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

**TIR Executive Board (TIRExB)**

**REPORT OF THE SEVENTEENTH SESSION  
OF THE TIR EXECUTIVE BOARD (TIRExB)**  
(9 and 10 April 2003)

**ATTENDANCE**

1. The TIR Executive Board (TIRExB) held its seventeenth session on 9 and 10 April 2003 in Geneva.
2. The following members of the TIRExB were present: Mr. M. Amelio (Italy); Mr. S. Bagirov (Azerbaijan); Mr. G.-H. Bauer (Switzerland); Mr. R. Boxström (Finland); Mr. O. Fedorov (Ukraine); Mrs. Y. Kasikçi (Turkey); Mr. J. Marques (European Community); Mrs. H. Metaxa-Mariatou (Greece); Mrs. N. Rybkina (Russian Federation).
3. Mr. J. Capel Ferrer, Director, UNECE Transport Division, partially attended the session to inform the TIRExB about issues which were of interest to the Board.
4. The International Road Transport Union (IRU) attended the session as observer in accordance with Annex 8, Article 11, paragraph 5 of the Convention and was represented by Mr. J. Acri, Head, TIR System.

**OPENING STATEMENT**

5. In opening the meeting, Mr. J. Capel Ferrer, Director, UNECE Transport Division, congratulated all TIRExB members on their election to this body. He recalled that, according to the provisions of the TIR Convention and views expressed by the TIR Administrative Committee (AC.2), TIRExB members are elected in their personal capacity and should represent the interests of all Contracting Parties to the Convention rather than the interests of their respective Customs administrations. Mr. J. Capel Ferrer underlined the importance of the public-private partnership for

the well-functioning of the TIR Convention and suggested that the issues of sustainability of the TIR system and combating Customs fraud be among the priority items of the TIRExB. He also briefly informed the TIRExB of the following developments which were of interest to the Board:

- the Bureau of the UNECE Inland Transport Committee (ITC) had decided to undertake a review of the TIR system with the aim to identify its weaknesses and in order to avoid any future crisis (see also paras.12-14 below);
- following the mandate by AC.2, the UNECE Secretariat was in the process of revising the UNECE - IRU agreement;
- the Executive Secretary of the UNECE had approved the extension of the contracts of the six staff members of the TIR secretariat until 31 December 2003 (see also paras.18-21 below).

#### **ADOPTION OF THE AGENDA**

6. The TIRExB adopted the agenda of the session as prepared by the TIR secretariat (TIRExB/AGE/2003/17) with the inclusion of the following subjects:

Under agenda item 5                      Efficient functioning of the TIR secretariat

Under agenda item 5                      Possible participation of the WP.30 and AC.2 Chairmen in TIRExB sessions as observers

Under agenda item 14                      Interpretation at TIRExB sessions held in Geneva.

#### **ADOPTION OF THE REPORT OF THE SIXTEENTH SESSION OF THE TIRExB**

Documentation: TIRExB/REP/2002/16draft, Informal document No.9 (2003).

7. The TIRExB adopted the report of its sixteenth session as prepared by the TIR secretariat (TIRExB/REP/2002/16draft), subject to the following modifications:

#### Paragraph 3 bis

After paragraph 3, add a new paragraph 3 bis to read as follows:

"3 bis. When opening the meeting, Mr. J. Capel Ferrer, Director, UNECE Transport Division, addressed the TIR crisis which had broken out at the end of 2002. He pointed out that the TIR procedure was under a major threat, due to the misuse of its facilities by organized crime, particularly in some countries in transition. He also informed that Mr. M. Magold, TIR Secretary had been relieved of his duties by the UNECE Executive Secretary for reasons which were partly of

an internal nature and partly as a consequence of the recent events. According to Mr. Capel Ferrer, Mr. Magold had accepted that decision. The Board decided not to further pursue the issue for the moment, but to await first the information to be supplied by the Executive Secretary at the forthcoming WP.30 meeting, before deciding on any possible reaction to the Executive Secretary's decision."

#### Paragraph 14 bis

After paragraph 14, add a new paragraph 14 bis to read as follows:

"14 bis. Some members of the TIRExB expressed their concerns that using two TIR Carnets for one transport operation could increase transport costs, but the observer of the IRU pointed out that none of its members would reject this opportunity."

#### Paragraph 18

Modify the first sentence to read as follows:

"Although the TIR crisis was resolved at the last minute by an agreement between the IRU and the Russian side, the TIRExB agreed that there might be a danger that a new crisis could emerge and that all necessary measures should be taken in order to avoid that such a situation would happen in the future."

