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Transit Manual
(The TIR procedure)

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PART IX – THE TIR PROCEDURE

Part IX deals with the movement of goods under cover of the TIR carnet

Paragraph 2 deals with the authorisation of the guaranteeing association, including the undertaking.

Paragraph 3 describes the TIR guarantee system in the context of how it applies within the Community.

Paragraph 4 describes the actions to be taken at the office of departure or entry (en route).

Paragraph 5 describes the actions to be taken at the office of destination and discharge of the procedure.

Paragraph 6 describes the enquiry procedure and post clearance verification checks. Enters into the force as from 1 July 2009.

Paragraph 7 describes the authorised consignee facility.

Paragraph 8 contains the annexes to Part IX

1. TIR (TRANSPORT INTERNATIONAUX ROUTIERS)

This paragraph gives information about:

- background and legislation (paragraph 1.1.);
- the principles of the TIR system (paragraph 1.2.)

1.1. Background and legislation

Articles 91 and 163 Code The principal legislation governing the TIR procedure is the TIR Convention 1975, prepared under the auspices of the United Nations Economic Commission for Europe (UNECE). Articles 451-457b of the IPC describe the Community's internal rules on the movement of goods within the Community under cover of the TIR procedure.

As at 1st January 2008, the TIR Convention had 68 Contracting Parties including the European Community and its 27 Member States. However a TIR operation is possible only in the countries which have authorised guaranteeing associations (57 countries as at 1 January 2009).

Under Community legislation, the TIR procedure can be used in the Community only for a transit movement which begins or ends outside the customs territory of the Community, or is effected between two points in the customs territory of the Community through the territory of a third country.

1.2. The principles of the TIR system

The TIR system is built on five main pillars:

- goods movement in approved vehicles or containers under customs seal;
- throughout the TIR transport, duties and taxes due on the goods are suspended and secured by a chain of internationally valid guarantees. The national guaranteeing association of each country guarantees payment of the secured amount of the customs debt and other charges which may become due in the event of an irregularity occurring in that country in the course of the TIR operation. Each Contracting Party sets its guarantee limit but the recommended maximum amount to be claimed from each national association in the event of an irregularity is US\$50 000 (for the Community: € 60.000 or the equivalent thereof in national currency);
- the TIR carnet is a customs declaration for transport of goods. It provides proof of the existence of the guarantee. TIR carnets are distributed by the International Organization (currently the International Road Transport Union (IRU)) to national guaranteeing associations. A TIR carnet customs declaration is valid for one TIR transport only. It is taken into use in the country of departure and enables the customs control in the Contracting Parties of departure, transit and destination;
- customs control measures taken in the country of departure are accepted by the countries of transit and destination. As a consequence, goods carried under the TIR procedure in sealed vehicles or containers will not as a general rule be examined at customs offices in

countries of transit;

- as a means of controlling access to the TIR procedure, national associations wishing to issue TIR carnets and persons wishing to utilise TIR carnet transit declaration must comply with minimum conditions and requirements and must be authorised by the competent authorities (usually Customs) of the country where they are established.

2. AUTHORISATIONS

This paragraph gives information about:

- authorisation of guaranteeing associations (paragraph 2.1.);
- authorisation of Holders (paragraph 2.2.)

2.1. Authorisation of guaranteeing associations

Article 451 IPC

For the purposes of the TIR Convention, the European Community is considered to be a single territory. One of the prerequisites of TIR is that each country or territory that uses the system has to be covered by the international guarantee system and this requires the national guaranteeing associations to be authorised in accordance with the TIR Convention.

Article 6.1 and

Annex 9, Part I

TIR Convention

The TIR Convention introduces the minimum conditions and requirements that need to be met before a guaranteeing association can be authorised to issue TIR carnets.

2.1.1. *The authorisation process*

*Annex 9, Part I
paragraph 1 TIR*

There are two distinct elements to the authorisation: the

Convention basic criteria for authorisation and the establishment of a written agreement or any other legal instrument between the guaranteeing association and the customs authorities.

2.1.2. *The criteria for authorisation*

Annex 9, Part I paragraph 1(a) to (d) TIR Convention The criteria for authorisation cover a number of technical and factual issues including proof of experience and knowledge, a sound financial standing and a good compliance record. In general these criteria are very similar to that applied in respect of the Community/common transit procedures concerning the authorisation to use a comprehensive guarantee. See [Part III, Guarantees paragraph 3.3.5.4.]

2.1.3. *Written agreement*

Annex 9, Part I paragraph 1 (e) TIR Convention The written agreement or any other legal instrument includes an undertaking comprising a range of obligations that have to be met by the guaranteeing association.

In order to ensure a high degree of harmonisation a model of the written agreement containing minimum conditions and requirements that may be used between the customs authorities of the Community and their national guaranteeing associations is shown in Annex 8.5.

2.1.4. *Monitoring of the authorisation*

In the interests of good governance it is necessary to monitor continuously the authorisation to examine whether the guaranteeing association remains eligible for authorisation and provides assurance that the conditions and requirements of the authorisation remain appropriate and necessary taking into account, as

appropriate, any changes in the circumstances notified by the guaranteeing association.

2.2. Authorisation of Holders

Controlled access to use the TIR system is one of the so-called pillars of the TIR system.

Article 1(o) TIR Convention

The term "Holder" means the person to whom an authorisation for operating in the TIR system has been granted and on whose behalf the TIR carnet is presented. The Holder is responsible for the presentation of the vehicle and goods together with the TIR carnet at the customs offices of departure, en route and destination. Within the customs territory of the

Article 454 (3) IPC

Community the Holder is also responsible for lodging the electronic TIR carnet data at the customs office(s) of departure or entry (en route) and presenting together with the TIR carnet the transit accompanying document at the customs offices of destination or exit (en route).

Article 6.4 and Annex 9, Part II TIR Convention

The legal concept of a "Holder" in the TIR Convention sets out the minimum conditions and requirements that need to be met before a Holder can be authorised to use TIR system.

2.2.1. The authorisation process

Annex 9, Part II paragraph 3 TIR Convention

In practice the assessment of whether or not the criteria set out in the TIR Convention have been met is a task that has to be shared between the authorised guaranteeing association and the competent authorities of the country of registration of the applicant. Moreover, the TIR Convention does not attribute particular tasks to either the guaranteeing association or the competent authorities and leaves the procedure to be followed to national provisions and practises.

2.2.2. *Sharing the authorisation process*

At Community level the Customs Code and its Implementing Provisions are silent on this matter and so the authorisation procedures to be applied are a matter of national competence.

As a minimum the guaranteeing association in the first instance considers all applications for authorisation. Following the guaranteeing association's checks the application, if supported by the guaranteeing association, should be forwarded to the competent authorities. If satisfied with customs authorities' own and the guaranteeing association's checks, the customs authorities can then authorise the applicant.

2.2.2.1. *Customs authorities' checks*

Without prejudice to the checks that could be performed by the guaranteeing association, the remaining criterion – “the absence of serious or repeated offences against Customs or tax legislation” – falls for the competent authority to consider.

Whereas the term "serious" would almost certainly apply to criminal law infringements this should not preclude the possibility of regarding the commission of administrative and civil irregularities as also being "serious" in accordance with national practice.

*Annex 9, Part II
paragraph 1 (d)
TIR Convention*

Similarly the interpretation of the term "repeated" should not only be considered as the number of offences that have been committed but should be interpreted in relation to a time period. It is proposed that three or more offences committed within a period of five years would be regarded as "repeated".

2.2.3. Monitoring of the authorisation

Given the pivotal role of the Holder in the TIR system and in particular its role of declarant, it is important that the list of authorised holders maintained on the International TIR Database (the ITDB) is kept up to date. The competent authorities are required to communicate up to date information concerning the status of the Holders they have authorised to the TIR Executive Board (TIRExB) in a timely fashion.

*Annex 9, Part II,
paragraphs 4 and
5 TIR Convention*

This implies that the authorisations should be subject to continuous monitoring to examine whether the Holder remains eligible for the authorisation and that the conditions and requirements attached to the authorisation remain appropriate and necessary.

Also inactive authorisations are recommended to be revoked in all cases where it appears that no TIR carnets had been issued to the Holder over a given period (for example 1 year).

The monitoring of the authorisation should be performed in conjunction with the guaranteeing association. Should the results of the monitoring reveal any incidence of non fulfilment of the authorisation then the competent authorities should consider withdrawing the authorisation.

2.2.4. Withdrawal of the authorisation

*Annex 9, Part II,
paragraph 6 TIR
Convention*

As well as the possibility for the guaranteeing association to refuse the Holder from the use of the TIR guarantee, there are two ways whereby an authorised holder can be denied access to the TIR system:

- he can be excluded from the TIR system in accordance with Article 38 of the TIR

Convention, or

- he can have his authorisation to use TIR carnets revoked in accordance with Article 6.4 of the TIR Convention.

Article 457a IPC

The decision made by a Member State shall apply to all TIR operations presented to a customs office for acceptance.

2.2.4.1. Use of Article 38 versus Article 6.4

Comments to Article 38 and Annex 9 Part II TIR Convention

Article 6.4 provides an alternative sanction which, in a number of ways, is to be preferred to Article 38. On the face of it, any circumstance that is followed by exclusion under Article 38 would equally result in the revocation of the authorisation under Article 6.4 and Annex 9 Part II.

Article 38, TIR Convention

For Holders established in the Community, revocation of the authorisation under Article 6.4 and Annex 9 Part II is to be applied. For Holders authorised by other Contracting Parties outside the Community, only Article 38 can be applied.

2.2.4.2. Application of Article 38 of the TIR Convention

Article 38 makes provision of the exclusion on either a permanent or temporary basis. The TIR Convention does not define these terms. With regard to the temporary exclusion this should equate to the notion that the authorisation has been suspended for a specific period of time. This can create logistical difficulties for the Contracting Parties who will need to monitor very closely the period of the suspension.

A decision to exclude an operator from the TIR system is a very serious matter and must always be fully

justified. If an offence or irregularity is considered to be sufficiently serious to warrant exclusion it should preferably be on a permanent basis. By the same token it is conceivable that an operator that has been permanently excluded may be re-authorised in the future should the circumstances change.

However, specific circumstances might lead to temporary exclusion when for example the irregularity motivating the decision is subject to possible remedy within a short period of time (i.e. overdue certifications of approval, technical problems on the load compartments).

2.2.4.3. Application of Article 6.4. of the TIR Convention

Any Holder who fails to remain eligible for authorisation (because, for example, he no longer meets the basic criteria for authorisation) or who is no longer suitable for authorisation (because, for example, he has committed serious or repeated offences) should have his authorisation revoked.

In addition to notifying the TIRExB it will be necessary for the Member State revoking the authorisation to notify the European Commission and the other Member States without delay.

2.2.4.4. Notification to the European Commission and Member States

Article 457a IPC

Exclusions made under Article 38 and revocations made under Article 6.4 of the TIR Convention are to be notified to European Commission and to the other Member States. The notifications sent to the Member States should be addressed to the TIR focal points

(Community's addresses in Annex 8.1). These notifications should comprise the same information that is sent to the TIRExB and it is particularly important to communicate the TIR Carnet Holder's ID reference number.

