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**ECONOMIC COMMISSION FOR EUROPE**

**INLAND TRANSPORT COMMITTEE**

Working Party on Customs Questions affecting Transport

(One-hundred-and-twelfth session, 31 January – 3 February 2006,  
agenda item 11)

**PROGRAMME OF WORK FOR 2006 TO 2010**

Note by the secretariat

The secretariat reproduces below texts of the following resolutions, adopted by the Working Party on Customs Questions affecting Transport:

Resolution No. 46 “Measures to Ensure the Continued Compliance of Containers with the Standards for Transport of Goods under Customs Seals”, adopted on 20 November 1987;

Resolution No. 47 “Introduction of an Additional TIR Carnet with Higher Guarantee”, adopted on 2 July 1993;

Resolution No. 48 for Contracting Parties to the 1954 Customs Convention on the Temporary Importation of Private Road Vehicles, adopted on 2 July 1993;

Resolution No. 49 “Short Term Measures to Ensure Security and the Efficient Functioning of the TIR transit Regime”, adopted on 3 March 1995;

Resolution No. 50 “Use of the SMGS Consignment Note as a Customs Transit Declaration”, adopted on 25 October 2002.

MEASURES TO ENSURE THE CONTINUED COMPLIANCE OF CONTAINERS  
WITH THE STANDARDS FOR TRANSPORT OF GOODS UNDER CUSTOMS SEALS

**Resolution No. 46**

**Adopted on 20 November 1987**

**by the Group of Experts on Customs Questions affecting Transport**

**The Group of Experts on Customs Questions affecting Transport,**

Bearing in mind the provisions of articles 13 and 14 of the Customs Convention on the International Transport of Goods under Cover of TIR Carnets (TIR Convention (1975)) and annex 7 thereto,

Considering the need for continued compliance of containers with the standards for transport of goods under customs seals;

Recommends to the Contracting Parties to the TIR Convention (1975) the following measures to ensure the continued compliance of containers with the standards for transport of goods under customs seal (articles 13 and 14 and annex 7 of the TIR Convention (1975)):

1. When a container has a serious defect and consequently no longer complies with the standards under which it was approved for transport under customs seal, the Customs should notify the party responsible for the container and afford him the opportunity to restore the container to the condition which had justified its approval if this can be accomplished expeditiously. After the appropriate repairs to the container, it can continue its trip under Customs seal. If the container is not properly repaired or if the party concerned prefers to have the container repaired in another country where the approval of the container was given, the Customs should either:

- (a) refuse sealing and transport approval if sealing is considered necessary, or
- (b) remove the container from circulation and have the contents trans-shipped to another means of transport, or
- (c) allow the container to go forward under appropriate procedures which do not involve any risk of smuggling or loss or damage to the container's contents, the defect being annotated on transit documents.

If deemed necessary in order to ensure that the container will be properly repaired, the Customs should cause the approval plate to be removed.

2. When the Customs causes the approval plate to be removed or when a serious defect is discovered in a series of containers which renders them no longer in compliance with the standards under which they were approved for transport under Customs seal, the approval authority or, where appropriate, the Customs administration responsible for the approval should be notified accordingly. The original certifying authority should be invited to participate in the recertification process when it is conducted outside the territory of that Contracting Party.

Note: A container shall be considered to have a serious defect if:

- (a) goods can be removed from or introduced into, the sealed part of the container without leaving obvious traces of tampering or without breaking the Customs seal;
- (b) customs seals cannot be simply and effectively affixed to the container;
- (c) it contains concealed spaces where goods may be hidden;
- (d) spaces capable of holding goods are not readily accessible for Customs inspection.

Requests the Contracting Parties to notify the Executive Secretary of the Economic Commission for Europe, if possible by 1 July 1988 whether they accept this resolution;

Requests the Executive Secretary to circulate the replies received from Governments.