8. The revised text of the report of the sixteenth session of the Board is contained in document TIRExB/REP/2003/16.

### **PRIORITY ITEMS FOR CONSIDERATION AND RESOLUTION BY THE TIRExB IN 2003**

Documentation: TIRExB/AGE/2003/17.

9. The TIRExB agreed on the following priority areas for consideration and resolution in 2003:
- Prevention of Customs fraud within the TIR system by facilitating the exchange of relevant information between competent authorities of Contracting Parties, associations and international organizations;
  - National Customs control measures;
  - Computerization of the TIR procedure;
  - Monitoring of the price of TIR Carnets;
  - Functioning of the TIR international guarantee system;
  - Full application of the EDI control system for TIR Carnets;

- Support for training activities on the application of the TIR procedure, mainly in Contracting Parties where difficulties are experienced in this area;
- Preparation of an example of a TIR Carnet duly filled-in.

10. The TIRExB felt that the above items might need to be grouped according to their priority (high, medium or low) and decided to revert to this issue at the next session. The TIRExB also recalled its earlier decision that urgent requests by Contracting Parties should always be met without delay (TIRExB/REP/2001/9, para.10).

11. Concerning training activities, the TIRExB was of the view, that, following the December 2002 crisis, a regional seminar on the application of the TIR Convention should be convened in the Russian Federation. The Board invited the Russian Customs authorities to host such a seminar and requested the TIR secretariat to contact the State Customs Committee of the Russian Federation accordingly.

## **SUSTAINABILITY OF THE TIR PROCEDURE**

Documentation: Informal document No.10 (2003).

12. The TIRExB took note the UNECE Inland Transport Committee (ITC), at its sixty-fifth session in February 2003, considered the difficulties in the application of the TIR Convention which had happened at the end of 2002. In particular, the Committee stressed that in the future the Convention should be applied in a continuous and smooth way and requested its Bureau, in cooperation with other parties concerned (Chairman of WP.30, the secretariat and the IRU), to consider the difficulties encountered and to propose solutions for the future.

13. Following that request, the ITC Bureau had requested the UNECE secretariat to develop a questionnaire to be sent to Contracting Parties of the TIR Convention to review the functioning of the TIR system, to identify possible weaknesses and to recommend appropriate solutions. The results of the questionnaire are expected to be available at the July 2003 meeting of the ITC Bureau and, most likely, they will not be available before the next session of the TIRExB in June 2003.

14. The TIRExB was of the view that, for various reasons, neither ITC nor its bureau might be in a position to evaluate, without the support of specific TIR-related bodies, the functioning of the TIR Customs Convention. Thus, the TIRExB felt that it should also be involved in the process of strengthening the TIR procedure and should be informed of the results of the above questionnaire.

## **FUNCTIONS AND ROLES OF THE TIRExB, THE TIR SECRETARIAT AND THE IRU**

Documentation: Informal document No.11 (2003).

15. The TIRExB was informed that the TIR Administrative Committee, at its February 2003 session, approved the three-stage approach proposed by the group of "friends of the Chairman" convened by the Chairman of WP.30 in January 2003 (TRANS/WP.30/AC.2/69, para.43). The Board also noted that activities were under way to implement the first stage, namely, a revision of the UNECE-IRU contract (see also para.5 above).

16. The Board also considered Informal document No.11 (2003) transmitted by Mr. J. Marques (European Community), containing some ideas with regard to the roles and functioning of the TIRExB. The Board noted that the objective of this document was not to change the existing legal framework of the TIRExB (TIR Convention and the Terms of Reference), but to clarify some key provisions concerning the tasks, objectives and functioning of the Board. The Board felt that proposals contained in Informal document No.11 (2003) could be used for the preparation of the work programme of the TIRExB for the year 2003 and beyond.

17. In this context, the TIRExB was also of the opinion that it was time to review all the tasks performed by the Board since its establishment in 1999. To this end, the TIR secretariat was requested to prepare, for the next session, a consolidated document containing, on the one hand, all the functions of the TIRExB according to the provisions of the TIR Convention and its Terms of Reference, and, on the other hand, activities undertaken by the TIRExB in 1999-2003. On the basis of this document and the work programme for 2003, the TIR secretariat should prepare a two-year plan of activities by the TIRExB as well as, if necessary, proposals concerning adjustment of the Terms of Reference of the Board. At a later stage, the plan and proposals should be submitted to the TIR Administrative Committee for approval.

