border crossings, the Contracting Parties, in line with relevant national and international laws and regulations, should endeavour to avoid repetitive vehicle weighing procedures at border crossings by accepting and mutually recognizing the International Vehicle Weight Certificate as contained in Appendix 2 to this Annex. (...)</p> <p><u>Annex 9 Facilitation of border crossing procedures for international rail freight</u></p> <p>Art 9 Use of the CIM/SMGS railway consignment note</p> <p>The Contracting Parties may use, instead of the other shipping docu-</p>		“Specification of Customs Seal”.

<i>TFA</i> ¹	<i>TIR Convention</i>	<i>Harmonization Convention</i>	<i>WCO Revised Kyoto Convention</i> ²	<i>Comments</i>
		ments currently stipulated by international treaties, the CIM/SMGS railway consignment note, which at the same time could be a customs document.		
3.2 Members are encouraged to take part, within the limits of their resources, in the preparation and periodic review of relevant international standards by appropriate international organizations.	Art 50: The Contracting Parties shall communicate to one another, on request, information necessary for implementing the provisions of this Convention, and particularly information relating to the approval of road vehicles or containers and to the technical characteristics of their design.			The TIR System also sets a number of technical standards agreed by the Parties (e.g. Annex 2 – Regulations on Technical Conditions Applicable to Road Vehicles which May be Accepted for International Transport under Customs Seal)
(...)				
7. Common Border Procedures and Uniform Documentation Requirements			<u>General Annex – Chapter 3 (Clearance and other Customs Formalities)</u>	
7.1 Each Member shall, subject to paragraph 7.2, apply common customs procedures and uniform documentation requirements for release and clearance of goods throughout its territory.	Chapter III – Transport of Goods under TIR Carnet (...) (b) Procedure for Transport under Cover of a TIR Carnet	(Annexes 1, 2, 3, 4, 5, 6, 8 and 9 of the Convention)	3.11 Standard The contents of the Goods declaration shall be prescribed by	Arts. 15–28 of the TIR Convention details a specific customs procedure and documentation requirements

<i>TFA</i> ¹	<i>TIR Convention</i>	<i>Harmonization Convention</i>	<i>WCO Revised Kyoto Convention</i> ²	<i>Comments</i>
<p>7.2 Nothing in this Article shall prevent a Member from:</p> <p>(a) differentiating its procedures and documentation requirements based on the nature and type of goods, or their means of transport;</p> <p>(b) differentiating its procedures and documentation requirements</p>	<p>Art. 47: The provisions of this Convention shall preclude neither the application of restrictions and controls imposed under national regulations on grounds of public morality, public security, hygiene or public health, or for veterinary or phy-</p>		<p>the Customs. The paper format of the Goods declaration shall conform to the UN-layout key.</p> <p>For automated Customs clearance processes, the format of the electronically lodged Goods declaration shall be based on international standards for electronic information exchange as prescribed in the Customs Co-operation Council Recommendations on information technology.</p> <p>3.20 Standard</p> <p>The Customs shall permit the lodging of the Goods declaration at any designated Customs office.</p>	

<i>TFA</i> ¹	<i>TIR Convention</i>	<i>Harmonization Convention</i>	<i>WCO Revised Kyoto Convention</i> ²	<i>Comments</i>
<p>for goods based on risk management;</p> <p>(c) differentiating its procedures and documentation requirements to provide total or partial exemption from import duties or taxes;</p> <p>(d) applying electronic filing or processing; or</p> <p>(e) differentiating its procedures and documentation requirements in a manner consistent with the Agreement on the Application of Sanitary and Phytosanitary Measures.</p>	<p>topathological reasons, nor the levy of dues chargeable by virtue of such regulations.</p> <p>The provisions of this Convention shall not preclude the application of other provisions either national or international governing transport.</p> <p>Art. 49: This Convention shall not prevent the application of greater facilities which Contracting Parties grant or may wish to grant either by unilateral provisions or by virtue of bilateral or multilateral agreements provided that such facilities do not impede the application of the provisions of this Convention, and in particular, TIR operations.</p>			
<p>9. Temporary Admission of Goods and Inward and Outward Processing</p>				<p>See Convention on Temporary Admission (Istanbul Convention), 1993</p>
<p>9.1 Temporary Admission of Goods</p> <p>Each Member shall allow, as provided for in its laws and regulations, goods to be brought into its customs territory conditionally relieved, totally or partially, from</p>			<p>(Specific Annex G to the Revised Kyoto Convention is all about temporary admission. It covers the conditions attached to temporary</p>	

