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INLAND TRANSPORT COMMITTEE

Working Party on Customs Questions affecting Transport

(One-hundred-and-tenth session, 14–17 June 2005,
agenda item 7 (b) (ii))

**CUSTOMS CONVENTION ON THE INTERNATIONAL TRANSPORT
OF GOODS UNDER COVER OF TIR CARNETS (TIR CONVENTION 1975) ***

Revision of the Convention

**Draft recommendation for the introduction of the HS-code into the goods manifest of
the TIR Carnet**

Note by the secretariat

A. BACKGROUND

1. At its one-hundred-and-ninth session, the Working Party considered document TRANS/WP.30/2005/5, transmitted by the European Community, containing a number of issues relating to the verification, liability and the legal status in connection with the proposal for introduction of a Recommendation for the use of the HS-code into the goods manifest of the TIR Carnet as set out in document TRANS/WP.30/2004/30. The Working Party considered that the

* The UNECE Transport Division has submitted the present document after the official documentation deadline due to resource constraints.

views expressed in the document needed to be reflected in the draft Recommendation and requested the secretariat, in cooperation with the European Community and the IRU, to the extent possible, to incorporate in the draft Recommendation the issues raised in document TRANS/WP.30/2005/5 (TRANS/WP.30/218, paras. 38 and 39).

2. Following this request and having consulted with the European Community and the IRU, the secretariat has updated the draft Recommendation, as contained in annex 1.

3. At the same time, it is the view of the secretariat that, with the new text of the draft Recommendation, it would become doubtful whether the purposes of the Recommendation, as set out in its preamble, could be achieved. In order to be able to apply effective risk management and risk assessment measures with regard to goods in transit, the Customs authorities would need to be presented with a reliable HS-code of the goods. If the Recommendation set out in annex 1 would come into force, the Customs authorities would be provided with either an HS-code for which the TIR Carnet holder bears no responsibility or, in the worst case, with no HS-code at all.

4. It should also be recalled that, once indicated under box 10 of the goods manifest, the HS code of the goods becomes a part of the Customs transit declaration. By signing off the vouchers of the TIR Carnet in boxes 13-15, the holder declares the information on the HS-code to be correct and complete. Thus, the text of the Recommendation set out in annex 1 would contradict its non-committal nature, causing TIR Carnet holders to be reluctant to indicate the HS-code.

5. Taking into account the above-mentioned considerations, the secretariat has prepared an alternative draft Recommendation that is laid down in annex 2 and which the Working Party may wish to consider.

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Annex 1

INTRODUCTION OF THE HS CODE OF GOODS IN THE TIR CARNET

**Recommendation adopted by the
Administrative Committee for the TIR Convention, 1975,**

on ...

The Administrative Committee,

Stressing the need for the application of effective risk management and risk assessment measures with regard to goods in transit;

Bearing in mind that a TIR transport is often preceded by an exportation declaration containing the commodity code of the goods made in accordance with the International Convention on the Harmonized Commodity Description and Coding System (the so-called HS code);

Recognizing the importance of the twin objective of identifying those goods that may pose a security risk and of facilitating the movement of other goods;

Convinced that, where access to the HS code is possible, its use in the TIR Carnet in addition to a plain language description of the goods could contribute to this objective;

Considering also that the inclusion of the HS code in the TIR Carnet would also facilitate electronic data processing;

Recognizing that relevant amendments to the TIR Convention being prepared under Phase III of the TIR revision process may take some time to enter into force;

1. Decides to recommend that TIR Carnet holders or any other persons filling-in the TIR Carnet on their behalf are to indicate the HS code of the goods under box 10 of the goods manifest [on all vouchers] [on the voucher not for Customs use (yellow page)]¹ of the TIR Carnet, in addition to a plain language description of the goods;

¹ The Working Party should, in particular, consider the two alternatives in [..] with a view to adopting the most appropriate one.

2. Urges Customs authorities at the Customs office of departure to verify, where possible, the HS code against the export Customs declaration. If the TIR Carnet has been accepted by the Customs office of departure without indication of the HS code, the HS code should not be required either by subsequent Customs offices en route or Customs offices of destination.

The absence of the HS code of the goods in the TIR Carnet shall not lead to delays during a TIR transport and shall not be an obstacle to the acceptance of TIR Carnets. The absence of the HS code shall not be considered as an infringement of the Convention and shall not lead to any liabilities of the TIR Carnet holder.

The same shall apply in those cases where the Customs authorities suspect that the HS code may be incorrect or where there are inconsistencies between the plain language description of the goods and the HS code.

Without prejudice to Article 8 paragraph 6 of the TIR Convention, the plain language description of the goods will be deemed to be correct in cases where there is an inconsistency between the plain language description and the description indicated by the HS code.

The practical application of this Recommendation shall be reviewed 12 months following the date of entry into force with a view to ensuring that it meets its objectives.

The present Recommendation will come into effect on

Annex 2

INTRODUCTION OF THE HS CODE OF GOODS IN THE TIR CARNET

**Recommendation adopted by the
Administrative Committee for the TIR Convention, 1975,**

on ...

The Administrative Committee,

Stressing the need for the application of effective risk management and risk assessment measures with regard to goods in transit;

Bearing in mind that a TIR transport is often preceded by an exportation declaration containing the commodity code of the goods made in accordance with the International Convention on the Harmonized Commodity Description and Coding System (the so-called HS code);

Recognizing the importance of the twin objectives of identifying those goods that may pose a security risk and of facilitating the movement of other goods;

Convinced that, where access to the HS code is possible, its use in the TIR Carnet in addition to a plain language description of the goods could contribute to this objective;

Considering also that the inclusion of the HS code in the TIR Carnet would also facilitate electronic data processing;

Recognizing that relevant amendments to the TIR Convention being prepared under Phase III of the TIR revision process may take some time to enter into force;

1. Decides to recommend that the Customs authorities at the Customs office of departure are to indicate the HS-code of the goods under the box "For official use" on all vouchers of the TIR Carnet. Where possible, the HS-code from the export Customs declaration should be indicated. Otherwise, it should be indicated on the basis of measures to be taken by the Customs office of departure in order to verify the accuracy of the goods manifest of the TIR Carnet, according to Article 19 of the TIR Convention and Explanatory Note 0.19.

2. Decides to recommend that, in case the Customs authorities at the Customs office of departure have not indicated the HS-code of the goods, a subsequent Customs office en route is to do so under box "For official use" on all remaining vouchers of the TIR Carnet, on the basis of the plain language description of the goods from the goods manifest.

3. Urges the TIR Carnet holders to submit to the Customs authorities mentioned in paras. 1 and 2 above any available information and documentation which could assist them in the indication of the HS-code of the goods.

The absence of the HS-code of the goods in the TIR Carnet shall not lead to delays during a TIR transport and shall not be an obstacle to the acceptance of TIR Carnets.

The TIR Carnet holder may not be held responsible for the absence of or for any inconsistency in the HS-code.

Without prejudice to Article 8, paragraph 6 of the TIR Convention, the plain language description of the goods will be deemed to be correct in cases where there is an inconsistency between the plain language description and the HS code.

The practical application of this Recommendation shall be reviewed 12 months following the date of entry into force with a view to ensuring that it meets its objectives.

The present Recommendation will come into effect on