### **Efficient functioning of the TIR secretariat**

18. The TIRExB reiterated that for its well-functioning it is essential that the Board be supported by a strong and efficient TIR secretariat. The TIRExB noted with concern that contracts of all staff members of the TIR secretariat would expire on 30 June 2003. The Board felt that this situation could jeopardize its work as it would not allow the TIRExB to plan any activities as of July 2003.

19. The TIRExB took note that the main reasons for granting the TIR secretariat staff six-month contracts only, instead of annual contracts, seemed to be the TIR crisis happened in December 2002 and not the reservation about the TIRExB budget made by the IRU when signing the UNECE-IRU agreement, as had been stated before. In this regard, the Board noted that the TIR Administrative Committee, at its February 2003 session, confirmed the view of WP.30 that it is the sole competency of the TIR Administrative Committee to decide on the budget for the TIRExB and on

the size of the levy on the TIR Carnet to be collected to finance its budget. In the view of the Administrative Committee, the IRU only acts as an intermediary for the transfer of the necessary funds (TRANS/WP.30/AC.2/69, para.34).

20. In this context, the TIRExB noted with satisfaction that the General Assembly of the IRU to be held in April 2003 may lift the above reservation. The TIRExB also welcomed the information that the Executive Secretary of the UNECE had approved the extension of contracts of the staff members of the TIR secretariat until 31 December 2003 (see also para.5 above) and requested the UNECE secretariat to come back to the previous practice of one-year contracts, in order to insure high-quality services. The TIRExB also recalled that its budget for the year 2003 had foreseen an upgrade of key TIR secretariat staff and that the IRU had transmitted in full the required amount to the TIRExB budget.

21. The TIRExB also regretted that, for the time being, it did not have a permanent TIR Secretary. This situation did not seem to comply with the TIR Convention and the Rules of Procedure of the TIRExB. It was also expected that a new TIR Secretary should be endorsed by the TIR Administrative Committee, as in the past. In this regard, Mr. J. Capel Ferrer (UNECE) informed that Mr. P. Hansen had been appointed acting TIR Secretary. He also assured the TIRExB of full support by the UNECE and stressed that the UNECE would do its utmost to provide the TIRExB with an efficient functioning TIR secretariat and would appoint a permanent TIR Secretary as soon as possible.

#### **Possible participation of the WP.30 and AC.2 Chairmen in TIRExB sessions as observers**

22. The TIRExB considered a proposal made by Mrs. Y. Kasikçi (Turkey) at the previous session of the Board and supported by the AC.2 Chairman in his communication to the TIRExB, that the Chairmen of AC.2 and WP.30 should be present as observers at TIRExB sessions in 2003, for the sake of transparency between different TIR-related bodies in the post-crisis environment.

23. The Board was not in a position to come to a consensus regarding this issue. Some members of the Board pointed out that, since the TIRExB is a subsidiary body of the TIR Administrative Committee, the AC.2 Chairman should be allowed, if he so wishes, to participate in TIRExB sessions as observer. However, others argued that the TIRExB was an independent body whose members had been entrusted by the TIR Administrative Committee to perform certain tasks. Thus, these members of the Board saw no need for the Chairmen of AC.2 and/or WP.30 to participate in TIRExB sessions. The independence of the Board, within its Terms of Reference, could also be underlined by the standing practice that TIRExB members do not coincide with the elected Chairmen of WP.30 or AC.2.

24. As a result of the discussions held, the proposal was not supported by a majority of the TIRExB members. However, the Board did not exclude that the Chairmen of AC.2 and/or WP.30 could be invited to participate at any future TIRExB session in relation to issues where they may

contribute to the work of the Board. The Chairman of the TIRExB would inform the Chairman of AC.2 of this decision.

## **PREPARATION OF AN EXAMPLE OF A TIR CARNET DULY FILLED-IN**

Documentation: Informal document No.1 (2003), Informal document No.8 (2003).

25. On the basis of Informal document No.8 (2003), the TIRExB continued its deliberations with regard to the double role of Customs offices of departure (or destination) and the use of vouchers No.1 and No.2 provided that there are several Customs offices of departure or destination (Informal document No.1 (2003)). As a result, the Board endorsed a new Explanatory Note and a new comment to the TIR Convention (annex) and decided to submit both to AC.2 for consideration and possible approval.

