



TIR EXECUTIVE BOARD (TIRExB)
COMMISSION DE CONTROLE TIR (TIRExB)
ИСПОЛНИТЕЛЬНЫЙ СОВЕТ МДП (ИСМДП)

Distr.: General
29 January 2016

ENGLISH ONLY

Administrative Committee for the TIR Convention, 1975

TIR Executive Board (TIRExB)

Sixty-sixth session
Geneva, 8 February 2016
Agenda item VII

Adaptation of the TIR procedure to modern business, logistics and transport requirements – Implementation of the intermodal aspects of the TIR procedure

Note by the secretariat

I. Background and mandate

1. At its previous session, the Board welcomed Mr. Francesco Dionori, Secretary of the UNECE Working Party on Intermodal Transport and Logistics (WP.24) and Mrs. Dalida Matic, IRU representative for intermodal transport to participate, as observers, in the discussions on the intermodal use of the TIR procedure. The secretariat and IRU provided a succinct summary of Informal document No. 12 (2015), which contains an overview of the main achievements of the Board in the area of intermodal TIR transport in the course of its most recent terms of office. Mr. Dionori informed the Board about the activities of WP.24 to promote intermodal transport and logistics.

2. TIRExB thanked Mr. Dionori and Mrs. Matic for their contributions and underlined the relevance of continuing discussing this topic. In order to even get a better picture, the Board requested the secretariat, in close collaboration with the Secretary of WP.24 and IRU, to submit a further document in which it would elaborate details of various example transports, in particular those where the TIR guarantee continues to function all through the TIR transport, the financial liability aspects during the different legs of an intermodal transport and possibilities for future cooperation with WP.24 (see TIRExB/REP/2015/65draft, paras. 15–18).

3. The secretariat, in close collaboration with the Secretary of WP.24 and IRU prepared Informal document No. 4 (2016) for consideration of the Board.

II. Examples of intermodal transports by IRU

4. Following the request expressed during the last session, IRU would like to provide details of scenarios encountered so far under the TIR procedure to support further discussions on the subject.

5. The first scenario refers to examples where there is only one carrier, the road transporter, but the TIR transport includes a non-road leg situated between two countries. The examples combine features similar to the example of a regular TIR transport referred to in the TIR Handbook:

- They represent a typical TIR transport;

- The customs office of departure and exit are situated in the same country as per normal;
 - The customs office of entry and destination are situated in the same country, as per normal;
 - The non–road leg (sea) takes place between the office of exit of one country and the office of entry of the next country;
 - Standard handling of the TIR Carnet takes place; the TIR operation is terminated as normal at the office of exit prior to the change of transport mode (from road to sea), and is restarted at the office of entry before the next change of transport mode (from sea to road again).
6. The second scenario refers to examples where there is only one carrier, the road transporter, but the TIR transport includes two non–road legs: one situated between the offices of exit and entry of two countries (sea); and one non–road leg (rail) situated within a Customs Union. The examples combine the following features:
- The customs office of departure and exit are situated in the same country, as per normal;
 - The customs office of entry and destination are not situated in the same country but both countries are part of a customs union;
 - The non–road (rail) leg takes place within the Customs Union;
 - The sea leg is handled as per the first scenario;
 - In the Customs Union, the change of mode of transport takes place within a single TIR operation, so again there are no implications for how the TIR Carnet is handled.
7. The third scenario refers to an example where the TIR transport includes a non–road leg (sea) situated between two countries and where the loading unit, a container, is transported by the TIR Carnet holder with the use of a sub–contractor. The example combines the following features:
- The customs office of departure and exit are situated in the same country;
 - The customs office of entry and destination are situated in the same country;
 - The non–road leg takes place between the office of exit of one country and the office of entry of the next country;
 - The handling of the TIR Carnet takes place as follows: the TIR Carnet refers to the container number; the TIR Carnet is terminated at the office of exit prior to the change of the transport mode. After the sea leg, a new TIR operation is started at the office of entry in the next country by a sub–contractor; the first transporter, who sub–contracted the sea carrier and the second road carrier, remains the TIR Carnet holder.