<i>TFA</i> ¹	<i>TIR Convention</i>	<i>Harmonization Convention</i>	<i>WCO Revised Kyoto Convention</i> ²	<i>Comments</i>
<p>payment of import duties and taxes if such goods are brought into its customs territory for a specific purpose, are intended for re-exportation within a specific period, and have not undergone any change except normal depreciation and wastage due to the use made of them.</p>			<p>admission, such as the identification of goods and the time-limit for their re-exportation.)</p>	
<p>9.2 Inward and Outward Processing</p> <p>(a) Each Member shall allow, as provided for in its laws and regulations, inward and outward processing of goods. Goods allowed for outward processing may be re-imported with total or partial exemption from import duties and taxes in accordance with the Member's laws and regulations.</p> <p>(b) For the purposes of this Article, the term "inward processing" means the customs procedure under which certain goods can be brought into a Member's customs territory conditionally relieved, totally or partially, from payment of import duties and taxes, or eligible for duty drawback, on the basis that such goods are intended for manufacturing, processing or repair and subsequent exportation.</p> <p>(c) For the purposes of this Article, the term "outward processing" means the customs procedure under which goods which are in free cir-</p>			<p>(Specific Annex F to the Revised Kyoto Convention sets out very detailed standards on inward processing, outward processing and Drawback and includes many recommended practices.)</p>	

<i>TFA</i> ¹	<i>TIR Convention</i>	<i>Harmonization Convention</i>	<i>WCO Revised Kyoto Convention</i> ²	<i>Comments</i>
<p>cultation in a Member's customs territory may be temporarily exported for manufacturing, processing, or repair abroad.</p> <p>Art. 11: Freedom of transit</p> <p>1. Any regulations or formalities in connection with traffic in transit imposed by a Member shall not be:</p> <p>(a) Maintained if the circumstances or objectives giving rise to their adoption no longer exist or if the changed circumstances or objectives can be addressed in a reasonably available less trade-restrictive manner;</p> <p>(b) Applied in a manner that would constitute a disguised restriction on traffic and transit</p> <p>2. Traffic in transit shall not be conditioned upon collection of any fees or charges imposed in respect of transit, except the charges for transportation or those commensurate with administrative expenses entailed by transit or with the cost of services rendered.</p>	<p>Art. 4: Goods carried under the TIR procedure shall not be subject to the payment or deposit of import or export duties and taxes at Customs offices <u>en route</u>.</p> <p>Art. 46: No charge shall be made for Customs attendance in connection with the Customs operations mentioned in this Convention, save where it is provided on days or at times or places other than those normally ap-</p>	<p>Art 10 Goods in transit</p> <p>The Contracting Parties shall, wherever possible, provide simple and speedy treatment for goods in transit, especially for those travelling under cover of an international Customs transit procedure, by limiting their inspections to cases where these are warranted by the actual circumstances or risks.</p>	<p>(Chapter 1 of Specific Annex E to the Revised Kyoto Convention sets out principles concerning Customs transit. It provides for a transit system which is intended to achieve maximum facilitation of the movement of goods under Customs control in international transport, as well as offering transit countries the requisite security and Customs guarantees. It covers procedures such as formalities at the office of departure, Customs seals, formalities en route and termination of Customs transit. In addition, Chapter 2 of Specific Annex E to the Revised Kyoto Convention sets out principles concerning transshipment. The Chapter covers, for</p>	<p>The TIR Convention corroborates with the absence of import or export duties and taxes for goods in transit, provided that any security required has been furnished (see Comments to Article 4). It also advocates for minimum transit restrictions and controls (See comments to Article 47).</p>

