

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



GENERAL  
Informal document No. 5  
(2008)/Rev.1  
29 April 2008

ENGLISH ONLY

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

**TIR Executive Board (TIRExB)**

(Thirty-sixth session, 14-15 May 2008,  
agenda item 9)

**APPLICATION OF ARTICLES 39 AND 40 OF THE CONVENTION**

**Transmitted by the European Community**

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**EUROPEAN COMMISSION**

DIRECTORATE-GENERAL  
TAXATION AND CUSTOMS UNION

Customs Policy  
**Customs Procedures**

Brussels, 25 April 2008  
TAXUD-C4 JP/js D(2007)21146

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**Subject: Example of best practice to be published in the TIR Handbook– application of Article 39 and 40 of the TIR Convention.**

Dear Madam,

As you recall, the TIR Administrative Committee, at its February 2008 meeting, discussed Informal document No. 1 (2008), transmitted by the European Community, containing comments on the example of best practice, prepared by the TIRExB, with regard to discrepancies between the particulars on the goods manifest of the TIR Carnet and the actual content of the load compartment (document ECE/TRANS/WP.30/AC.2/2007/9).

The TIRExB was requested to reconsider the example of best practice and to report back to the Committee.

In annex to this letter please find the Community proposal of the above-mentioned example of best practice to be presented and discussed during thirty sixth session of the TIRExB scheduled for 14 and 15 of May.

The Community representative of the TIRExB will be happy to explain the thinking behind this proposal.

Sincerely,

Michael Lux  
(*signed*)

**BEST PRACTICES – EXAMPLES TO BE PUBLISHED IN THE TIR HANDBOOK**  
**Applications of Articles 39 and 40**  
**Note by the secretariat**

1. At departure, when the holder of the TIR Carnet signs off boxes 13-15 of vouchers No. 1 and No. 2 of the TIR Carnet, he takes on the responsibility for the correctness of data on the goods manifest. In addition, in line with Article 19 and the Explanatory Note therein, the Customs office of departure has to apply strict controls with a view to ensuring the accuracy of the goods manifest. This idea is stressed in the comment to Article 19 "Inspection at the office of departure: "... *for the TIR system to operate smoothly it is essential that the Customs inspection at the office of departure should be stringent and complete, since the functioning of the TIR procedure depends upon it*"."

2. Nevertheless, the Customs authorities en route and at destination might reveal discrepancies between the particulars on the goods manifest of the TIR Carnet and the actual content of the load compartment. In such situations, before considering those facts as infringements committed by the holder of the TIR Carnet, the Customs authorities should take into due account the provisions of Articles 39 and 40 of the TIR Convention:

**Article 39**

**When TIR operations are accepted as being otherwise in order:**

1. ...

**2. Likewise, discrepancies between the particulars on the goods manifest of the TIR Carnet and the actual contents of a road vehicle, combination of vehicles or container shall not be considered as infringements of the Convention by the holder of the TIR Carnet when evidence is produced to the satisfaction of the competent authorities that these discrepancies were not due to mistakes committed knowingly or through negligence at the time when the goods were loaded or dispatched or when the manifest was made out.**

**Explanatory Note to Article 39**

0.39 The expression "mistakes committed through negligence" is to be taken to mean acts which, although not committed deliberately and in full knowledge of the facts, are due to a failure to take reasonable and necessary steps to ensure the accuracy of the facts in any particular case.

**Article 40**

**The Customs administrations of the countries of departure and of destination shall not consider the holder of the TIR Carnet responsible for the discrepancies which may be discovered in those countries, when the discrepancies in fact relate to the Customs procedures which preceded or followed a TIR transport and in which the holder was not involved.**

3. Therefore, when deciding on the possible responsibility of the TIR Carnet holder in such situations, the Customs authorities are first to investigate the following issues:

- May the TIR transport be accepted as being otherwise in order (preamble to Article 39)? In particular, have the Customs seals remained intact?

- Has information been produced to show that these discrepancies been were not due to mistakes committed by the holder knowingly or through negligence (Article 39, paragraph 2)?

- Do these discrepancies relate to the Customs procedures which preceded or followed the TIR transport and in which the holder was not involved (Article 40)?