The European Commission will communicate this information of the list of traders denied access to the TIR system via the Europa website on the internet (CIRCA). The list will include both Article 38 exclusions and Article 6.4 revocations and will distinguish between Community and non-Community Holders.

The accuracy of these lists is outside of the control of the European Commission and Member States should exercise care in refusing to grant an operator access to the TIR system. If there is any doubt the TIR focal point for the Member State who notified the exclusion/revocation should be contacted to confirm the information.

2.2.5. Notification of decisions to reinstate access to the TIR system

There may be occasions when a Member State has to revoke its decision to exclude an operator or where it decides to reinstate the authorisation. It follows that it is just as important that all Member States are informed of these decisions. To that end the notification procedures referred to in paragraph 2.2.4.4 above are also to be applied to these decisions.

3. GUARANTEES

This paragraph gives information about:

- introduction (paragraph 3.1.);
- amount of guarantee (paragraph 3.2.);
- scope of guarantee cover (paragraph 3.3.)
- liability of the Community's guaranteeing associations (paragraph 3.4.)

3.1. Introduction

Articles 3(b), 6.1, 8.3, 8.4 and 11 TIR Convention The international guarantee system is one of the so-called pillars of the TIR customs transit system. The guarantee is designed to ensure that the customs duties and taxes at risk during the TIR transport operations are secured at all times.

3.2. Amount of guarantee

3.2.1. Maximum amount of guarantee

Article 8.3. and Explanatory Note 0.8.3 TIR Convention The monetary limit of the guarantee per TIR carnet is to be determined by each Contracting Party.

Article 457.1 IPC At Community level it has been agreed to express this amount in EURO and accordingly the Community has adopted 60,000 EURO as the maximum amount.

3.2.2. Rules concerning the exchange rate

For those Member States that have not adopted the EURO as the single currency, the following rules shall be applied:

Article 18.2 Code (a) For the purposes of the Agreement / Undertaking the maximum amount payable per TIR Carnet is equivalent to the exchange value in the national currency of 60,000 EURO. The rates to be used for this conversion are fixed once a year and are published in the Official

Journal of the European Union on the first working day of October and which comes into effect on the following 1 January.

Article 18.1 Code

(b) In the event of a claim against the guarantee, the rate of exchange to be used is that in force on the day of the acceptance of the TIR carnet at the customs office of departure or entry. These rates are fixed once a month and are published in the Official Journal of the European Union on the penultimate working day of the month.

3.3. Scope of guarantee cover

*Article 2
Convention*

TIR The TIR Convention makes no distinction regarding which goods may be transported under cover of a TIR carnet. However the international guarantee chain does not provide guarantee cover for alcohol and tobacco products listed below. This restriction applies regardless of the quantities of involved goods. Thus the maximum amount of the guarantee mentioned in paragraph 3.2.1 above applies to the transport of all goods other than the movement of the following alcohol and tobacco products:

HS code	Product description
2207.10	Undenatured ethyl alcohol of an alcoholic strength of 80%/vol or higher
2208	As above, but with a strength less than 80%/vol

2402.10	Cigars, cheroots and cigarillos containing tobacco
2402.20	Cigarettes containing tobacco
2403.10	Smoking tobacco, whether or not containing tobacco substitutes

3.4. Liability of the Community's guaranteeing associations

Article 451 IPC The Community is considered, for the purposes of the TIR procedure, to form a single territory. However, each Member State has at least one authorised national guaranteeing association.

Article 457.3 IPC A valid notification of non discharge given by the relevant customs authority to its guaranteeing association in accordance with the TIR Convention shall have the same legal effect as if the notification had been given to another guaranteeing association by its own customs authority.

Article 11.1 TIR Convention

4. THE FORMALITIES AT THE OFFICE OF DEPARTURE OR ENTRY (EN ROUTE)

This paragraph gives information about:

- introduction (paragraph 4.1.);
- acceptance of the TIR carnet data (paragraph 4.2.);
- security of vehicle / container (paragraph 4.3.);
- action at the customs office of departure or entry (en route) (paragraph 4.4.);
- intermediate loading (paragraph 4.5.);

- discrepancies (paragraph 4.6.).

The use of the fallback procedure in cases where the electronic system is unavailable as described in Annex 8.4.

4.1. Introduction

Article 1 (k) TIR Convention The customs office of departure fulfils two distinct and vital functions. These functions account for three of the so-called five pillars of the TIR system. The first function is the acceptance of the TIR carnet, ensuring the physical security of the road vehicle/container, and the application of Customs controls.

TIR Handbook, Section 1.2

Article 451 IPC The other, equally important, function concerns the discharge (see paragraph 5.2.) of the TIR operation and, where necessary, the recovery of the duties and taxes due (see paragraph 6.4.). Given the fact that the Community is, for the purposes of the rules governing the use of the TIR carnet, considered to form a single territory the role and responsibility of the Community's customs office of departure is particularly significant.

Article 454 IPC Within the customs territory of the Community the termination/discharge of the TIR operation between the customs offices of departure or entry and the customs offices of destination or exit is accelerated by replacing the return of the appropriate part of Voucher No 2 with the sending of messages "Arrival Advice" (IE006) and "Control Results" (IE018) as from 1 January 2009.

Article 455 IPC

Note:

The electronic transit system is used only for TIR

operations within the Community (e.g. not in common transit countries). For a TIR transport entering the Community from a third country and involving a part of the journey in a non-Community country before re-entering the Community again the Holder (or his representative) is responsible for lodging the TIR carnet data to start a TIR operation at each customs office of entry to the Community.

For an example see Annex 8.7. a).

4.2. Acceptance of the TIR carnet data

The electronic system of the European Community to be used for the exchange of messages for TIR is the New Computerised Transit System (NCTS) that is already used for the Community transit. The electronic messages exchange takes place at three levels:

- Between the Holder and customs (external domain)
- Between customs offices of one country (national domain); and,
- Amongst the national customs administrations themselves and with the European Commission (common domain).

In general, a TIR carnet Holder may have the following possibilities to lodge an electronic TIR carnet data depending on the Member State concerned:

- Direct Trader Input (including the input via a customs internet site);

Article 454 IPC

- Electronic Data Interchange (EDI);
- Data input at the customs office (at a terminal put at the disposal of operators);
- Interface developed by the International Organisation.

Although it is obligatory to the holder of the TIR carnet to lodge TIR carnet data at the customs office of departure or entry using data processing technique as from 1 January 2009, to avoid any legal consequences arising from a discrepancy between the electronic message and the TIR carnet data, the customs authorities of the Community are obliged to continue to fill in the TIR carnet in conformity with the TIR Convention.

Annex 1 TIR Convention

In a situation where a discrepancy between the electronic TIR carnet data lodged and the TIR carnet turns up the TIR carnet information is decisive and the electronic data shall be corrected by the Holder to correspond to the TIR carnet information.

Annex 10 (4) TIR Convention

Each TIR carnet has a unique reference number. A TIR carnet may have 4, 6, 14, or 20 vouchers. One pair of vouchers is used per Contracting Party; the number of vouchers indicates the number of Contracting Parties that can be transited, including the Contracting Parties of departure and destination.

It is important to ensure that only valid TIR carnets are accepted. The list of TIR carnets recorded as invalid by the international organisation can be downloaded from its electronic application.

The international organisation responsible for the

printing and distribution of the TIR carnet has introduced some security measures to ensure that a false or counterfeit TIR carnet can be recognised. These features include:

- The embossed "logo" of a truck on the front cover
- The use of thermo-chronic printing ink
- A bar code which corresponds to the alphanumeric TIR carnet number.

*Article 12 TIR
Convention*

However even a genuine TIR carnet can be invalid if, for example, it has not been signed and stamped by the issuing association or if the validity date shown in Box 1 of the TIR carnet cover has expired.

As with all Customs controls, the degree and intensity of the checks to be applied prior to the acceptance of the TIR carnet will be determined in accordance with the concept of risk analysis. These checks will include ensuring that the guarantee cover is available for the goods loaded (see paragraph 3.3 "Scope of guarantee cover"),

4.3. Security of vehicle / container

*Annex 2 TIR
Convention*

Given the mutual recognition of Customs controls it is vital that the office of departure ensures that the vehicle or container is approved for the transport of goods under cover of a TIR carnet. In the majority of cases, and in accordance with risk analysis, this will be limited to an examination of the vehicle's Certificate of Approval. However, it should also be borne in mind that these certificates can be readily falsified or forged. A missing or non-valid certificate of approval means that no TIR

operation can be started.

4.4. Action at the customs office of departure or entry (en route)

Article 454 IPC In addition to the presentation of the TIR carnet, all necessary documents needed to accompany it, the vehicle and the goods, the TIR carnet Holder or his representative is responsible for lodging the TIR carnet data in the computerised system (NCTS) with the "Declaration Data" (IE015) message using the rules and codes specified for electronic transit declarations.

Annexes 37a and 37c IPC The data elements of the TIR carnet corresponding to NCTS data attributes are shown in Annex 8.2.

The customs offices of destination or exit (en route) (box 53) in the Community at which the goods shall be presented in order to terminate the TIR operation are shown in the "List of customs offices competent to deal with transit operations". The website address is: http://ec.europa.eu/taxation_customs/dds/csrdquer_en.htm

The computerised system (NCTS) automatically validates the declaration. An incorrect, incomplete or non compatible declaration is rejected with the "Declaration Rejected" (IE016) message.

When the declaration is accepted by the customs authorities, the system will generate a Movement Reference Number (MRN), which is allocated to the TIR operation and communicated with the "MRN Allocated" (IE028) message to the TIR carnet Holder or his representative.

The declaration then has status "Accepted" and the customs office of departure decides whether or not to check the goods/vehicle, including the sealing of the

vehicle, before release of the TIR operation and printing of the transit accompanying document (TAD) to follow the consignment.

For amendment, cancellation and verification of the electronic declaration see Transit Manual Part IV (NCTS), Chapter 1, point 3.

4.4.1. Proper use of the TIR carnet

Article 454 (3) IPC The use of the TIR carnet should complement the example of the duly filled-in TIR carnet. See Annex 8.3.
Annex 37a and 37c IPC for a step by step instructions of how to fill in the TIR carnet and the handling of the vouchers in various customs offices (departure, en route and destination).

The customs office of departure should pay close attention also to the proper filling in the cover page of the TIR carnet.

4.4.2. Recommendation to the use of HS code

AC.2 Recommendation The Administrative Committee for the TIR Convention, 1975 decided to recommend on 31 January 2008 that the TIR carnet Holders would indicate the HS code (6 digits), in addition to a description of the goods, under box 10 of the goods manifest on the yellow voucher (not for customs use) of the TIR carnet.

The customs offices of departure in the Community will accept the inclusion of the HS code also on the TIR carnet vouchers for Customs use and as a part of the electronic TIR carnet data (box 33).

It should be noted that the Holder is not obliged to introduce the HS code.