<i>TFA</i> ¹	<i>TIR Convention</i>	<i>Harmonization Convention</i>	<i>WCO Revised Kyoto Convention</i> ²	<i>Comments</i>
<p>3. Members shall not seek, take, or maintain any voluntary restraints or any other similar measures on traffic in transit. This is without prejudice to existing and future national regulations, bilateral or multilateral arrangements related to regulating transport, consistent with WTO rules.</p>	<p>pointed for such operations.</p> <p>Art. 47: The provisions of this Convention shall preclude neither the application of restrictions and controls imposed under national regulations on grounds of public morality, public security, hygiene or public health, or for veterinary or phytopathological reasons, nor the levy of dues chargeable by virtue of such regulations. The provisions of this Convention shall not preclude the application of other provisions either national or international governing transport.</p> <p>(Comments to Article 47: Trade facilitation and Customs controls</p> <p>The TIR Convention is a Customs Convention aimed at the Customs transit regime. The objective of Article 47 is to allow for the application of additional restrictions and controls based on national regulations other than Customs regulations.</p> <p>Therefore it should not be used to justify supplementen-</p>	<p><u>Annex 2 Medico-sanitary inspection</u></p> <p>Art 4 Goods in transit</p> <p>Within the framework of Conventions in force the Contracting Parties shall, as far as possible, dispense with the medico-sanitary inspection of goods in transit in those circumstances where there is no risk of contamination.</p> <p><u>Annex 3 Veterinary inspection</u></p> <p>Art 5 Goods in transit</p> <p>Within the framework of Conventions in force the Contracting Parties shall, as far as possible, dispense with the veterinary inspection of animal products in transit in those circumstances where there is no risk of contamination.</p> <p><u>Annex 4 Phytosanitary inspection</u></p> <p>Art 5 Goods in transit</p> <p>Within the framework of Conventions in force</p>	<p>example, the declaration, examination and identification of goods.)</p>	

<i>TFA</i> ¹	<i>TIR Convention</i>	<i>Harmonization Convention</i>	<i>WCO Revised Kyoto Convention</i> ²	<i>Comments</i>
	<p>tary requirements.</p> <p>Where Article 47, paragraph 1 becomes applicable, such restrictions and controls will usually lead to delays and extra costs for transport business. In recognition of this, such restrictions and controls shall be kept to a minimum and be limited to the cases where the circumstances or the real risks justify them.)</p>	<p>the Contracting Parties shall, as far as possible, dispense with the phytosanitary inspection of goods in transit, unless such measures are necessary for the protection of their own plants.</p>		
<p>4. Each Member shall accord to products which will be in transit through the territory of any other Member treatment no less favourable than that which would be accorded to such products if they were being transported from their place of origin to their destination without going through the territory of such other Member.</p>				<p>Art. 11(4) is outside the scope of the TIR Convention.</p>
<p>5. Members are encouraged to make available, where practicable, physically separate infrastructure (such as lanes, berths and similar) for traffic in transit.</p>	<p>Art. 49: This Convention shall not prevent the application of greater facilities which Contracting Parties grant or may wish to grant either by unilateral provisions or by virtue of bilateral or multilateral agreements provided that such facilities do not impede the application of the provisions of this Convention, and in particular, TIR opera-</p>	<p><u>Annex 8 Facilitation of border crossing procedures for international road transport</u></p> <p>Art 6 Border crossing points</p> <p>(...)</p> <p>(ii) separation for traffic for different types of traffic on both sides of the border allowing to</p>		<p>In line with the TIR system (art. 49). However there is no clear encouragement for Parties to make physically separate infrastructure for transit under the TIR Convention.</p>

<i>TFA</i> ¹	<i>TIR Convention</i>	<i>Harmonization Convention</i>	<i>WCO Revised Kyoto Convention</i> ²	<i>Comments</i>
	tions.	give preference to vehicles under the cover of valid international Customs transit documents or carrying live animals or perishable foodstuffs;		
<p>6. Formalities, documentation requirements, and customs controls in connection with traffic in transit shall not be more burdensome than necessary to:</p> <p>(a) Identify the goods;</p> <p>(b) Ensure fulfilment of transit requirements.</p>	<p>Art. 5: Goods carried under the TIR procedure in sealed road vehicles, combinations of vehicles or containers shall not as a general rule be subject to examination at Customs offices en route. However, to prevent abuses, Customs authorities may in exceptional cases, and particularly when irregularity is suspected, carry out an examination of the goods at such offices.</p>	<p>Art 10 Goods in transit</p> <p>The Contracting Parties shall, wherever possible, provide simple and speedy treatment for goods in transit, especially for those travelling under cover of an international Customs transit procedure, by limiting their inspections to cases where these are warranted by the actual circumstances or risks.</p>		
<p>7. Once goods have been put under a transit procedure and have been authorized to proceed from the point of origination in a Member's territory, they will not be subject to any customs charges nor unnecessary delays or restrictions until they conclude their transit at the point of destination within the Member's territory.</p>	<p>(Comments to Article 47:</p> <p>Trade facilitation and Customs controls</p> <p>The TIR Convention is a Customs Convention aimed at the Customs transit regime. The objective of Article 47 is to allow for the application of additional restrictions and controls based on national regulations other than Customs regulations.</p>			