4. As underlined in Article 39, paragraph 2 and Explanatory Note 0.39, when filling-in the TIR Carnet, the holder is supposed to take reasonable and necessary steps to ensure the accuracy of the facts in any particular case. As regards his contractual This responsibility of the holder is likely to avail himself of t-also based on t- the provisions of the CMR Convention<sup>1</sup> to which most TIR countries are also Contracting Parties. According to Article 8, paragraph 1 of the CMR Convention,

**"1. On taking over the goods, the carrier shall check:**

**(a) The accuracy of the statements in the consignment note as to the number of packages and their marks and numbers, and**

**(b) The apparent condition of the goods and their packaging."**

5. However, there may be situations where the holder is not in a position to make effective checks or not allowed to do so. For example, if the holder takes over a sealed non-TIR container at a seaport and starts a TIR transport, he is probably not able to check the goods and has to rely on accompanying documents (bill of lading, packing list, etc.) only. Under those circumstances, the holder is strongly advised to make a reservation on the CMR consignment note, as provided for in Article 8, paragraph 2 of the CMR Convention, in order to limit his contractual liability with the sender:

**"2. Where the carrier has no reasonable means of checking the accuracy of the statements referred to in paragraph 1 (a) of this article, he shall enter his reservations in the consignment note together with the grounds on which they are based....~~Such~~ reservations shall not bind the sender unless he has expressly agreed to be bound by them in the consignment note"**

6. Article 11 of the CMR Convention further specifies that for the purpose of the customs or other formalities the sender shall attach the necessary documents to the consignment note or place them at the disposal of the carrier. Moreover, this Article clearly states that

**"2. The carrier shall not be under any duty to inquire into either the accuracy or the adequacy of such documents or information. The sender shall be liable to the carrier for any damage caused by the absence, inadequacy or irregularity of such document and information, except in the case of some wrongful act or neglect on the part of the carrier."**

<sup>1</sup> Convention on the Contract for the International Carriage of Goods by Road (CMR), of 19 May 1956

7. The effect of Articles 8 and 11 of the CMR Convention on the contractual relationship between a sender and a carrier is one of the factors that customs could take into account.

86. According to Article 39, paragraph 2 of the TIR Convention, in case of discrepancies, the holder has to prove to the competent authorities that these discrepancies were not due to mistakes committed knowingly or through negligence at the time when the manifest was made out. In other words, the holder should prove that he was not in a position to verify the particulars on the goods manifest. According to Article 39, paragraph 2, it is up to the Customs authorities to accept or decline the holder's explanations or evidence. In case of prohibited goods, it should also be borne in mind that specific provisions of national legislation may become applicable, as mentioned in Article 47.

97. In many situations, the TIR procedure is preceded by export formalities where an export ~~cargo~~ declaration is made out. Therefore, the particulars of the goods, as they appear on the TIR Carnet, should correspond to the data from the export ~~cargo~~ declaration. If in doubt about the particulars on the goods manifest of the TIR Carnet, a Customs office en route and the Customs office of destination may send an enquiry to the Customs office of departure or to the exporter. In line with Article 42 of the TIR Convention, on receipt of such a request, the Customs office of departure must furnish the inquirer with all the available information regarding the TIR transport in question, in particular, a copy of the export ~~goods~~ declaration. ~~To facilitate inquiry procedures, it is recommended that the office of departure, where possible, should indicate the number of the export goods declaration under box "For official use" on all vouchers of the TIR Carnet.~~

810. In the case of discrepancies, the responsibilities of the TIR Carnet holder could be two-fold:

- liability for payment of Customs duties and taxes for the missing goods, if any. If the holder or any other person directly liable fails to pay the sums due, the Customs have the right to request payment from the national guaranteeing association;
- responsibility in terms of administrative/penal law, in particular, fines and/or other pecuniary sanctions. It should be noted that the guarantee of the national guaranteeing association does not cover this component of the holder's responsibilities.

119. Discrepancies between the particulars on the goods manifest of the TIR Carnet and the actual content of the load compartment do not necessarily imply that some goods have been taken out from or added to the sealed load compartment illegally, put into circulation and that the Customs duties and taxes are due. It may well happen that the transport operator has fulfilled his responsibilities and delivered all the goods with the Customs seals intact, but that a mistake was made in the goods manifest of the TIR Carnet before the beginning of the TIR transport. Therefore, the ~~Customs authorities concerned have holder has~~ to prove to the Customs authorities concerned that these goods have ~~not indeed~~ been illegally withdrawn from Customs control on the territory of their country.