## **INTRODUCTION OF AN ADDITIONAL TIR CARNET WITH HIGHER GUARANTEE**

### **Resolution No. 47**

#### **adopted on 2 July 1993 by the UN / ECE Working Party on Customs Questions affecting Transport**

#### **The Working Party on Customs Questions affecting Transport,**

Stressing the importance of the smooth functioning of the Customs Convention on the International Transport of Goods under Cover of TIR Carnets (TIR Convention, 1975) to facilitate the international carriage of goods by road vehicles,

Concerned about the recent increases in cases of fraud which may endanger the facilitation measures provided for in the TIR Convention, 1975,

Aware of the difficulties faced by the international guaranteeing chain in providing adequate guarantees for high-risk goods from a Customs point of view,

Considering that the introduction as soon as possible of a high-guarantee TIR Carnet covering tobacco and alcohol could provide a step towards a solution to these problems,

Bearing in mind the provisions of annex 1 and annex 6, explanatory note 0.8.3 of the TIR Convention, 1975,

Decides unanimously on the following interim measures taking effect before the relevant amendment to the TIR Convention, 1975 will come into force, possibly during the course of 1994:

In the case of transport of alcohol and tobacco, details of which are given below, Customs authorities are recommended to increase the maximum amount which may be claimed from the guaranteeing associations to a sum equal to \$US 200,000:

- (1) undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher (HS code: 2207.10)
- (2) undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; 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: 2402.10)
- (4) Cigarettes containing tobacco (HS code: 2402.20)

- (5) Smoking tobacco, whether or not containing tobacco substitutes in any proportion (HS code: 2403.10)

For the transport of alcohol and tobacco given above, Customs authorities shall request TIR Carnets on which are printed in bold characters the words “TOBACCO/ALCOHOL” and “TABAC/ALCOOL” on the cover and all vouchers. In addition, these carnets must contain an additional sheet providing details on the categories of tobacco and alcohol guaranteed as indicated above;

Existing “TABAC” TIR Carnets signed by Mr. A. Westerink are no longer valid;

Requests the International Road Transport Union (IRU), national guaranteeing associations and Customs authorities to take all necessary steps in order to provide for the introduction of the “TOBACCO/ALCOHOL” TIR Carnet, as of 1 September 1993;

Requests the Contracting Parties to the TIR Convention, 1975 to notify the Executive Secretary of the United Nations Economic Commission for Europe (UN / ECE) by 1 September 1993, whether they accept the “TOBACCO/ALCOHOL” TIR Carnet;

Requests the Executive Secretary of the United Nations Economic Commission for Europe (UN / ECE) to inform all Contracting Parties to the TIR Convention, 1975 about the acceptance of the “TOBACCO/ALCOHOL” TIR Carnet.

**Resolution No. 48**

**Adopted on 2 July 1993**

**by the UN / ECE Working Party on Customs Questions affecting Transport**

**For Contracting Parties to the 1954 Customs Convention on  
the Temporary Importation of Private Road Vehicles (4 June 1954)**

**The UN / ECE Working Party on Customs Questions affecting Transport,**

Recalling the provisions of article 7, paragraph 1 of the Customs Convention on the Temporary Importation of Private Road Vehicles (4 June 1954) (hereinafter called the Vehicle Convention 1954),

Recalling that Annex 1 of this Convention lays down a model for temporary importation papers (carnets de passage en douane) to be used for the temporary importation of private road vehicles, and that this model as well as the conditions for its use are virtually the same as those for the temporary admission papers (carnet CPD) laid down in the Convention on Temporary Admission, Annex A, Appendix II (hereinafter called the Istanbul Convention),

Nothing that the carnet issuing and guaranteeing associations operating under the Vehicle Convention 1954 are the same as those which will operate under the Istanbul Convention,

Conscious of the importance of ensuring a smooth transfer from the Vehicle Convention 1954 to Annex C to the Istanbul Convention and of avoiding undue hardship to the issuing and guaranteeing associations,

Appreciating the willingness of the issuing and guaranteeing associations operating under the Vehicle Conventions to render the relevant issuing and guaranteeing chains operational also under Annexes A and C to the Istanbul Convention in so far as road motor vehicles for private use and trailers are concerned, and their commitment to guarantee CPD carnets provided for in the two Conventions,

Recommends that those Contracting Parties to the Vehicle Convention 1954 which accept a carnet for temporary importation of private road vehicles, should accept both the carnet model laid down in the carnets de passages en douane of Annex I to the Vehicle Convention 1954 and the temporary admission papers of the CPD Carnet laid down in the Istanbul Convention, Appendix II of annex A;