III. Collaboration with WP.24

8. At its previous session, by means of introduction, Mr. Francesco Dionori, Secretary of WP.24 explained the Board that, on the one hand, the work of WP.24 focusses on administering the European Agreement on Important International Combined Transport Lines and Related Installations (AGTC) of 1991 and the Protocol on Combined Transport on Inland Waterways to the AGTC of 1991 and, on the other hand, on promoting intermodal transport and logistics. Much work is aimed at breaking barriers between the various stakeholders, by means of, for example, identifying national master plans for intermodal transport or developing guidelines for freight and logistics. Logistics companies also participate in the work of WP.24 and share their experiences with other parties (see Informal document TIRExB/REP/2015/65/draft, para. 17).

9. As a first follow-up, the TIR secretariat was invited to attend the fifty–eighth session of WP.24 (30 November–1 December 2015, Geneva) in order to inform the meeting about the findings of the Board. The TIR secretariat presented the ongoing work and collaboration and a discussion followed. WP.24 concluded by asking the secretariat to make TIRExB Informal document No. 12 (2015) available on the WP.24 website to allow member States to review it and to potentially provide input into the next steps of the collaboration. Furthermore, WP.24 confirmed its readiness to collaborate with TIRExB in

the field of intermodal transport, as well as seeking, from its side, cooperation with the Board in customs-related problems jeopardizing the good conduct of intermodal transports.

10. As a first assessment, collaboration between TIRExB and WP.24 might be mutually beneficial in the following areas:

(a) Intermodal transport as part of modern transport chains and logistics. Since 2006, WP.24 is mandated to study logistical concepts, their developments and impact on modern transport and intermodal transport. In this context, WP.24 could be invited to also study and comment on the example(s) of intermodal TIR transports identified by the Board as being representative.

(b) As part of this joint exercise, both TIRExB and WP.24 could be invited to identify main barriers in TIR intermodal transports (at borders or elsewhere) and prepare joint guidelines for countries how to minimize those.

IV. Financial liability in intermodal transports

11. The secretariat, in consultation with IRU, looked into this issue and has come to the tentative observation that there should be no uncertainty regarding the liability for payment of customs duties and taxes in intermodal TIR transports. Either the goods are subject to the TIR procedure, in which case the liability for payment of customs duties and taxes lies with the TIR Carnet holder or they are not, because, at that moment, there is no ongoing TIR operation. In that case, the appropriate national legislation and regulations will apply. Commercial liability for the goods, vehicle etc. is not affected by the application (or not) of the TIR procedure.

12. For intermodal TIR transports involving a sea leg, TIR liability remains unchanged for the part of the TIR transport that is undertaken by road: the TIR Carnet holder remains liable for the customs duties and taxes due to the customs authorities on whose territory the TIR operation is taking place. For the sea leg, one TIR operation will usually have been terminated at the customs office of exit (the port of loading), and the next TIR operation will not be opened until the TIR Carnet is processed at the customs office of entry (port of unloading). Thus, whilst at sea, there is no TIR operation underway. Therefore, there is no framework within which a TIR claim can be made.

13. When it comes to liability in case part of the TIR transport is performed by rail, this issue will warrant further investigation. There may be variations, depending on whether rail movements are required by national customs legislation to be accompanied by a guarantee or not, and whether rail movements are checked at the geographic border.

V. Further considerations by the Board

14. TIRExB is invited to comment on the various scenarios and, possibly, decide if it seems appropriate to further study one or more of them, in preparation of drafting an example of best practice (guidelines) of a representative intermodal TIR transport. In addition, TIRExB is invited to further elaborate the potential collaboration with WP.24 further to the proposals by the secretariat. Finally, TIRExB may wish to comment on the liability issues raised by the secretariat.