26. The TIRExB also considered the example of a TIR Carnet duly filled-in as contained in Informal document No.1 (2003), covering a TIR transport along the following route: Turkey (2 Customs offices of departure) - (ferryboat) - Italy - Switzerland (1<sup>st</sup> office of destination) - Germany (2<sup>nd</sup> office of destination). TIRExB members were invited to scrutinize the example and to send their comments to the TIR secretariat. The TIRExB also felt that, once the example would be ready for the inclusion into the TIR Handbook, it should be supplemented with a number of introductory comments explaining peculiarities of the TIR transport and, in particular, the proper transmission of data to the SafeTIR system.

## **EXAMPLE PROCEDURE FOR EFFECTIVE COMMUNICATION BETWEEN CUSTOMS AUTHORITIES AND THE NATIONAL GUARANTEEING ASSOCIATION**

Documentation: Informal document No.7 (2003).

27. The TIRExB discussed at length Informal document No. 7 (2003), prepared by the secretariat in cooperation with the IRU. The TIRExB was of the view that the approach of the document was too unilateral, dealing only with recommended elements to be supplied by Customs to associations. It also pointed out that the choice of words in the table of elements for effective communication (recommended, optional, mandatory) was at times ambiguous and in need of further clarification. In addition, the TIRExB would like, where appropriate, legal references to be included into the table. Finally, the TIRExB submitted a number of specific remarks with regard to the contents of the table itself and requested the secretariat to draft, in cooperation with the IRU, a new document taking duly account of the observations by the TIRExB.

## **MONITORING OF THE FUNCTIONING OF THE TIR GUARANTEE SYSTEM**

### **Customs claim statistics**

Documentation: Informal document No. 26/Rev.1 (2002).

28. The TIRExB welcomed the final results of the survey on Customs claims undertaken by the TIR secretariat in 2002, covering the period from 1999 to 2001 (Informal document No. 26/Rev.1 (2002)). The TIRExB underlined the importance of the presented data on a country-by-country basis and felt that such statistics could be used as an early warning system with a view to identifying difficulties in the application of the TIR Convention and dangerous trends in Customs fraud. At the same time, the Board noted that claim statistics normally reflect the situation with Customs infringements committed 1-2 years earlier and, thus, may not necessarily provide the most recent picture. For this reason, the TIRExB requested the TIR secretariat to collect the latest data on Customs claims and infringements from Contracting Parties with a high level of claims, in particular, from the Russian Federation and the Republic of Belarus.

29. The TIRExB felt that general information on claims, as reported by Customs authorities, should be complemented with statistics available from the IRU. At the same time, the Board took note that a comparative analysis between Customs and IRU data would be rather difficult, due to differences in the approaches taken (dates of reference, currency, exchange rate, etc.).

30. In this context, the IRU informed the Board of the following figures on Customs claims (payment requests) lodged in the past:

Pending claims

On 31 December 2002: 7984 cases.

On 31 March 2003: 8088 cases.

Overview of claims from 1995 (old and new insurance pools) until December 2002

Paid: 3965 cases.

Closed without payment: 3375 cases.

Total: 7340 cases.

31. The IRU also informed the TIRExB of the situation for the first 3 months of 2003:

- 904 notifications or pre-notifications of irregularities had been transmitted to the IRU via national guaranteeing associations;

- 2384 SafeTIR requests for reconciliation had been transmitted, out of which only 921 had been replied.

32. According to the IRU, the above figures for 2003 was a cause of concern and demonstrated that there was an urgent need for the implementation of real antifraud measures (prevention and control) and concrete application of Articles 8.7, 6.4 and 38 of the TIR Convention to allow the

proper identification of the person(s) directly liable and the implementation of appropriate sanctions. The IRU also underlined the importance of the full implementation of the SafeTIR system.

### **Settlement of Customs claims in the Republic of Belarus and in the Russian Federation**

33. The TIRExB took note that, at the end of 2002, the IRU had concluded agreements on the settlement of outstanding Customs claims with the competent authorities of Russia and of Belarus. No information regarding the content of these agreements was provided.

### **PREVENTION OF CUSTOMS FRAUD WITHIN THE TIR SYSTEM**

Documentation: Informal document No.12 (2003).

34. The TIRExB generally endorsed the draft letters to OLAF and WCO, contained in Informal document No. 12 (2003). However, the TIRExB decided to review the draft letter to OLAF, taking account of some technical proposals for improvement, submitted by Mr. J. Marques ((European Community) at the meeting, aimed at better addressing the specific environment in which OLAF is fulfilling its tasks. The TIRExB also considered which other major stakeholders in the field of enforcement could be approached (like Europol and Interpol), and decided, for the time being, to focus its actions to those bodies dealing with the specific Customs aspects of international fraud. The TIRExB requested the secretariat to finalize the WCO draft, taking account of some minor linguistic changes, and to submit a revised draft letter to OLAF to the Board, via e-mail, for final approval.

