



**Economic and Social  
Council**

Distr.  
GENERAL

TRANS/WP.30/2005/29  
15 August 2005

Original: ENGLISH

---

**ECONOMIC COMMISSION FOR EUROPE**

**INLAND TRANSPORT COMMITTEE**

Working Party on Customs Questions affecting Transport  
(One-hundred-and-eleventh session, 4–7 October 2005,  
agenda item 7 (b) (iii))

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

**Revision of the Convention**

**Amendment proposals for the Convention**

**Transmitted by the European Community (EC)**

1. During the 110<sup>th</sup> meeting of the Working Party on Customs Questions Affecting Transport (WP.30), the European Community was invited to submit a document to the secretariat concerning the proposed amendments to Article 4 and the Explanatory Note to Article 8 paragraph 3 of the TIR Convention.

***Article 4***

2. As stated by the Community's representatives during the 110<sup>th</sup> session of the WP.30, the Community considers that the opportunity should now be taken to clarify the meaning of this Article. To that end the Community appreciates the secretariat's analysis in document

---

\* The UNECE Transport Division has submitted the present document after the official documentation deadline due to planning oversight.

TRANS/WP.30/2005/16 and, in the light of the issues raised in that document – in particular the proposed introduction of a new Explanatory Note – the Community now proposes that the Article should be amended to read as follows:

*"Without prejudice to the provisions of Article 8 of this Convention, as long as the goods are carried under the TIR procedure the payment or security of the import or export duties and taxes shall be suspended."*

3. This formulation would obviate the need for the proposed Explanatory Note.

***Explanatory Note 0.8.3***

4. The Community is grateful to the secretariat for document TRANS/WP.30/2005/18 which concerns a complex set of proposed amendments to the Explanatory Note to Article 8, paragraph 3.

5. The Community agrees with the secretariat's conclusion that the first sentence of the proposed Explanatory Note should remain with Article 8 paragraph 3.

6. With regard to the remainder of the proposed Explanatory Note, the Community also agrees with the secretariat's suggestion that it would be more appropriate to place this text, subject to a modification to replace the word "involved" with the phrase "associated with these goods", in either Article 2 or Article 3. The Community considers that Article 3 (b) would be the most appropriate place because the Explanatory Note in effect clarifies the scope of Article 3 (b) by explaining that certain transport operations are not guaranteed. However to address the secretariat's concern mentioned in paragraph 10 of document TRANS/WP.30/2005/18, the Community proposes to further modify the proposed ***Explanatory Note to Article 3 (b)*** to read as follows:

*"Transport operations involving the following types of goods cannot be performed under cover of a TIR Carnet given the extraordinarily high risk of fraud associated with these goods:*

- (1) Undenatured ethyl alcohol of an alcoholic strength by volume of 80% or higher (HS code: 22.07.10)*
- (2) Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80%: spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages (HS code: 22.08)*
- (3) Cigars, cheroots and cigarillos, containing tobacco (HS code: 24.02.20)*

- (4) *Cigarettes containing tobacco (HS code: 24.02.20)*
- (5) *Smoking tobacco, whether or not containing tobacco substitutes in any proportion (HS code: 24.03.10)."*

7. The Community agrees with the secretariat's proposal to convert the existing comment to Explanatory Note 0.8.3 to an Explanatory Note bearing in mind it will be necessary to take into account the proposed new wording of Article 4 (see above). Moreover the Community believes it would be sensible to combine the two texts. Thus the proposed ***Explanatory Note to Article 8.3*** would read as follows:

*"Customs authorities are recommended to limit to a sum equal to \$US 50,000 per TIR Carnet the maximum amount which may be claimed from the guaranteeing association.*

8. *In accordance with Article 4 of the Convention, the payment or security of import or export duties and taxes shall be suspended as long as the goods are carried under the TIR procedure, even if the duties and taxes at risk exceed the amount of US\$ 50,000 or a similar sum fixed by the national Customs authorities. In such cases the Customs authorities could, however, in conformity with Article 23 of the Convention, require road vehicles to be escorted at the carriers' expense on the territory of their country."*

9. In addition the Community considers the second paragraph of this Explanatory Note should also be placed with Article 23 where it would replace the existing comment. Thus there would be a new ***Explanatory Note to Article 23*** to read as follows:

*"In accordance with Article 4 of the Convention, the payment or security of import or export duties and taxes shall be suspended as long as the goods are carried under the TIR procedure, even if the duties and taxes at risk exceed the amount of US\$ 50,000 or a similar sum fixed by the national Customs authorities. In such cases the Customs authorities could, however, in conformity with Article 23 of the Convention, require road vehicles to be escorted at the carriers' expense on the territory of their country."*

10. Finally, the existing comment to Article 4 should be modified in order to cross refer to the Explanatory Notes to Articles 8.3 and 23.

-----