In cases where the HS code is given the customs

authorities at the customs office of departure or entry (en route) should check whether the HS code given tallies with the one shown in other customs, commercial or transport documents.

4.4.3. Proof of the Community status of goods

Article 453 (1) IPC Goods transported within the Community using the TIR transit declaration are deemed to be non-Community goods, unless their Community status is duly established.

Articles 314, 319 and 453(2) IPC Where a TIR carnet, as a single transport document issued in a Member State, is covering the goods brought from another Member State through the territory of a third country, the Holder may enter the symbol 'T2L' (or 'T2LF' for goods transported to, from or between territories where the 'VAT Directive' 2006/112/EC does not apply) together with his signature (box 10) on all the relevant vouchers of the TIR carnet goods manifest to provide evidence of the Community status of goods. In the computerised system this symbol may be lodged by the Holder in box 31 together with the goods description.

Where the TIR carnet covers also non-Community goods the symbol 'T2L' or 'T2LF' and signature are entered clearly to relate only to the Community goods.

The symbol 'T2L' or 'T2LF' on all relevant vouchers of the TIR carnet shall be authenticated by the customs office of departure with the stamp and the signature of the competent officer.

4.4.4. Presentation of a guarantee

Chapter 7 TIR Handbook In order to have goods released for a TIR operation, a guarantee is required. For TIR operations the guarantee

is presented in a form of a valid TIR carnet. Guarantee type B is used in the computerised system and the TIR carnet number is input to the Other Guarantee Reference field (box 52). In addition the TIR carnet number is to be entered in box 44 "Document type" with the code '952' in the computerised system to transmit that information to the customs office of destination or exit (en route). Further information on guarantees is on Section 3.

4.4.5. Sealing of vehicles / containers

Article 457b IPC Attention should also be given to the sealing of the vehicles/containers. It is vital to check the number of the customs seals to be affixed and their exact location from the Certificate of Approval (point 5) and its attached photographs (or sketches). If the customs office of departure considers it necessary, it may affix more seals to prevent any unauthorised opening of the load compartment.

Annex 2 TIR Convention

Customs seals affixed by the customs office of departure are to be applied in the correct fashion and seals already applied should be closely checked by the customs office of entry (en route) in order to detect any unlawful interference. The use of exporter's or carrier's seals instead of customs seals is not acceptable in the TIR system.

4.4.6. Goods presenting increased risk

Article 340a IPC For the transport of goods presenting increased risk listed in Annex 44c IPC the customs office of departure or entry (en route) shall in all cases prescribe an itinerary for the transport to follow and set a time limit within which the goods must be presented at the

Annex 44c IPC

customs office of destination or exit (en route)

It would not be feasible to prescribe the precise itinerary to be followed but, as a minimum, the Member States to be transited should be stipulated in box 22 of the TIR carnet and in box 44 of the electronic declaration.

In general it is to be expected that goods placed under a transit procedure, and especially where the goods concerned are either live animals or perishable, are transported to their place of destination using the most economically justified route.

4.4.7. Release of a TIR operation

The TIR operation will be released after the acceptance and necessary controls. The system automatically generates the Transit Accompanying Document (TAD) that accompanies the goods with the TIR carnet. The TIR carnet Voucher No 1 is detached and retained by the customs office of departure or entry (en route) and endorsed with the MRN.

The TAD is affixed to the TIR carnet Voucher No 2 in a way that the bar code and the MRN can be read easily.

The TIR carnet counterfoil No1, box 2 (Under No.) is annotated with the MRN. The TIR carnet with the affixed TAD is returned to the TIR carnet Holder.

On release of the goods the system automatically issues the "Anticipated Arrival Record" (IE001 message) to the customs office of destination or exit (en route). The external message "Released for Transit" (IE029) to the Holder or his representative may also be issued.

Article 454 IPC

4.5. Intermediate loading

Article 18 TIR Convention A TIR transport may involve at the most four customs offices of departure and destination.

In the case additional goods are loaded in the intermediate customs office en route, that office is to act as both the customs office of destination or exit and the customs office of departure or entry for the use of the TIR carnet and the TIR carnet data.

The procedures described above in point 4.4 are to be followed and in particular the earlier operation will be closed in the computerised system and messages IE06 and IE018 issued (see paragraph 5.3).

After loading the additional goods the Holder is responsible to lodge a new declaration into the computerised system including all details of the earlier consignments (such as previous document reference (MRN) in box 40). For an example see Annex 8.7. b).

4.5.1. *Temporary suspension of the TIR transport*

Article 26 TIR Convention Suspension, even a temporary one, of a TIR transport means that no TIR guarantee is provided for that suspended part. A TIR transport shall be suspended if it

Comments to Articles 2 and 26 TIR Convention takes place in a non-Contracting Party of the TIR Convention. Where a TIR transport involves a non-road leg (e.g. a sea-crossing involving a simpler or no transit

Article 26 (2) TIR Convention procedure), the Holder may ask the customs authorities to suspend the TIR transport for that portion of the journey and resume it at the end of the non-road leg.

Article 26 (3) TIR Convention In such cases the controls and formalities of the customs offices of exit and entry (en route) shall be carried out respectively. See paragraphs 4.4. and 5.3.

*Comments to
Articles 2 and 26
TIR Convention*

However, within one Contracting Party the TIR procedure may be applied to a portion of the journey not made by road (e.g. railways) in cases the customs authorities are in a position to ensure the controls and formalities for a proper start and termination of the procedure at the customs offices of entry and exit (and destination, if appropriate).

4.6. Discrepancies

4.6.1. *Treatment of discrepancies*

In essence there are three types of discrepancies or irregularities concerning the goods that need to be considered:

- Missing goods
- Excess goods
- Misdemeanor goods

The way these discrepancies are dealt with will depend on whether the irregularity is detected by the customs office of departure or entry (en route), and whether an export declaration is also involved.

4.6.2. *Discrepancies detected by the customs office of departure*

*Article 40
TIR
Convention*

It should be borne in mind that an irregularity detected by the customs office of departure before the TIR carnet and the lodged TIR carnet data is accepted is to be treated as an irregularity concerning the previous customs procedure, for example customs warehousing, temporary storage or goods released for export procedure. This is likely to be the case where the discrepancy concerns matters like the description and quantity of the goods where information relating to the previous customs procedure has simply been transposed

to the TIR carnet and its data.

However, there might be circumstances where the irregularity was fraudulent and designed to misuse or abuse the TIR and transit systems by, for example, goods presenting increased risk described as other goods. In these cases it would be appropriate to take punishment action according to the national instructions against the responsible parties.

4.6.3. Discrepancies detected by the customs office of entry (en route)

Article 23 TIR Convention The customs authorities shall examine the goods en route under the sealed TIR transport only in special cases. In case of an examination, the new seals affixed and, if necessary, the control results should be recorded in remaining TIR carnet Vouchers and the corresponding counterfoils, as well as the computerised system.

Article 24 TIR Convention

An irregularity detected by the customs office of entry (en route) will need to be treated on its merits. If the undeclared goods concerned are detected in the sealed load compartment of the road vehicle then the holder is the primary direct liable person, debtor of the customs debt. For fiscal reasons, the secured amount is covered by the TIR carnet guarantee and the guaranteeing association shall be liable.

Article 8.5 TIR Convention

Article 8.7 TIR Convention

If for any reason the TIR operation cannot be allowed to proceed, e.g. because the importation of goods is either prohibited or restricted, they will need to be detained at the border.

Article 202 and 203 Code

If on the other hand the TIR operation can proceed, then the details of the detected goods should be endorsed on the remaining TIR carnet Vouchers (boxes "For official

use"). In the computerised system the data is to be corrected accordingly by the Holder before its acceptance at the customs office of entry (en route).

Article 85 TIR Convention

The annotation in box "For official use" should read "Excess goods: Article 8.5 TIR Convention" followed by the description and quantity of the detected goods.

The discovery of excess goods that are not contained in the sealed load compartment is to be treated as smuggled goods unlawfully introduced into the Community and the appropriate action must be taken. Under these circumstances the guaranteeing association shall not be liable for any duties and taxes that may arise even though the driver or the Holder may be regarded as the customs debtors.

5. THE FORMALITIES AT THE CUSTOMS OFFICE OF DESTINATION OR EXIT (EN ROUTE)

This paragraph gives information about:

- introduction (paragraph 5.1.);
- discharge of the TIR operation at departure (paragraph 5.2.)
- action at the customs office of destination or exit (en route) (paragraph 5.3.)
- change of customs office of destination or exit (en route) (paragraph 5.4.)
- incidents en route and the use of the certified report (paragraph 5.5.)
- irregularities (paragraph 5.6.)

- control system for TIR carnets (paragraph 5.7.)
- intermediate unloading (paragraph 5.8.)
- the use of the TIR carnet for returned goods (paragraph 5.9.)

5.1. Introduction

The customs offices of destination and exit (en route) have a key responsibility to ensure the prompt termination of the TIR operation.

5.2. Discharge of the TIR operation by the customs office of departure or entry (en route)

The discharge of the TIR operation is a highly significant action by the competent authorities at departure or entry (en route) because it effectively ends the liability of the guaranteeing association.

Article 10.2 TIR Convention The TIR operation may only be discharged if it has been correctly terminated.

Article 1 (e) TIR Convention The action of discharging the TIR operation is implicit in the sense that there is no formal decision or action, taken by the customs office of departure or entry (en route). Nor is there any formal notification sent to the guaranteeing association to confirm the discharge. The TIR carnet Holder and the guaranteeing association can regard the TIR operation as discharged in the absence of a notification to the contrary.

5.3. Action at the customs office of destination or exit (en route)

Article 455 IPC On presentation of the goods, the vehicle, the TIR carnet and the TAD within the time limit set by the customs office of departure or entry (en route), the customs

office of destination or exit (en route) will check the affixed seals and use the MRN to retrieve the data from the system and register it.

The "Arrival Advice" (IE006) message is sent to the customs office of departure or entry (en route) to inform that the consignment has arrived.

Article 457b IPC

On the completion of any necessary controls, which are based on the information contained in the "Anticipated Arrival Record" (IE001) message, the customs office of destination or exit sends the "Control Results" (IE018) message using the appropriate codes to the customs office of departure or entry (en route). This message shall contain also any information introduced on the TAD, the Certified Report and the TIR carnet counterfoil No 1 during transport. This can be for example transshipment, new seals or incidents.

The customs office of destination detaches and retains both parts of the TIR carnet Voucher No 2 and annotates the TIR carnet counterfoil and returns the TIR carnet to the TIR carnet holder.

Article 454 (6)

Where goods have been released for a TIR operation in the computerised system at departure or entry and the system at destination or exit is not available upon arrival of goods, the customs office of destination shall carry out necessary controls and terminates the procedure on the basis of the TAD and the TIR carnet Voucher No 2.

Entries into the system are carried out a posteriori when the system is available again in order to enable the customs office of departure to discharge the operation in the computerised system.

Fallback procedure

Where the goods have been released for the TIR operation at departure or entry using the fallback procedure only on the basis of the TIR carnet the customs office of destination or exit (en route) shall terminate the procedure on the basis of the TIR carnet Voucher No 2 and return the appropriate part of it to the customs office of departure or entry (en route).