Requests the Executive Secretary of the United Nations Economic Commission for Europe (hereinafter called the Executive Secretary) to notify the Contracting Parties to the

Vehicle Convention 1954 of the undertaking by the issuing and guaranteeing associations to guarantee, vis-à-vis the Customs administrations, the carnets provided for in the two Conventions. The Executive Secretary is also requested to append this resolution to such a notification;

Requests each Contracting Party to the Vehicle Convention 1954 to notify the Executive Secretary whether it accepts or does not accept this resolution. Such notification shall be made within one year following the date on which the Executive Secretary notifies Contracting Parties of the undertaking by the issuing and guaranteeing associations to guarantee the carnets provided for in the two Conventions;

In the case of acceptance, the Contracting Party shall also notify the Executive Secretary of the date from which it will apply the resolution and of the conditions of its application;

Failure to notify the Executive Secretary within one year shall mean that the Contracting Party is unable to accept the resolution. However, a Contracting Party may accept this resolution at a later date;

The Executive Secretary shall transmit this information to the Customs administrations of the Contracting Parties to the Vehicle Convention 1954. He shall also transmit it to the Secretary-General of the Customs Co-operation Council, to regional economic integration organizations which qualify as Contracting Parties and to the International Touring Alliance and the International Automobile Federation.

**SHORT TERM MEASURES  
TO ENSURE THE SECURITY AND THE EFFICIENT FUNCTIONING  
OF THE TIR TRANSIT REGIME**

**Resolution No. 49**

**adopted on 3 March 1995 by the  
UN / ECE Working Party on Customs Questions affecting Transport**

**The Working Party on Customs Questions affecting Transport,**

Emphasizing the importance of the smooth and efficient functioning of the Customs Convention on the International Transport of Goods under Cover of TIR Carnets (TIR Convention, 1975) to facilitate international transport and trade,

Concerned about the amount of Customs fraud and smuggling in the framework of the TIR transit system which may endanger the facilitation measures provided for in the TIR Convention, 1975,

Determined to safeguard the TIR transit system which facilitates the development of trade, in particular the international movement of goods,

Convinced that the TIR transit system can only be safeguarded through joint and concerted action by all parties of the TIR transit system (Customs authorities, national guaranteeing and Carnet issuing associations and the IRU, and insurance companies), whereby an open exchange of information on all aspect of the system is considered to be essential,

Whilst awaiting the revision of the TIR Convention, 1975, decides unanimously on the following short-term measures to be implemented as soon as possible by the competent authorities of Contracting Parties to the TIR Convention, 1975:

1. In order to facilitate the detection of fraudulently discharged TIR Carnets and to accelerated discharge procedure, Contracting Parties may wish to create, as far as possible and in line with national requirements, centralized offices or procedures for the administration of TIR Carnets;
2. Contracting Parties should institute accelerated discharge and search procedures for the transport of sensitive goods;



3. Contracting Parties and the IRU shall take all necessary steps to ensure the early re-introduction of the “Tobacco/Alcohol” TIR Carnets together with guarantees in a fixed sum which reflects the potential charges at risk;
4. Contracting Parties ensure, through appropriate national regulations, that Customs offices of destination or exit return TIR Carnet vouchers No.2 to centralized offices or Customs offices of departure or entry as soon as possible and no later than five working days following the completion of the TIR operation;
5. In order to facilitate Customs control for tobacco and alcohol consignments, Contracting Parties may wish to limit, in line with national administrative practices, the number of Customs offices authorized to accept “Tobacco/Alcohol” TIR Carnets;
6. Contracting Parties ensure that for the transport of tobacco and alcohol as well as for other sensitive goods as determined by the competent authorities, advance information on the transport of such goods under Customs seal is forwarded immediately by the Customs office of departure or entry to the Customs office of destination or exit;
7. In accordance with article 20 of the TIR Convention, 1975, Contracting Parties prescribe time-limits and, to the extent possible, routes to be followed for road vehicles and containers in case of transport under Customs seal of tobacco and alcohol as well as of other sensitive goods as determined by the competent authorities. Contracting Parties are urged to apply sanctions, in line with national law, in case of non-respect of such prescriptions;
8. Contracting Parties ensure that the provisions of article 38 of the TIR Convention, 1975 should be applied, which provide the possibility to exclude temporarily or permanently from the operation of the TIR Convention, 1975 any person guilty of a serious offence against national Customs laws or the regulations applicable to the international transport of goods;
9. Contracting Parties take all necessary measures to avoid the theft and misuse of Customs stamps and may provide for the use of new technologies, such as special security ink, to impede the falsification of Customs stamps;
10. Contracting Parties request that IRU and national guaranteeing associations apply strictly agreed criteria and administrative controls when issuing TIR Carnets, with a view to ensuring, as far as possible, the reliability and integrity of transport operators;