<i>TFA</i> ¹	<i>TIR Convention</i>	<i>Harmonization Convention</i>	<i>WCO Revised Kyoto Convention</i> ²	<i>Comments</i>
<p>8. Members shall not apply technical regulations and conformity assessment procedures within the meaning of the Agreement on Technical Barriers to Trade to goods in transit.</p>	<p>Therefore it should not be used to justify supplementary requirements.</p> <p>Where Article 47, paragraph 1 becomes applicable, such restrictions and controls will usually lead to delays and extra costs for transport business. In recognition of this, such restrictions and controls shall be kept to a minimum and be limited to the cases where the circumstances or the real risks justify them.</p> <p>Art. 47: The provisions of this Convention shall preclude neither the application of restrictions and controls imposed under national regulations on grounds of public morality, public security, hygiene or public health, or for veterinary or phytopathological reasons, nor the levy of dues chargeable by virtue of such regulations.</p> <p>The provisions of this Convention shall not preclude the application of other provisions either national or international governing transport.</p>	<p><u>Annex 5 Control of compliance with technical standards</u></p> <p>Art 5 Goods in transit</p> <p>The controls of compliance with technical standards do not normally apply to goods in through transit.</p> <p><u>Annex 6 Quality control</u></p> <p>Art 4 Goods in transit</p> <p>Quality controls do not normally apply to goods in through transit.</p>		

<i>TFA</i> ¹	<i>TIR Convention</i>	<i>Harmonization Convention</i>	<i>WCO Revised Kyoto Convention</i> ²	<i>Comments</i>
	<p>(Comments to Article 47:</p> <p>Trade facilitation and Customs controls</p> <p>The TIR Convention is a Customs Convention aimed at the Customs transit regime. The objective of Article 47 is to allow for the application of additional restrictions and controls based on national regulations other than Customs regulations.</p> <p>Therefore it should not be used to justify supplementary requirements.</p> <p>Where Article 47, paragraph 1 becomes applicable, such restrictions and controls will usually lead to delays and extra costs for transport business. In recognition of this, such restrictions and controls shall be kept to a minimum and be limited to the cases where the circumstances or the real risks justify them.</p> <p>Art. 19: The goods and the road vehicle, the combination of vehicles or the container shall be produced with the TIR Carnet at the Customs office of departure. The Customs authorities of</p>	<p><u>Annex 9 Facilitation of border crossing procedures for international rail freight</u></p> <p>Art 8 Documentation</p> <p>(...)</p>		<p>See also discussions on e-TIR and authorized consignees.</p>

<i>TFA</i> ¹	<i>TIR Convention</i>	<i>Harmonization Convention</i>	<i>WCO Revised Kyoto Convention</i> ²	<i>Comments</i>
	the country of departure shall take such measures as are necessary for satisfying themselves as to the accuracy of the goods manifest and either for affixing the Customs seals or for checking Customs seals affixed under the responsibility of the said Customs authorities by duly authorized persons.	The Contracting Parties shall endeavour to provide the customs authorities in advance with information on goods arriving at border (interchange) stations as contained in the railway consignment note and customs declaration. The format, and the procedure and deadlines for providing the information, shall be determined by the Contracting Parties.		
10. Once traffic in transit has reached the customs office where it exits the territory of a Member, that office shall promptly terminate the transit operation if transit requirements have been met.	Art. 28(1) Termination of a TIR operation shall be certified by the Customs authorities without delay. Termination of a TIR operation may be certified without or with reservation: where termination is certified with reservation this shall be on account of facts connected with the TIR operation itself. These facts shall be clearly indicated in the TIR carnet.			
11. Where a Member requires a guarantee in the form of a surety, deposit or other appropriate monetary or non-monetary instrument for traffic in transit, such guarantee shall be limited to ensuring that requirements arising from such traffic in transit are ful-	Art. 8 (3): Each Contracting Party shall determine the maximum sum per TIR Carnet, which may be claimed from the guaranteeing association on the basis of the provi-			

<i>TFA</i> ¹	<i>TIR Convention</i>	<i>Harmonization Convention</i>	<i>WCO Revised Kyoto Convention</i> ²	<i>Comments</i>
filled.	sions of paragraphs 1 and 2 above.			
12. Once the Member has determined that its transit requirements have been satisfied, the guarantee shall be discharged without delay.	<p>Art. 10: Discharge of a TIR operation has to take place without delay.</p> <p>When the Customs authorities of a Contracting Party have discharged a TIR operation they can no longer claim from the guaranteeing association payment of the sums mentioned in Article 8, paragraphs 1 and 2, unless the certificate of termination of the TIR operation was obtained in an improper or fraudulent manner or no termination has taken place.</p>			
13. Each Member shall, in a manner consistent with its laws and regulations, allow comprehensive guarantees which include multiple transactions for same operations or renewal or guarantees without discharge for subsequent consignments.	<p>Art. 17: A single TIR Carnet shall be made out in respect of each road vehicle or container. However, a single TIR Carnet may be made out in respect of a combination of vehicles or for several containers loaded on to a single road vehicle or on to a combination of vehicles. In that case the TIR manifest of the goods covered by the TIR Carnet shall list separately the contents of each vehicle in the com-</p>			