5.4. Change of customs office of destination or exit (en route)

Article 1(l) TIR Convention The TIR Convention permits the holder to present the goods and the TIR carnet to another customs office of destination or exit (en route) than the declared one. That office shall then become the customs office of destination or exit (en route).

As the computerised system will show that the actual customs office of destination or exit (en route) has not received an "Anticipated Arrival Record" (IE001) message for the MRN presented, it shall send a message "Anticipated Arrival Record Request" (IE002).

The customs office of departure or entry (en route) shall respond with "Anticipated Arrival Record Response" (IE003) message communicating the data of the "Anticipated Arrival Record" (IE001) message. The customs office of destination or exit (en route) is then able to send the "Arrival Advice" (IE006) message.

Where the customs office of departure or entry (en route) does not find the operation via the MRN it shall include in the "Anticipated Arrival Record Response" (IE003) message the motives (coded 1 to 4) why the "Anticipated Arrival Record" (IE001) message cannot be sent.

The reasons for rejection can be:

Code 1. the movement has already been presented at another customs office of destination or exit;

Code 2. the movement was cancelled by the customs office of departure or entry (en route);

Code 3. the MRN is unknown either due to technical reasons or due to irregularities; or;

Code 4. other reasons.

(For an explanation of the codes see Part VII, paragraph 3.4.4.5)

The customs office of destination or exit (en route) shall examine the reason for rejection and, if the reason for rejection so allows, terminates the TIR operation and detaches and retains both parts of the TIR carnet Voucher No 2 and annotates the TIR carnet counterfoil No 2 and returns the appropriate part of the Voucher No 2 to the customs office of departure or entry (en route) and returns the TIR carnet to the Holder.

5.5. Incidents en route and the use of the certified report

Article 25 TIR Convention If the customs seals are broken or if any goods are destroyed or damaged in an event of accident occurring en route, the carrier shall immediately contact the customs authorities, or if that is not possible, any other competent authorities of the country the consignment is in. The authorities concerned shall draw up with the minimum delay the certified report which is contained in the TIR carnet.

In the event of an accident necessitating transfer of the load to another vehicle, this transfer may be carried out only in the presence of the authority concerned. This

authority shall draw up the certified report.

*Explanatory Note
to Article 29TIR
Convention*

Unless the TIR carnet carries the words "Heavy or bulky goods" the substituting vehicle or container must also be approved for the transport of goods under customs seals.

Furthermore, it shall be sealed and details of the seals affixed shall be indicated in the certified report.

However, if no approved vehicle or container is available, the goods may be transferred to an unapproved vehicle or container, provided it affords adequate safeguards. In the latter event, the customs authorities shall judge whether they can allow the transport under cover of the TIR carnet to continue in that vehicle or container.

In the event of imminent danger necessitating immediate unloading of the whole or part of the load, the carrier may take action on his own initiative without waiting for action by the authorities. It shall then be for him to furnish the customs authorities with proof that he was compelled to take such action in the interests of the vehicle or container or of the load. When the preventive measures have been implemented and the danger diffused, the carrier shall notify the customs authorities without delay, in order that the facts may be verified, the load examined, the vehicle or container sealed and the certified report drawn up.

The customs office of destination or exit (en route) sends "Control Results" (IE018) message containing any information on incident introduced on the TAD, the Certified Report and the TIR carnet during transport to

the customs office of departure or entry (en route).

The certified report shall remain attached to the TIR carnet.

5.6. Irregularities detected at the customs office of destination or exit (en route)

5.6.1. Irregularities concerning goods

Article 8.5 TIR Convention An irregularity detected by the customs office of destination or exit (en route) needs to be treated on its merits. If the undeclared goods concerned are detected in the sealed load compartment of the road vehicle then, for fiscal reasons, they are covered by the TIR carnet guarantee and the guaranteeing association shall be liable. The TIR carnet will need to be annotated in box 27 of the Voucher No 2 and box 5 of the counterfoil No 2.

The annotation should read "Excess goods: Article 8.5 TIR Convention" followed by the description and quantity of the goods. In the computerised system the "Control Results" (IE018) is sent by the customs office of destination or exit (en route) with the code 'B' and remark 'Waiting for discrepancies resolution' asking the customs office of departure to investigate.

The operation then holds the status 'Waiting for resolution' at the customs office of departure.

Once the issue is resolved the "Notification Resolution of Differences" (IE020) message is used by the office of departure to inform the customs office of destination or exit (en route). The goods shall then be released and the operation discharged by the customs office of departure.

In case the irregularity involves missing or misdescribed goods, similar action is required regarding the endorsement of the TIR carnet and sending of messages in the computerised system.

5.6.2. *Irregularities concerning seals*

At the customs office of destination the customs shall check whether the affixed seals are still intact. If the seals have been broken or tampered with, the customs office of destination shall indicate this information in the "Control Results" (IE018) message that it sends to the customs office of departure or entry (en route).

In these cases that office shall judge by the facts presented and determine the appropriate measures to take (for example goods may be examined) before informing the customs office of departure or entry (en route).

5.6.3. *Other irregularities*

Where the irregularity is fraudulent and designed to misuse or abuse the TIR system it would be appropriate to take legal action against the responsible parties.

5.7. Control system for TIR carnets

Article 6.2bis TIR Convention An international organization authorized by the Administrative Committee is responsible for establishing a control system for TIR carnets for effective organisation and functioning of the international guarantee system. Currently this authorized organization is the International Road Transport Union (IRU).

Annex 10 TIR Convention

Article 455 IPC The authorities at the customs office of destination are obliged to make available the information concerning

the termination or partial termination of the TIR operation in the electronic controls system.

This information shall be transmitted if possible on a daily basis by the fastest available means of communication. At least the following information shall be sent of all TIR carnets presented at the customs office of destination:

- (a) TIR carnet reference number;
- (b) Date and record number in the customs ledger (book-keeping);
- (c) Name or number of customs office of destination;
- (d) Date and reference number indicated in the certificate of termination of the TIR operation (boxes 24-28 of Voucher No 2) at the customs office of destination (if different from (b));
- (e) Partial or final termination;
- (f) Termination certified with or without reservation without prejudice to Articles 8 and 11 of the TIR Convention;
- (g) Other information or documents (optional);
- (h) Page number of the TIR carnet on which the termination is certified.

5.8. Intermediate unloading

Article 18 TIR Convention A TIR transport may involve at the most four customs offices of departure and destination.

In case part of the goods are unloaded in the intermediate customs office en route, that office is to act

as both the customs office of destination and the customs office of departure for the use of the TIR carnet and the TIR carnet data.

The procedures described above in point 5.3 are to be followed and in particular the earlier operation in the computerised system will be closed and messages IE006 and IE018 sent.

After unloading the Holder is responsible for lodging a new declaration of the remaining goods into the computerised system. For an example see Annex 8.7. c).

5.9. Treatment of returned TIR transports

Explanatory Note to Article 2 (0.2-1)

A TIR transport may begin and end in the same country if part of the journey is performed in another Contracting Party.

Best practices TIR Handbook

This can be applied also in cases when another Contracting Party is not allowing the TIR transport to continue on their territory (for instance of prohibitions of certain goods). In those cases two alternative scenarios exist:

- the customs authorities of the customs office of entry (en route) in that Contracting Party should start and immediately certify as terminated the TIR operation indicating in box "For official use" on all remaining Vouchers the precise reason for the refusal. The Holder will then return to the customs office of exit (en route) of the preceding country and request a change in country and customs office of destination for the TIR transport. To that end, the Holder requests the customs authorities to certify the changes made in box 7 on page 1 of the cover and in

boxes 6 and 12 of all remaining Vouchers.

- the customs authorities of the customs office of entry (en route) in that Contracting Party refuse to certify the TIR carnet as described above. The Holder will then return to the customs office of exit (en route) of the preceding country and request a change in country and customs office of destination for the TIR transport. To that end, the Holder requests the customs authorities to certify the changes made in box 7 on page 1 of the cover and in boxes 6 and 12 of all remaining Vouchers and additionally requests that the customs authorities indicate in box "For official use" on all remaining Vouchers a reference to the refusal by the authorities of the consecutive country to accept the TIR carnet.

The same TIR carnet for such transports may be accepted at the preceding customs office of exit to start a new TIR operation only if the goods have actually left the customs territory of the Community.

If the exit from the Community is not clearly proved then these goods should be transported under the Community transit procedure T1 and the Holder may present the proof at the inland customs office that the goods can be treated as Community goods (in accordance with Articles 185-187 Code and Articles 844-856 IPC).

Article 453 (1) IPC It is recalled that goods transported under cover of a TIR carnet within the customs territory of the Community shall be deemed to be non-Community goods, unless their Community status is duly established. On return to the customs territory of the Community the retrospective confirmation of the

Community status is necessary.

6. ENQUIRY PROCEDURE

This paragraph gives information about:

- pre-enquiry action (paragraph 6.1.);
- enquiry procedure (paragraph 6.2.)
- alternative proof of termination (paragraph 6.3.)
- debt and recovery (paragraph 6.4.)
- claim against guaranteeing association (paragraph 6.5.)
- application of Article 457 IPC (paragraph 6.6.)

6.1. Pre-enquiry action

Article 455a IPC

In cases where the "Arrival Advice" (IE006) message is not returned to the customs office of departure or entry (en route) by the time limit within which the goods must be presented at the customs office of destination or exit (en route), those authorities shall use the "Status Request" (IE904) message to check whether the computerised system at the Member State of destination or exit (en route) corresponds to that status. The system at destination automatically checks the status and replies with the "Status Response" (IE905) message. For further details see Part VII, paragraph 2.5.

6.2. Enquiry procedure

Article 455a(1) and (2) IPC

If the status described in paragraph 6.1 matches at both offices and no messages are missing the competent authorities of the Member State of departure or entry (en

route) shall either initiate the enquiry procedure in order to obtain information needed to discharge the TIR operation or, where this is not possible, establish whether a customs debt has been incurred, identify the debtor and determine the Member State responsible to recover the customs debt.

For further details of the electronic enquiry and the debt and recovery see Parts VII and VIII.

However, in order to initiate the enquiry procedure to the actual customs office of destination or exit (en route) it is recommended to verify the existence of a record concerning the termination of the operation from the control system operated by the International organisation as per Annex 10 to the TIR Convention.

In cases where the TIR operation cannot be discharged at the latest 28 days after sending the enquiry request to the declared customs office of destination or exit (en route) the customs authorities of the Member State of departure or entry (en route) request the Holder and inform the guaranteeing association to furnish proof that the TIR operation has been terminated or of the actual place where the offence or irregularity has occurred. The "Request on non-arrived Movements" (IE140) message may be used for the request to the Holder or to his representative and the "Information About non-arrived Movements" (IE141) message for the response.

In both cases the proofs (of termination or of the place of irregularity) are to be furnished by the Holder within 28 days of the date of request. This period can be extended for a further 28 days at his request.