35. In this context, the IRU pointed out that prevention of Customs fraud within the TIR system should be considered at various levels starting from the procedure of authorization of transport operators to utilize TIR Carnets (Annex 9, part II of the Convention), which, according to the IRU, considerably vary from one Contracting Party to another. The IRU felt that, to ensure the effective selection of TIR Carnet holders, weak points in the authorization procedure in some countries should be identified and guidelines regarding the implementation of Annex 9, part II should be developed. Furthermore, examination of new trends of fraud, recommendations in terms of Risk assessment, are of extreme importance. Finally, a proper fraud prevention policy should include clear mechanisms to apply sanctions to infringers or fraudsters. In this framework, the TIR Convention provides for a basis: Articles 8.7, 6.4, 36 and 38, which are often not applied. An effort should be made without delay in that direction. The Board requested the IRU to transmit a document for the next session.

## **NATIONAL CONTROL MEASURES**

### **Order No. 1132 of 28.11.2001 by the State Customs Committee (SCC) of the Russian Federation**

36. The TIRExB recalled its earlier decision to bring to the attention of the TIR Administrative Committee (AC.2) the fact that SCC had not accepted the conclusion by the Board that the above Order was not in line with Articles 4 and 28 of the TIR Convention (TIRExB/REP/2002/15, paras. 27 and 28; TIRExB/REP/2002/14/Rev.1, para. 29). The TIRExB took note that AC.2, at its October 2002 session, pointed out that this issue would need to be addressed by the Committee (TRANS/WP.30/AC.2/67, para.13). At its subsequent session in February 2003, the Committee took into account a request by the European Community to study in detail Decree No. 1132 and requested the secretariat to prepare a document on this issue for its thirty-fifth session in September 2003 (TRANS/WP.30/AC.2/69, para.66).

### **National control measures introduced in the Republic of Belarus against Lithuanian transport operators**

37. The TIRExB recalled its earlier deliberations on the subject held at the fourteenth and fifteenth sessions of the Board (TIRExB/REP/2002/14/Rev.1, para. 29 and TIRExB/REP/2002/15, paras. 29-33). The Board was informed that the Byelorussian Customs authorities had abolished obligatory Customs escorts of all Lithuanian transport operators. Additional Customs control measures would apply against only those Lithuanian transport operators which had committed Customs infringements. The TIRExB welcomed this information.

### **Special tax for Customs formalities in Romania**

Documentation: Informal document No.3 (2003).

38. The TIRExB recalled its earlier decision that a tax collected by the Romanian Customs from some transport operators utilizing the TIR procedure did not comply with the provisions of Article 46, paragraph 1 of the TIR Convention (TIRExB/REP/2002/15, paras. 35-37). The Board took note that, despite several requests by the TIR secretariat, the Romanian Customs administration had not provided substantive clarifications on the issue and continued to levy the above tax. The TIRExB felt that this issue should be reported to AC.2 and/or WP.30 and requested the TIR secretariat to inform the Romanian Customs accordingly. The Board also noted that the IRU would contact the Romanian guaranteeing association on the matter.

### **Recent instructions by the Turkish Customs authorities**

Documentation: Informal document No.4 (2003).

39. The TIRExB was informed that, pursuant to Article 20 of the TIR Convention, the Turkish Customs authorities require transport operators to follow a prescribed route and to pass some TIR Customs control points located mainly at parking places next to gas stations. The Board took note that these measures had been introduced over 15 years ago for safety reasons and that these parking places had been included into the Register of safe parking places maintained by the European Conference of Ministers of Transport (ECMT).

### **OTHER MATTERS**

#### **Interpretation at TIRExB sessions held in Geneva**

Documentation: Informal document No.13 (2003).

40. The TIRExB expressed its dissatisfaction over the fact that, despite the request of the Board at its sixteenth session (3 February 2003), the UNECE secretariat had not been in a position to arrange for full simultaneous interpretation from/into English, French and Russian at the present session. The TIRExB also regretted that its members had not been informed of this situation well in advance of the session.