11. Contracting Parties of the TIR transit regime intensify the exchange of information and intelligence concerning the TIR transit system amongst themselves, in accordance with national legislation. For that purpose they establish focal points for the combat of fraud within the competent authorities. Addresses, including telephone and telefax numbers of such focal points will be transmitted, as soon as possible, to the UN / ECE secretariat for the setting up of an international directory.

Invites Contracting Parties to study carefully the IRU proposals on the introduction of electronic data interchange systems for the administration of TIR Carnets which will be transmitted to them by the UN / ECE secretariat with a view to their possible introduction;

Requests the Contracting Parties to the TIR Convention, 1975 to notify the Executive Secretary of the United Nations Economic Commission for Europe (UN / ECE) by 1 June 1995, whether they accept the present resolution;

Requests the Executive Secretary of the United Nations Economic Commission for Europe (UN / ECE) to inform all Contracting Parties to the TIR Convention, 1975 about the acceptance of this resolution.

**USE OF THE SMGS CONSIGNMENT NOTE  
AS A CUSTOMS TRANSIT DECLARATION**

**Resolution No. 50**

**adopted on 25 October 2002 by the  
UNECE Working Party on Customs Questions affecting Transport**

**The Working Party on Customs Questions affecting Transport,**

Concerned about the lack of harmonized pan-European Customs transit procedures for international rail transport,

Emphasizing the importance of the smooth and efficient functioning of Customs transit procedures in international rail transport where such procedures do not exist,

Determined to facilitate the development of international trade and transport of goods, in particular between Contracting Parties to the Agreement on International Goods Transport by Rail (SMGS),

Convinced that international rail transport will benefit from harmonized transit procedures, eliminating unnecessary delays due to repetitive Customs procedures,

Whilst awaiting the finalization of a Convention on International Customs Transit Procedures for the Carriage by Rail under cover of SMGS Consignment Notes and further work towards a UNECE Convention governing rail Customs transit at the pan-European level, decides unanimously on the following short-term measures to be implemented as soon as possible by the competent authorities of Contracting Parties to the SMGS:

1. In order to facilitate international rail transport in the SMGS area, Contracting Parties may wish to simplify rail transit operations by using the SMGS Consignment Note as a Customs transit declaration;
2. Contracting Parties willing to facilitate international rail transport operations shall accept the SMGS Consignment Note as a national Customs transit declaration and shall not require any other Customs transit declaration;
3. This Resolution, notwithstanding the provisions of Article 2, does not prevent the use of a national Customs transit declaration as an alternative to the SMGS Consignment Note;

4. The SMGS Consignment Note should be filled-in in the language of the country of departure as well as in Russian or Chinese as the working languages of the Organization for Cooperation between Railways (OSZhD);
5. Contracting Parties request the OSZhD to provide all required assistance in the promotion of the SMGS Consignment Note as a Customs transit declaration in the Contracting Parties of the SMGS;
6. Contracting Parties of the SMGS intensify their endeavours to finalize the UNECE Convention on International Customs Transit Procedures for the Carriage by Rail under Cover of SMGS Consignment Notes;

Requests the Contracting Parties to the SMGS to notify the Executive Secretary of the United Nations Economic Commission for Europe (UNECE) by 1 April 2003, whether they accept the present resolution;

Requests the Executive Secretary of the UNECE to inform all Contracting Parties to the SMGS as well as the OSZhD about the acceptance of this resolution.

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