If after that period there is:

- No response from the customs office of destination or exit (en route),
- Confirmation by the customs office of destination or exit (en route) that the TIR carnet has not been presented,
- No alternative proof furnished to the satisfaction of the customs authority
- No proof that the TIR operation has been terminated, or
- No other Member State has asked to transfer the responsibility for recovery,

the customs authorities of the Member State of departure or entry (en route) is to formally notify the guaranteeing association and the TIR Carnet holder of the non discharge of the TIR operation. The notification, which may be sent at the same time, should be sent by post to use every possible means to ensure that the notification is received by the addressee

In any event the notification must be made within one year of the date of the acceptance of the TIR carnet.

6.3. Alternative proof of termination

Article 455b

As an alternative proof that the TIR operation has terminated the customs authorities may accept any document which is certified by the customs authorities of the Member State of destination or exit (en route) where the goods have been presented. These accepted documents may include the records of the Authorised Economic Operator (AEO) or a certified copy of a record of the customs office of exit showing that the

goods have left the customs territory of the Community.

This alternative proof must identify the goods and establish that they have been presented at the customs office of destination or exit (en route) or to an authorised consignee.

The TIR carnet Holder or the guaranteeing association may present as an alternative proof to the satisfaction of the customs authorities also one of the following documents identifying the goods:

- A customs document issued in a third country entering the goods for a customs-approved treatment or use;
- A document issued in a third country, endorsed by the customs authorities of this country and certifying that the goods are considered to be in free circulation in that country.
- A copy or photocopy of the above mentioned documents certified as being true copies by the authorities.

*Article 455a (7)
IPC*

The office in charge of the enquiry should inform the Holder and the guaranteeing association within three months whether it has accepted the produced alternative proof as an evidence of the termination of the TIR procedure. The office in charge of the enquiry would also be expected to communicate to the Holder any evidence supporting the discharge of the procedure which has been uncovered at the office during the enquiry procedure.

6.4. Debt and recovery

The customs authorities of the Member State of departure or entry (en route) shall be primarily responsible for initiating debt recovery action in the event of there being an irregularity that gives rise to the payment of a customs debt and/or other charges.

6.4.1. Identification of person(s) directly liable

In the absence of proof that the TIR operation has been terminated, the customs authorities of the Member State of departure or entry (en route) are obliged to determine the place where a customs debt was incurred within seven months of the latest date on which the goods should have been presented at the customs office of destination or exit (en route), to identify the debtor and to determine the Member State competent to recover the customs debt.

Article 456 (1) IPC

The customs debt shall be entered in the accounts within the two-day limit (an extension to 14 days is possible) after that seven month period.

Article 218 Code

To this end the customs authorities' of the Member State of departure or entry (en route) can act on any information they have at their disposal, including any information furnished by the guaranteeing association and the TIR carnet Holder.

In order to identify the person or persons liable, the general provisions of the Customs Code and IPC are to be followed. In the majority of cases it should be expected that the customs debt is incurred either because the goods have been removed from "customs supervision" or through the non-fulfilment of the obligations arising from the use of the TIR procedure.

Article 11 (1) TIR Convention

Articles 203,204, 213 and 215 Code

Article 91(1)(a) As the TIR carnet holder is responsible for the
Code *mutatis* presentation of the goods etc to the office of
mutandis destination/exit it is envisaged that he or his
Articles 450a, representative will *prima facie* be the person(s) directly
450d, 456 and 457 liable.
IPC

For further details of the electronic debt and recovery procedure see Part VIII.

6.4.2. Recovery of the debt and/or other charges

Debt recovery against the person or persons liable shall follow the standard procedures – see Part VIII of the Transit Manual. The TIR Convention requires the competent authorities to require payment by the person or persons liable to pay the duties and taxes due. However, in situations where the Holder is resident in the third country it will not always be possible to successfully secure the payment of the charges due. This is acknowledged in the TIR Convention through the use of the phrase "shall as far as possible require payment from the person liable".

Article 8 (7) TIR
Convention

The phrase "as far as possible" implies that the competent authorities must make effort to require the payment. As a minimum this effort would involve the issue of a formal demand for the payment. The demand should be addressed to the person.

Should payment not be forthcoming after a period of one month from the date the debt was communicated to the debtor, then the amount – up to the limit of the guarantee – shall be claimed against the guaranteeing association.

6.5. Claim against guaranteeing association

The claim against the guaranteeing association can be made after three months from the date of the notification of non discharge and within two years of the date of notification. Care should be taken to avoid sending a premature claim (that is a claim made before the expiry of the three month time limit) because this might jeopardise the validity of the claim.

In practice the earlier of these two deadlines will be used where there is no prospect of recovering the debt from the person or persons liable and where the actual place of the offence or irregularity is not known. The later deadline will be used when there is a realistic prospect of recovering the debt from the person or persons liable.

It is known that all claims made against the national guaranteeing association are referred to the international organisation authorised to take on the responsibility for the organisation of the TIR international guarantee system. This enables the international organisation to "verify" the validity of the claims. It is important therefore that all claims are substantiated with supporting documentation showing, as a minimum, that the irregularity has given rise to the payment of import duties and taxes, that the debtor has been identified, that action has been taken against the debtor to require the payment of the charges due, and that the notifications have been sent in a proper and timely fashion.

6.6. Application of Article 457 IPC

Because the customs territory of the Community is considered to be a single territory for the purposes of the

TIR procedure, it is not always easy to identify which Member state is competent to deal with irregularities etc that arise under the procedure. Thus the notifications of non-discharge referred to in paragraph 6.2 shall also be deemed to have been sent to all the guaranteeing associations within the Community.

6.6.1. Practical application of Article 457(3) IPC

Article 456 IPC This provision permits the customs authorities to "later proceed with recovery from the guaranteeing association" that had not initially been notified. In most cases this provision would apply to the recovery of "other charges".

The customs authorities of the Member State of departure or entry (en route) is obliged to establish whether a customs debt has been incurred, to identify the debtor, and to determine the Member State competent to recover the debt (see paragraph 6.2.1).

Article 8.7 TIR Convention Should this investigation result in the determination that the customs debt was incurred in another Member State, the responsibility for recovery should be limited to the recovery of the "other charges".

Articles 203 and 204 Code
Article 456(1) IPC This is because the Member state competent to recover the customs debt has to be identified within seven months after the expiry of the time limit for the presentation of the goods at the customs office of destination or exit (en route). In the event that the actual place where the debt was incurred cannot be established within that timeframe, then the Member State that started the TIR operation, that is either the customs office of departure or the customs office of entry (en route) will be competent to recover the

customs debt.

6.6.2. Transfer of responsibility to recover the debt

Article 450b IPC Where it proves necessary to transfer the responsibility
Article 1 (o) TIR for recovery to another Member State the initiating or
Convention requesting Member State is to send “all the necessary
Article 8.7 TIR documents” to the requested Member State. The term
Convention “necessary documents” shall include any
Article 11.1 TIR correspondence between the initiating Member State
Convention and its national guaranteeing association.

Article 8.7 TIR If this correspondence concerns relevant information
Convention made by the initial guaranteeing association concerning
the validity of the notification, the requested Member
State shall have to decide whether it can sustain a claim
against its guaranteeing association. In the event of an

Article 11.3 TIR appeal against a claim, the guaranteeing association of
Convention the requested Member State may use this
correspondence to support its grounds for appeal against
the claim made by the requested Member State in
accordance with the civil laws of that country.

7. AUTHORISED CONSIGNEE

This paragraph gives information about:

- introduction (paragraph 7.1.);
- authority to break and remove customs seals (paragraph 7.2.)
- arrival of the goods (paragraph 7.3.)
- presentation of the TIR carnet (paragraph 7.4.)
- endorsement and return of the TIR carnet to the TIR

carnet Holder (paragraph 7.5.)

7.1. Introduction

The general rule is that the goods placed under the TIR procedure shall be presented at the office of destination together with the TAD and the TIR carnet.

However, authorisation as an authorised consignee allows receiving the goods at the premises, or other approved place, without presenting them and the TAD and the TIR carnet at the office of destination.

Articles 454a to 454c IPC

The authorised consignee facility in the TIR procedure became available on 1 October 2005. The TIR authorised consignee procedures are based on the existing Community/common transit procedures. Thus the procedures set out in Part VI "Simplifications" of this Manual are to be followed.

In comparison to the standard TIR operation, the authorisation as an authorised consignee in TIR operations applies only to TIR operations where the final unloading place is the premises stipulated in this authorisation.

Article 454a (2) point (d) IPC

As from 1 January 2009, the authorisation as an authorised consignee in the TIR procedure can only be granted if the trader, in addition to the other conditions set out in Part V "Simplifications" of this Manual uses a data-processing technique to communicate with the customs authorities.

7.2. Authority to break and remove customs seals

The mutual recognition of customs controls is one of the pillars of the TIR procedure and the fixing and removal

of customs seals is an essential element of this particular pillar. For this reason the authority for the holder of the authorisation or its representative to break and remove customs seals should be explicitly stipulated in the authorisation.

In any case the authorised consignee shall not remove the customs seals before permission from the customs office of destination via "Unloading Permission" (IE043) message.

7.3. Arrival of the goods

Article 454b IPC The authorised consignee shall inform the customs office of destination of the arrival of the goods by the "Arrival Notification" (IE007) message in accordance with the conditions laid down in the authorisation in order for the competent authorities to carry out controls, where necessary, before the consignee is unloading the goods.

The "Arrival Advice" (IE006) message is sent to the customs office of departure or entry (en route) to inform that the consignment has arrived.

The customs office of destination permits the unloading with the "Unloading Permission" (IE043) message, if it does not intend to check the cargo before unloading. The authorised consignee shall remove seals, control and unload the goods comparing them to the information given in the TIR carnet and the "Unloading Permission" message, enter the unloaded goods into his records and send at the latest on the third day following the arrival of the goods the "Unloading Remarks" (IE044) message to the customs office of destination. This message includes information concerning any

irregularities observed.

7.4. Presentation of the TIR carnet

The TIR carnet and the transit accompanying document (TAD) shall be presented to the customs office of destination without delay after the "Unloading Remarks" (IE044) message is sent.

7.5. Endorsement and return of the TIR carnet to the TIR carnet Holder

Article 454b.1 (d) IPC The customs office of destination is to endorse the TIR carnet in the normal way by completing counterfoil No 2 and retaining Voucher No 2. Following the endorsement the customs office of destination is to return the TIR carnet to the Holder. If the Holder is not present, the TIR carnet is to be returned to the person who has presented it deemed to be acting on behalf of the Holder.

Comment to Article 28 TIR Convention The customs office of destination shall introduce the "Control Results" (IE018) message into the computerised system and transmit the data in accordance with paragraph 5.7.

8. ANNEXES TO PART IX

- 8.1. Focal points in the Community**
- 8.2. The correlation table**
- 8.3. The filling-in of the TIR carnet**
- 8.4. The fallback procedure**
- 8.5. Model EU Agreement/Undertaking**
- 8.6. Specimen stamp for the fallback procedure**
- 8.7. Examples of situations lodging the electronic TIR carnet data**

Focal points in the Community

Addresses for sending information about excluded persons from TIR procedure under provision of Article 38 of the TIR Convention.