41. The TIRExB recalled its Rules of procedure adopted in 1999, according to which "English, French and Russian shall be the working language of the TIRExB. Speeches made in any of the working languages will be interpreted into the other working languages, as required". The Board stressed that professional simultaneous interpretation was essential in order to allow all TIRExB members to efficiently participate in the discussions at sessions of the Board. Thus, the TIRExB was of the view that a solution must be found for the future.

42. Mr. J. Capel Ferrer (UNECE) pointed out that, in the past, full simultaneous interpretation was in general provided at TIRExB sessions held in Geneva during the same week as sessions of WP.30 and AC.2. Concerning the present session which was convened separately, the UN Conference Services had informed of the non-availability of simultaneous interpretation facilities (interpreters + meeting room with the necessary equipment) on 9 and 10 April 2003. The secretariat apologized for not letting TIRExB know about this situation. Mr. J. Capel Ferrer assured that, in 2003, full simultaneous interpretation would be provided at all TIRExB sessions held in Geneva in the same week as sessions of WP.30 and AC.2, in particular, at the next session of the TIRExB in June 2003. He also agreed to explore possibilities for the UNECE to continue this practice in 2004, but indicated that, most probably, as of 2004 interpretation costs should be borne by the TIRExB budget (Informal document No.13 (2003)). The TIRExB decided to revert to this issue at its next session.

### **Miscellaneous**

43. With deep sorrow the TIRExB recalled the death of Mr. Innari Parts, the distinguished delegate of Estonia. For a great number of years, Mr. Parts had participated in sessions of the Working Party on Customs Questions affecting Transport and the TIR Administrative Committee, which he had chaired during 2001. Mr. Parts had also been a member of the TIRExB from 1999 to 2001. In memoriam Mr. Parts, the TIRExB held a minute of silence.

44. The TIRExB expressed its gratitude to the former members of the Board and requested the TIR secretariat to send them letters of thanks.

45. The TIRExB welcomed Mr. J. Acri as a new representative of the IRU.

46. The TIRExB expressed its deep appreciation to Ms. Olga Otradnova (UNECE) for the excellent interpretation from/into English and Russian at the present session.

### **DATE AND PLACE OF NEXT SESSIONS**

47. The TIRExB decided to hold its eighteenth session on 16, 17 and possibly 20 June 2003 in Geneva, in conjunction with the 104<sup>th</sup> session of WP.30. The TIRExB also welcomed and endorsed the proposal by Mr. S. Bagirov (Azerbaijan) to host the nineteenth session of the Board in Azerbaijan in the fall 2003 (exact dates to be determined in June 2003).

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**Annex**

**DRAFT EXPLANATORY NOTE AND COMMENT  
ENDORSED BY THE TIR EXECUTIVE BOARD**

Add a new Explanatory Note 0.1 (b) to Article 1 (b) of the TIR Convention to read as follows:

"Annex 6, new Explanatory Note 0.1 (b)

Article 1 (b) implies that, where several Customs offices of departure or destination are located in one or several countries, there may be more than one TIR operation in a Contracting Party. Under these circumstances the national leg of a TIR transport carried out between two successive Customs offices, regardless of whether they are offices of departure, destination or en route, can be considered as a TIR operation."

Add a new comment to Annex 1 to the TIR Convention to read as follows:

*"Use of extra sheets in case of several Customs offices of departure or destination*

*According to No. 6 of the Rules regarding the Use of the TIR Carnet, two extra sheets are required for each additional Customs office of departure or destination. In line with Explanatory Note 0.1 (b), each national leg of a TIR transport carried out between two successive Customs offices, whatever their status, can be considered as a TIR operation. To ensure uninterrupted Customs control, it is recommended to use one set of vouchers No. 1/No. 2 and to apply a separate discharge procedure for each TIR operation. Where there are several Customs offices of departure, the succeeding Customs office(s) of departure not only start(s) a new TIR operation, but also certify(es) the termination of the previous TIR operation by filling-in the respective voucher No.2 and counterfoil No.2 of the TIR Carnet. Thus, the succeeding Customs office(s) of departure also fulfil(s) the role of the Customs office of destination or exit (en route) for the goods loaded at the previous offices of departure. This also applies, mutatis mutandis, where there are several Customs offices of destination. The preceding office(s) of destination not only certify(ies) termination of the previous TIR operation, but also start(s) a new TIR operation by filling-in the respective voucher No.1 and counterfoil No.1 of the TIR Carnet. Thus, the preceding office(s) of destination also fulfil(s) the role of the Customs office of departure or entry (en route) for the goods bound for the subsequent office(s) of destination."*

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