<i>TFA</i> ¹	<i>TIR Convention</i>	<i>Harmonization Convention</i>	<i>WCO Revised Kyoto Convention</i> ²	<i>Comments</i>
	<p>bination of vehicles or of each container.</p> <p>Chapter II</p> <p>Issue of TIR Carnets</p> <p>Liability of Guaranteeing Associations</p> <p>Art. 23: The Customs authorities shall not:</p> <p>- Require road vehicles, combinations of vehicles or containers to be escorted at the carriers' expense on the territory of their country, (...)</p> <p>(Comment to Art. 23 Escort of road vehicles)</p> <p>Article 23 implies that escort may be prescribed under exceptional circumstances only when compliance with Customs law cannot be ensured by other means. A decision regarding escort should be based on risk analysis. In particular, Customs authorities should analyse the risk that the transport operator will not present the road vehicle(s) together with the goods to the Customs office of destination or exit</p>			
<p>14. Each Member shall make publicly available the relevant information it uses to set the guarantee, including single transaction and, where applicable, multiple transaction guarantee.</p>				<p>The conditions and regarding the use of TIR carnet for guarantees are set out in arts 6-11 of the Convention other relevant information region.</p>
<p>15. Each Member may require the use of customs convoys or customs escorts for traffic in transit only in circumstances presenting high risks or when compliance with customs laws and regulations cannot be ensured through the use of guarantees. General rules applicable to customs convoys or customs escorts shall be published in accordance with Article 1.</p>			<p>Art 10 Goods in transit (...)</p> <p>They shall endeavour to facilitate to the utmost the transit of goods carried in containers or other load units affording adequate security.</p>	

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	<p>(en route) and that the goods may illegally be put into free circulation.</p> <p>When doing so, Customs authorities are recommended to assess, among others, the following factors (in no particular order):</p> <ul style="list-style-type: none"> - Information on Customs infringements committed by the TIR Carnet holder as well as on his previous withdrawals or exclusions from the TIR procedure; - Information on the reputation of the transport operator; - The amount of import or export duties and taxes at risk; - The origin of the goods and their itinerary. <p>In the case of escorts and in particular if no other written proof is provided to the carrier, Customs authorities are recommended, at the request of the carrier, to insert into the counterfoil No. 1 of the TIR Carnet under item 5 "Miscellaneous" the word "Escort", followed by a short indication of the reasons which have led to</p>			

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	<p>the requirement for the escort.</p> <p>According to Explanatory Note 0.1(f), escort fees should be limited in amount to the approximate cost of the services rendered and should not represent an indirect protection to domestic products or a tax on imports or exports for fiscal purposes</p>			
<p>16. Members shall endeavor to cooperate and coordinate with one another with a view to enhancing freedom of transit. Such cooperation and coordination may include, but is not limited to, an understanding on:</p> <p>(a) Charges;</p> <p>(b) Formalities and legal requirements; and</p> <p>(c) The practical operation of transit regimes.</p>				<p>In accordance with the preamble of the Convention, the TIR Convention sets out a comprehensive system for cooperation on border transit regimes. (e.g. Art. 46 on charges, Chapter III on the operation, etc.).</p>
		<p>Art 10 Goods in transit</p> <p>The Contracting Parties shall (...) endeavour to provide for extension of</p>		

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<p>17. Each Member shall endeavour to appoint a national transit coordinator to which all enquiries and proposals by other Members relating to the good functioning of transit operations can be addressed.</p> <p>Art. 12: Customs Cooperation⁷</p>		<p>the hours and the competence of existing Customs posts available for Customs clearance for goods carried under an international Customs transit procedure.</p>	<p><u>General Annex – Chapter 6 (Customs Control)</u></p> <p>6.7 Standard</p> <p>The Customs shall seek to co-operate with other Customs administrations and seek to conclude mutual administrative assistance agreements to enhance Customs control.</p>	

⁷ Not analysed in depth.