Address	Contact details
EUROPEAN COMMISSION DG TAXUD C.4 Office LX40 Rue de la Loi 200 B-1049 Brussels BELGIUM	Fax: +32 2 2965983 E-mail: Taxud-C4@ec.europa.eu
BUNDESMINISTERIUM FÜR FINANZEN Abteilung IV/6 Marcus Zuccato Hintere Zollamtstr. 2b A-1030 Wien ÖSTERREICH	Tel: 43 1 514 33 / 504 159 E-mail: marcus.zuccato@bmf.gv.at
ADMINISTRATION OF CUSTOMS & EXCISE Service D.D.8 – NG A 21 North Galaxy Boulevard Albert II 33 – Boîte 37 B-1030 Bruxelles BELGIQUE	E-mail: serge.kerkhof@minfin.fed.be rudy.stevens@minfin.fed.be olivier.vanhoudt@minfin.fed.be
NATIONAL CUSTOMS AGENCY 47, G.S. Rakovski str. BG-1202 Sofia BULGARIA	Fax: 359 2 9859 4066
MINISTRY OF FINANCE Department of Customs and Excise Customs Headquarters 29, Katsonis Street 1440 Nicosia CYPRUS	Fax: +3572 230 2017
GENERAL DIRECTORATE OF CUSTOMS Division of Customs Supervision CZ-14096 Praha 4 CZECH REPUBLIC	Fax: +420 261 332300
CENTRAL CUSTOMS AND TAX ADMINISTRATION Ostbanegade 123 2100 Copenhagen DENMARK	Fax: +45 3529 2911
ESTONIAN TAX AND CUSTOMS BOARD Narva mnt 9 j 15176 Tallinn ESTONIA	Fax: +372 676 2133
BOARD OF CUSTOMS – FINLAND Foreign Trade Department Erottajankatu 2 FI-00120 Helsinki FINLAND	Fax: +358 2049 22851

DIRECTION GENERALE DES DOUANES ET DROITS INDIRECTS Bureau E/3, 11 rue deux communes F-93558 MONTREUIL CEDEX FRANCE	Fax: +33 1 57 53 49 40
BUNDESMINISTERIUM DER FINANZEN Referat III B2 Langer Grabenweg 35 D-53175 Bonn DEUTSCHLAND	Fax: +49 2286 822240 E-mail: IIIB2@bmf.bund.de
MINISTRY OF ECONOMY & FINANCE General Secretariat for Taxation and Customs Issues Directorate General of Customs & Excise 19 th Division, Section B' 10. Karageorgi Servias str. 101 84 Athina GREECE	Fax: 0030210 3225731 Tel: 0030210 3253721 E-mail: d19diadi@otenet.gr
HUNGARIAN CUSTOMS AND FINANCE GUARD 1095 Budapest IX Mester u. 7. 1450 Budapest Pf: 109 HUNGARY	Fax: +36 1 456 9508 Tel: +36 1 456 9500
CENTRAL TRANSIT OFFICE Office of the Revenue Commissioners Customs Division St.Conlon's Road Nenagh Co. Tipperary IRELAND	Fax: 353 67 44126 Tel: 353 67 63440 E-mail: transitpolicy@revenue.ie
AREA GESTIONE TRIBUTI E RAPPORTO CON GLI UTENTI UFFICIO SERVIZI DI COORDINAMENTO E SUPPORTO Via Mario Carrucci, 71 I-00143 Roma ITALIA	Fax: 0039 06 5024 5371 Tel: 0039 06 5024 6089 E-mail: dogane.tributi.supporto@agenziadogane.it
STATE REVENUE SERVICE OF THE REPUBLIC OF LATVIA National Customs Board 11 novembra krastmala 17, Riga, LV-1841 LATVIA	Fax: +371 671 11222, +371 673 57248 E-mail: customs@vid.gov.lv
CUSTOMS DEPARTMENT Customs Procedure Division A.Jakšto g. 1/25 LT-01105 Vilnius LITHUANIA	Fax: 370 5 2666 005
DIRECTION DES DOUANES ET ACCISES B.p. 1605 L-1016 Luxembourg LUXEMBOURG	Fax: +352 48 49 47
CUSTOMS & EXCISE Central TIR Office Old Terminal Building Luga MALTA	Fax: 00356 212 444 63 Tel: 00356 212 443 37 E-mail: anthony.b.busuttil@gov.mt

BELASTINGDIENST/DOUANE NOORD KANTOOR DUIVEN TIR Focal Point Team KB Cluster CDW Impact 2 6921 RZ DUIVEN NETHERLANDS	Fax: +31 26 318 2014 Tel: +31 26 318 2197
MINISTRY OF FINANCE Customs Policy Department Swietokrzyska 12 PL 00-916 Warsaw POLAND	Fax: +48 22 6944303 E-mail: Beata.Gajda@mofnet.gov.pl
DIRECCAO GERAL DAS ALFANDEGAS Divisao de Circulacao de Mercadorias Rua da Alfandega, n.5 1149-006 Lisboa PORTUGAL	Fax: 351 21881 3984
AUTORITATEA NATIONALA A VAMILOR Customs transit service Atr. Matei Millo, nt 13 Sector 1, Bucuresti ROMANIA	Fax: +4021 31 25 875
THE CUSTOMS DIRECTORATE OF THE SLOVAK REPUBLIC Customs Division Mierová 23 SK-815 11 Bratislava SLOVAKIA	Fax: +421 2 4342 0065
CARINSKA UPRAVA RS Sector za carinske in davne postopke Smartinska 55 1000 Ljubljana SLOVENIA	Fax: 01 478 39 04 Tel: 01 478 3878 E-mail:
DEPARTAMENTO DE ADUANAS e II.EE. Avenida del Llano Castellano, 17 E-28071 Madrid ESPANA	Fax: 34 91 729 2065
SWEDISH CUSTOMS P.O.Box 12854 112 98 Stockholm SWEDEN	Fax: +468 208012
H.M. REVENUE & CUSTOMS Frontiers Customer Unit Suspensory Relief Team Portcullis House 27 Victoria Avenue Southend on Sea SS2 6AL UNITED KINGDOM	Fax: +441 702 36 1962

The correlation table

Annex 8.2.

Box Content TIR	Field Name NCTS
Country/ies of Departure (Cover page box 6)	Country of Dispatch (box 15)
Country/ies of Destination (Cover page box 7)	Destination Country (box 17)
Registration No of Vehicles (Cover page box 8)	Identity at Departure (box 18)
Cert(s) of Approval of Vehicles (Cover page box 9)	Produced Docs/Certificates (box 44)
Container Number(s) (Cover page box 10)	Container (box 19), Container number (box 31)
No of TIR Carnet (Volet box 1)	Produced Document Reference (box 44),
Holder (Volet box 4)	Trader Principal (box 50), EORI number
Country/ies of Departure (Volet box 5)	Country of Dispatch (box 15)
Country/ies of Destination (Volet box 6)	Destination Country (box 17)
Registration No of Vehicles (Volet box 7)	Identity at Departure (box 18)
Documents Attached (Volet box 8)	Produced Docs/Certificates (box 44)
Containers, Packages Marks and Nos. (Volet box 9)	Container number (box 31), Marks & Nos of Packages (box 31)
Packages and Articles Number and Type, Description of goods (Volet box 10)*	Kind of Packages (box 31), Number of Packages (box 31), Item Number (box 32), Textual Description (box 31), HS Code (box 33)
Gross Weight (Volet box 11)	Total Gross Mass (box 35)
Declaration Place and Date (Volet box 14)	Declaration Date (box C)
Seals Number and Identification (Volet box 16)	Seals Number, Seals Identity (box D)
Office of Departure or Entry (Volet box 18)	Reference No OoDep (box C)
Time-limit for Transit (Volet box 20)	Date Limit (box D)
Registry No at Off. of Dep. (Volet box 21)	Movement Reference Number (MRN)
Office of Destination (Volet box 22)	Office of Dest. (box 53), addressee of IE01
Consignee (Produced docs)	Trader Consignee (box 8)

* In line with the Rules regarding the use of the TIR carnet 'heavy or bulky goods' according to Article 1 (p) of the TIR Convention is mentioned in this box. Same applies to cases where the symbol 'T2L' is used according to Article 319 of the IPC.

The filling-in of the TIR carnet

This part will be amended when the TIR Administrative Committee has adopted the instructions prepared by the TIRExB.

Page 1 of the cover filled-in by the association or the Holder

- Box 1* A final date of validity after which the TIR carnet may not be presented for acceptance at the Customs office of departure. Provided that it has been accepted by the Customs office of departure on or before the final date of validity, the TIR carnet remains valid until the termination of the TIR operation at the Customs office of destination. [Remark: no corrections in this box are allowed]
- Box 2* Name of the national issuing association
- Box 3* Identification (ID) number, name, address and country of the TIR carnet holder. An individual and unique identification (ID) number is assigned to the holder by the guaranteeing association in accordance with the following harmonized format: “AAA/BBB/XX...X”, whereby “AAA” represents a 3-letter code of the country where the person utilizing TIR Carnets has been authorized, “BBB” represents a 3-digit code of the national association through which the holder of the TIR Carnet has been authorized, “XX...X” represents consecutive numbers (maximum 10 digits), identifying the person authorized to utilize TIR Carnets.
- Box 4* Stamp and signature of the issuing association.
- Box 5* Signature (stamped) of the secretary of the international organization.

<i>Box 6</i>	Country (countries) where the TIR transport of a load or part load of goods begins.
<i>Box 7</i>	Country (countries) where the TIR transport of a load or part load of goods ends.
<i>Box 8</i>	Registration number or numbers of the road vehicle(s), not only that of a motor-driven vehicle (e.g. tractor unit), but also the registration number of a trailer or semi-trailer towed by such a vehicle. When national legislation does not provide for registration of trailers and semi-trailers, the identification or manufacturer's No. shall be shown instead of the registration No.
<i>Box 9</i>	Number and date of the TIR approval certificate(s).
<i>Box 10</i>	Number(s) of the container(s), if applicable.
<i>Box 11</i>	Various observations, e.g. the endorsement "Heavy or bulky goods".
<i>Box 12</i>	Signature of the TIR Carnet holder or his representative.

Voucher No. 1/No. 2 (yellow) not for customs use

The Holder is responsible for completing the yellow voucher. The content of the sheet must correspond with the content of the vouchers 1 to 20, i.e. the white and green sheets. As a rule, the customs authorities do not enter their notices on this sheet except in situations where the Holder requests to endorse the changes.

<i>AC.2 Recommendation</i>	The Administrative Committee for the TIR Convention, 1975 decided to recommend on 31 January 2008 that the TIR carnet Holders would indicate the HS code (6 digits), in addition to a description of the goods, under box 10 of the goods manifest on the yellow voucher (not
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for customs use) of the TIR carnet.

The customs offices of departure in the Community will accept the inclusion of the HS code also on the TIR carnet vouchers for Customs use.

It should be noted that the Holder is not obliged to introduce the HS code.

In cases where the HS code is given the customs authorities at the customs office of departure or entry (en route) should check whether the HS code given tallies with the one shown in other customs, commercial or transport documents.

Voucher No. 1 (white) filled-in by the Holder

- Box 1* TIR Carnet reference number.
- Box 2* Office(s) where the TIR transport of a load or part load of goods begins. The number of offices of departure can vary from 1 to 3 depending on the number of offices of destination (box 12 below). The total number of Customs offices of departure or destination must not exceed four.
- Box 3* Name and/or logo of the international organization.
- Box 4* Identification (ID) number, name, address and country of the TIR Carnet holder. For details, please refer to box 3 of the cover.
- Box 5* Country (countries) where the TIR transport of a load or part load of goods begins.
- Box 6* Country (countries) where the TIR transport of a load or part load of goods ends.
- Registration number or numbers of the road vehicle(s),

Box 7 not only that of a motor-driven vehicle, but also the registration number of a trailer or semi-trailer towed by such a vehicle. When national legislation does not provide for registration of trailers and semi-trailers, the identification or manufacturer's No. shall be shown instead of the registration No.

Box 8 Additional documents may be attached to the Vouchers or the cover of the TIR Carnet. In this case, the Customs office of departure should attach them to the TIR Carnet by means of staples or other devices and by stamping them in such a way that their removal would leave obvious traces on the TIR Carnet. Particulars of these documents are to be indicated in this box.

Box 9 a) Identification number(s) of the load compartment(s) or container(s) (where applicable)
b) Identification marks or numbers of packages or articles.

Box 10 Number and type of packages or articles, description of goods. The goods description should include their trade name (televisions, videos, CD players, etc.) and must enable their clear identification. Generic indications, such as electronics, household appliances, clothes, interior supplies, shall not be accepted as goods description. The recommended HS-code (from yellow page) may be inserted here also. In addition, the number of packages related to each description of goods must be shown in the goods manifest. In respect to bulky goods, the quantity of the goods must be declared.

Box 11 Gross weight in kilograms (KG).

Box 12 Numbers of packages intended for delivery at various

customs offices of destination, the total number of packages and names (locations) of the said offices. The number of offices of destination can vary from 1 to 3 depending on the number of offices of departure (box 2 above). The total number of customs offices of departure and destination must not exceed four.

Boxes 13-15

Place and date as well as the signature of the TIR Carnet holder or his agent. By filling-in this box the TIR carnet holder assumes the responsibility for the authenticity of the information filled in on the TIR Carnet. These entries should be made on all vouchers of the TIR Carnet.

Voucher No. 1 (white) filled-in by customs authorities

For official use

Any information to facilitate Customs control, e.g. the number of the previous Customs document, etc.

Box 16

Number and identification particulars of the seals or identification marks applied. The last Customs office of departure shall indicate this information on all remaining vouchers.

Box 17

Date, stamp and signature of a competent official at the Customs office of departure.

At the last Customs office of departure, the Customs officer shall sign and date stamp box 17 below the manifest on all remaining vouchers.

Box 18

Name of the Customs office of departure or of entry en route.

Box 19

An "X" should be entered in the appropriate box if seals or other identification marks are found to be intact at the start of a TIR operation. The first Customs office of

departure does not fill in this box.

Box 20 A time limit for transit within which the TIR Carnet together with the road vehicle, the combination of vehicles or the container must be presented at the Customs office of exit en route or destination.

Box 21 Identification particulars of the Customs office of departure or of entry en route, followed by the registration No. assigned to the TIR operation in the Customs ledger.

Box 22 Miscellaneous, e.g. the office en route or office of destination at which the goods must be presented. When necessary, the prescribed route may be indicated here.

Box 23 Date, stamp and signature of a competent official of the Customs office of departure or of entry en route.

Counterfoil No. 1 (white) filled-in by customs authorities

Box 1 Identification particulars of the Customs office of departure or of entry en route.

Box 2 Movement Reference Number (MRN) and other registration number assigned to the TIR operation.

Box 3 Where applicable, number and identification particulars of the seals or identification marks applied.

Box 4 An "X" should be entered in the appropriate box if seals or other identification marks are found to be intact at the start of a TIR operation. The first Customs office of departure does not fill in this box.

Box 5 Miscellaneous, e.g. the office en route or destination at which the goods must be presented. When necessary, the prescribed route may be indicated here.

Box 6

Date, stamp and signature of a competent official of the customs office of departure or entry (en route).

Counterfoil 1

Where the fallback procedure is used the stamp (specimen in Annex 8.6.) is indicated on counterfoil No 1 in the place where it is clearly visible.

Voucher No. 2 (green) filled-in by the Holder

Filling in of boxes 1-23 of Voucher No. 2 is similar to the filling in of the corresponding boxes of Voucher No. 1.

Voucher No. 2 (green) filled-in by customs authorities

Box 24

Identification particulars of the Customs office of destination or exit (en route).

Box 25

An "X" should be entered in the appropriate box if seals or other identification marks are found to be intact.

Box 26

Number of unloaded packages. Filled in only by Customs offices of destination and not by the offices of exit (en route).

Box 27

This box should be filled in only in cases where irregularities, accidents or incidents have been detected in connection with the TIR transport. In those situations, an "R" should be inserted, followed by a clear description of any reservation. The Customs authorities should not certify the termination of TIR operations subject to systematic unspecified reservations, without giving reasons.

Box 28

Date, stamp and signature of a competent official of the customs office of destination or of exit (en route).

For the purpose of returning the appropriate part of the Voucher No. 2 in the fallback procedure the back of the

Voucher shall be furnished with the return address of the customs authorities of the Member State of departure or entry (en route) and with the 'NCTS fallback procedure' stamp (specimen in Annex 8.6.) on box "For official use".

Counterfoil No. 2 (green) filled-in by customs authorities

- Box 1* Identification particulars of the customs office of destination or of exit (en route).
- Box 2* An "X" should be entered in the appropriate box if seals or other identification marks are found to be intact.
- Box 3* Number of unloaded packages. Filled in only by Customs offices of destination and not by the offices of exit (en route).
- Box 4* Where applicable, number and identification particulars of the new seals or new identification marks applied.
- Box 5* As box 27 of voucher No.2, this box should be filled in only in cases where irregularities, accidents or incidents have been detected in connection with the TIR transport. In those situations, an "R" should be inserted, followed by a clear description of any reservation. The Customs authorities should not certify the termination of TIR operations subject to systematic unspecified reservations, without giving reasons.
- Box 6* Date, stamp and signature of a competent official of the Customs office of destination or of exit (en route).

Certified report

- Box 1* The customs office(s) of departure.
- Box 2* The TIR carnet number.

- Box 3* Name of the international organization.
- Box 4* Registration No(s) of road vehicle(s).
- Box 5* The TIR carnet holder and his identification number.
- Box 6* Condition of the customs seals; an "X" in appropriate box:
- left box: seals are intact
 - right box. Seals have been broken
- Box 7* Condition of the load compartment, container(s):
- left box: load compartment is intact
 - right box. Load compartment has been opened
- Box 8* Remarks / findings
- Box 9* Box "No goods appeared to be missing" must be completed by entering an "X":
- left box: no goods are missing
 - right box. Goods are missing
- In the latter case, boxes 10 to 13 must be completed showing which goods are missing or destroyed.
- Box 10* a) load compartment(s) or container(s): enter identification particulars
- b) Marks and numbers of packages or articles, enter identification particulars.
- Box 11* Number and type of packages or articles, description of goods
- Box 12* (M) for missing goods

(D) for destroyed goods

Box 13

Remarks, particulars of quantities missing or destroyed

Box 14

Date, place and time of the accident

Box 15

Measures taken in order to enable the TIR operation to continue; an "X" should be entered in the appropriate box and where appropriate, other items should be completed:

- Upper box: affixing of the new seals: number and description
- Middle box: transfer of load, see box 16
- Lower box: other

Box 16

If the goods have been transferred: item "Description of each road vehicle / container substituted" is completed:

a) Vehicle registration number; if the vehicle has been approved for TIR transport, an "X" to the left box. If not, an "X" to the right box

b) Identification number of the container(s); if approved for TIR transport, an "X" to the left box. If not, an "X" to the right box.

Number of certificate of approval, if appropriate, to be entered in the right side of the right box and number and particulars of the seals affixed to be entered in the line to the right from it.

Box 17

Authority which drew up this certified report; place, date, stamp and signature with clarification.

Endorsement of next customs office with stamp, date

and signature with a clarification of the customs officer.

Tear-off slip

The detachable numbered corner on the back sheet of the TIR carnet shall be detached and returned to the Holder in case the TIR carnet has been taken into possession by competent authorities for investigation. It shall be endorsed by the authority which has taken the TIR carnet into possession with a stamp and signature with clarification.

The fallback procedure

The use of the TIR carnet

Article 454 (6) IPC Where the customs' system and/or the application for lodging the TIR carnet data electronically are unavailable at the customs office of departure or entry (en route) the fallback procedure is used and TIR operation is released on the basis of the TIR carnet. The use of the fallback procedure is indicated on counterfoil No 1 and on box "For official use" of Voucher No 2 with the stamp, conforming to the specimen in Annex 8.6.

For the purpose of returning the appropriate part of the Voucher No. 2 in the fallback procedure the back of the Voucher shall be furnished with the return address of the customs authorities of the Member State of departure or entry (en route).

Article 455(5) IPC In such cases the computerised system to terminate or to discharge the TIR operation within the customs territory of the Community cannot be used.

The customs office of destination or exit (en route) terminates the TIR procedure on the basis of the TIR carnet Voucher No 2 and sends the appropriate part of it to the customs authorities of the Member State of departure or entry (en route) at the latest within eight days from the date of termination. The customs office of departure or entry (en route) compares the information given by the customs office of destination or exit (en route) to discharge the procedure.

Pre-enquiry action in case of fallback

Best practices TIR Handbook

In case the fallback procedure is used and the customs authorities of the Member State of departure or entry (en route) have not received the appropriate part of the TIR carnet Voucher No 2 after the eight-day deadline, they may interrogate the international organisation's control system to establish whether the presentation of the TIR carnet at destination or exit has been reported there. That may help them either to send the TIR carnet enquiry notice to the actual or to the last customs office of destination or exit (en route) in the Community.

If the consultation indicates that the TIR carnet has not been presented to the customs office of destination, the customs authorities of the Member State of departure or entry (en route) may decide to start the enquiry procedure immediately with the declared customs office of destination or exit (en route) in the Community.

Enquiry procedure in case of fallback

Article IPC

455a(6) Whenever the customs authorities of the Member State of departure or entry (en route) have not received proof that the TIR operation has been terminated within two months of the date of the acceptance of the TIR carnet, or suspect earlier that no termination has taken place, they send a TIR carnet enquiry notice (model below) to the customs office of destination or exit (en route). Same applies also in case it transpires subsequently that proof of termination of the TIR operation was falsified.

The procedure laid down in Part VII chapter 4 (Enquiry

procedure) shall apply *mutatis mutandis*.

Best practises TIR Handbook The specimens for the information letter and the enquiry notice to be used in a fallback procedure are:

Written notification

Information letter to be sent to the TIR guaranteeing association and the TIR carnet holder

.....

(full name of the customs office/administration concerned)

.....

(place and date)

Subject: Information concerning the TIR carnet No.....

addressed to.....

(full name and address of the TIR carnet holder)

.....

(full name of the guaranteeing association)

Dear Madam/Sir,

We kindly inform that our customs administration has not received the confirmation of the proper termination of the TIR operation within the European Community carried under the TIR carnet No.....

In addition, we have checked the status of this TIR carnet in the Control system for TIR carnets and:

- (1) there is no information confirming the termination of this TIR operation in the Community,
- (2) there is a record concerning this TIR operation and we have already contacted the office of destination inin order to confirm this SafeTIR information but we have not received any confirmation so far.†

Therefore, according to Article 455a.5 of the Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Decision (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code and without prejudice to the notification to be made in accordance with Article 11.1 of the TIR Convention we ask to provide us with the appropriate documents demonstrating that this TIR operation has been correctly terminated in the European Community within 28 days of the date of this letter.

† Option 1 or 2 to be chosen by the customs administration concerned.

The proof should be furnished in the form of one of the following documents identifying the goods:

- a document certified by the customs authorities of the Member State of destination or exit establishing that they have been presented at this customs office or to an authorised consignee, or,
- a customs document issued in a third country entering the goods for a customs approved treatment or use, or,
- a document issued in a third country, endorsed by the customs authorities of this country and certifying that the goods are considered to be in free circulation in that country.

A copy or photocopy of the above mentioned documents certified as being true copies by the body which certified the original documents, by the authorities of the third countries concerned or by the authority of one of the Member State.

.....

(stamp of the customs office/signature of the person responsible)

Annexed: copy of voucher no 1 of the TIR carnet,

Specimen enquiry notice

TIR carnet – enquiry notice

I. To be completed by the office of departure or entry into the Community		
A. TIR carnet No. Copy of voucher No.1 attached	B. Office of destination or exit from the Community (name and Member State)	
C. Office of departure or entry into the Community (name, address, Member State)	D. Vehicle registration number or name of vessel, if known	
E. According to information available to this office, the consignment was		
<input type="checkbox"/> 1. presented to.....on/..../..... <div style="text-align: center;">(customs office or authorised consignee) DD /MM /YY</div>		
<input type="checkbox"/> 2. delivered toon/..../..... <div style="text-align: center;">(name and address of person or firm) DD/ MM/ YY</div>		
<input type="checkbox"/> 3. Not any information about the whereabouts of the goods available		
Place and date:	Signature	Stamp
II. To be completed by the office of destination or exit from the Community:		
Request for additional information		
In order to carry out enquiries the office of departure or entry into the Community is requested to send:		
<input type="checkbox"/> 1. a precise description of the goods		
<input type="checkbox"/> 2. a copy of the invoice		
<input type="checkbox"/> 3. a copy of the CMR		
<input type="checkbox"/> 4. the following documents or information:		
Place and date:	Signature	Stamp

III To be completed by the office of departure or entry into the Community:

Reply to the request for additional information

- 1. The information, copies or documents requested are annexed
- 2. The information, copies or documents referred to under numbers 1 2 3 4 are not available

Place and date:

Signature

Stamp

IV. To be completed by the office of destination or exit from the Community

- 1. The appropriate part of Voucher No.2 returned on/..../....; the duly endorsed copy of Voucher No. 1 is attached
- 2. The appropriate part of Voucher No. 2 is duly endorsed and attached to this enquiry notice
- 3. Enquiries are being made and a copy of Voucher No. 2 or a copy of Voucher No. 1 will be returned as soon as possible
- 4. The consignment was presented here without the relative document
- 5. Neither the consignment nor the TIR carnet were presented here and no information about these can be obtained

Place and date

Signature

Stamp

MODEL EU STANDARD AGREEMENT BETWEEN THE CUSTOMS ADMINISTRATIONS OF THE MEMBER STATES AND THEIR NATIONAL GUARANTEEING ASSOCIATIONS ON THE TIR PROCEDURE[‡]

In accordance with Articles 6 and 8, and Annex 9, Part I, paragraph 1(e) of the Customs Convention on the International Transport of Goods under Cover of TIR Carnets done at Geneva on 14 November 1975, as later amended (hereafter referred to as TIR Convention), the [*name of Customs Administration*] and the [*name of the national guaranteeing association*], as an association approved by the said Customs authorities to act as surety for persons using the TIR procedure[§], hereby agree as follows:

Undertaking

In accordance with Article 8 and Annex 9, Part I, paragraph 1 (f)(iv) of the TIR Convention, the [*name of the national guaranteeing association*] undertakes to pay to [*name of the Customs Administration*] the secured amount of the customs debt and other charges, together with any default interest, due under the regulations of the European Community and, where appropriate, under the national law of the [*name of the Member State*] if an irregularity has been noted in connection with a TIR operation.

This undertaking applies to the movement of goods under cover of any TIR carnet issued by the [*name of the national guaranteeing association*] or by any other guaranteeing association affiliated to the international organisation referred to in Article 6.2 of the TIR Convention.

In accordance with the provisions of Article 8 of the TIR Convention, the [*name of the national guaranteeing association*] shall be liable, jointly and severally with the persons from whom the sums mentioned above are due, for payment of such sums.

The maximum amount that may be claimed by the [*name of the Customs Administration*] from the [*name of the national guaranteeing association*] shall be limited to 60,000 EURO (sixty thousand) or to a sum equal to that amount as determined in accordance with Article 18 of Council Regulation (EEC) No 2913/92^{**} (Community Customs Code) per TIR Carnet.

The [*name of the national guaranteeing association*] undertakes to pay upon first application in writing by the [*name of the Customs Administration*] and within the timescales set out in the TIR Convention, and in accordance with national legislation.

This undertaking does not apply to any fines or penalties that may be imposed by the Member State concerned.

[‡] Administrative arrangement TAXUD/1958/2003 Final

[§] Article 1(q) of the TIR Convention 1975 refers. This Agreement and Undertaking does not apply to the transport of alcohol and tobacco products described in Explanatory Note 0.8.3 of the TIR Convention.

^{**} For those Member States that have not adopted the single currency

Notification and Payment Requests

In order to establish which Customs administration of the European Union is competent to recover the sums mentioned above, the provisions of Article 215 of the Community Customs Code are to be applied. Accordingly, the [*name of the national guaranteeing association*] is also liable to pay the sums mentioned above in the case where the conditions set out in Article 457.3 of Commission Regulation (EEC) No 2454/93^{††} apply.

The liability of the [*name of the national guaranteeing association*] follows from the provisions of the TIR Convention. In particular, the liability shall commence at the times specified in Article 8, paragraph 4 of the TIR Convention.

Other provisions

The [*name of the national guaranteeing association*] also undertakes to comply with the specific provisions of Annex 9, Part I, paragraph 1 (f) (i) to (x) of the TIR Convention.

Termination of Agreement

This present agreement has no expiry date. Either party may unilaterally terminate the Agreement provided it gives the other party not less than three (3) months written notice.

The termination of this agreement shall be without prejudice to the responsibilities and liabilities of the [*name of the national guaranteeing association*] under the TIR Convention. This means that the [*name of the national guaranteeing association*] shall remain responsible for any valid claim for payment of the secured amount arising from TIR operations covered by this Agreement and commenced before the date on which the termination of this Agreement took effect, even if the payment request is sent after that date.

Jurisdiction

In the context of any disputes arising from the application of this agreement, the place of jurisdiction and the applicable national law shall be that of the Member State of the registered office of the [*name of the national guaranteeing association*].

Entry into force

This agreement shall be valid from...

Signed

For the National Guaranteeing Association

Date

Signed

For the Customs Administration

Date

^{††} As amended by Commission Regulation (EC) 881/2003. OJ L134, 29.5.2003 refers

STAMP FOR THE FALLBACK PROCEDURE

<p>NCTS FALLBACK PROCEDURE</p> <p><i>NO DATA AVAILABLE IN THE SYSTEM</i></p> <p><i>INITIATED ON</i> _____</p> <p><i>(Date/hour)</i></p>
--

(dimensions: 26 x 59 mm, red ink)

Examples of situations in lodging the electronic TIR carnet data

a) TIR transport starting from a third country and involving a non-Community country during its journey:

Example:

[Turkey – Kapitan Andreevo (Bulgaria) – Siret (Romania) – Ukraine – Medyka and Krakow (Poland)]

The Holder is responsible for lodging the TIR carnet data at the customs office of entry in Kapitan Andreevo (Bulgaria). The customs office of exit from the Community in Siret (Romania) terminates the TIR operation and sends messages IE006 and IE018 to the customs office of entry in Kapitan Andreevo (Bulgaria). When the TIR operation re-enters to the Community the Holder is again responsible for lodging the TIR carnet data at the customs office of entry in Medyka (Poland). This is a new NCTS/TIR movement with a new MRN. The customs office of destination (Krakow) terminates the TIR operation by sending the messages IE006 and IE018 to Medyka and detaching and retaining both parts of the TIR carnet Voucher No 2 and annotating the TIR carnet counterfoil.

b) TIR transport starting from the Community and involving an intermediate loading place:

Example:

[Turku (Finland) – Kotka (Finland) – Russia]

The Holder is responsible for lodging the TIR carnet data and presenting the TIR carnet at the customs office of departure (Turku). At the intermediate loading place (Kotka) the previous TIR operation (from Turku) is terminated by sending the messages IE006 and IE018 to Turku and detaching and retaining both parts of the TIR carnet Voucher No 2 and annotating the TIR carnet counterfoil. The Holder lodges the TIR carnet data including the previous operation data from Turku and the goods loaded in Kotka and presents the TIR carnet at Kotka to start a new TIR operation. The customs office of exit from the Community (Vaalimaa) terminates the TIR operation by sending the messages IE006 and IE018 to Kotka and detaching and retaining both parts of the TIR carnet Voucher No 2 and annotating the TIR carnet counterfoil.

c) TIR transport starting from third country (Russia) and involving two unloading places in the Community:

Example:

[Murmansk (Russia) – Oulu (Finland) – Turku (Finland)]

The Holder is responsible for lodging the TIR carnet data and presenting the TIR carnet at the customs office of entry (Rajajooseppi). At the intermediate unloading place (Oulu) the previous TIR operation (from Rajajooseppi) is terminated by sending the messages IE006 and IE018 to Rajajooseppi and detaching and retaining both parts of the TIR carnet Voucher No 2 and annotating the TIR carnet counterfoil. The Holder lodges the

TIR carnet data including the remaining operation data from Rajajooseppi and presents the TIR carnet at Oulu to start a new TIR operation. The customs office of destination (Turku) terminates the TIR operation by sending the messages IE006 and IE018 to Oulu and detaching and retaining both parts of the TIR carnet Voucher No 2 and annotating the TIR carnet counterfoil.