129. The applicability of Articles 39 and 40 is highlighted in five practical situations below. For each example, the Customs seals have remained intact and, the road vehicle contains no places of concealment ~~and no evidences of smuggling have been found~~.

#### Situation 1 (Article 39)

A TIR truck (a tractor unit and a semi-trailer) arrived at the Customs office of destination with no traces of tampering with the Customs seals. The load was packed in carton boxes and correctly described on the goods manifest, but there were fewer boxes in the load compartment than indicated: 95 instead of 100. The driver argued that he had picked up the already sealed semi-trailer at a port where it had arrived by ferry. For this reason, the driver was not in a position to check the accuracy of the goods manifest and made a corresponding reservation on the CMR consignment note. The Customs office of destination certified termination of the TIR operation with a reservation started an inquiry procedure and got in touch with the sender of the goods who confirmed in writing that the missing packages were not loaded at departure by his fault. On this basis, the Customs office came to the conclusion that the inaccuracy in the goods manifest could not be considered as a holder's "mistake committed knowingly or through negligence". In line with Article 39, paragraph 2, the holder of the TIR Carnet was released from responsibility.

#### Situation 2 (Article 39)

A TIR truck arrived at the Customs office of destination with no traces of tampering with Customs seals. The load was packed in carton boxes and correctly described on the goods manifest, but there were fewer boxes in the load compartment than indicated: 98 instead of 100. According to the driver, he had overlooked this fact. The Customs office of destination ~~was not satisfied with the driver's explanations and~~ believed that he should have monitored the stuffing of his vehicle and should have counted the boxes and. ~~The Customs office considered this case as "a mistake committed through negligence" and imposed a fine on the transport operator for non-authentic declaring. However, At the same time, the Customs authorities accepted that only 98 boxes had been loaded~~ found no evidences that 2 missing boxes had disappeared on the territory of the country of destination. ~~For this reason, the office of destination made a reservation in the TIR Carnet about the missing boxes, but raised no claim for Customs duties and taxes~~ was raised.

#### Situation 3 (Articles 39 and 40)

A TIR truck arrived at the Customs office of destination with intact Customs seals. The load, including the number of boxes, was correctly described on the goods manifest. However, behind the boxes, next to the front wall of the semi-trailer, the Customs authorities discovered some pieces of furniture which were mentioned neither on the TIR Carnet nor on the CMR consignment note. The driver (vehicle's owner, at the same time) explained that he had bought this furniture for private purposes in the country of departure, and that the consignor was not aware of this fact. The driver felt that the furniture was personal, rather than commercial cargo, and that, therefore, there was no need to indicate the furniture in the goods manifest which should correspond to the CMR consignment note and to the export goods declaration lodged by the consignor. The Customs office of destination did not share this view, fined the driver for non-authentic declaring and instructed him to declare the furniture for importation on his own behalf. In the above situation, neither the exemptions of Article 39 nor of Article 40 apply to the holder of the TIR Carnet.

Situation 4 (Article 40)

~~A TIR carnet was presented truck arrived at the Customs office of departure destination with intact Customs seals. The load was packed in carton boxes and described as "computer accessories: cases"<sup>2</sup> in the TIR Carnet. After checking the carnet and the export declaration The Customs office of destination certified termination of the TIR operation without reservation and put the goods under temporary storage in a warehouse. Following that, the importer started clearance procedures, lodged an import cargo declaration and paid Customs duties and taxes. Before final clearance, the Customs office decided to proceed with examination of the goods and discovered that, in fact, these were not only computer cases, but complete personal computers<sup>3</sup> with a much higher level of taxation. The importer faced charges of non-authentic declaration and evasion of Customs payments. The holder He argued that he based his transitimport declaration on the export declaration goods manifest of the TIR Carnet and, therefore, was the exporterholder of the TIR Carnet who should be held liable for this infringement. However, in the underlying situation the holder had fulfilled his obligations and presented the sealed goods, vehicle and related documents at destination, although with the incorrect goods description.~~

~~The infringement in the form of non-authentic declaration and evasion of Customs payments was essentially linked with the exportsubsequent import procedure in which the TIR carnet holder was not involved. Thus, in line with Article 40, the holder should not be considered responsible for the infringement.~~

Situation 45 (Article 40)

In the country of departure, there existed restrictions (tariff and non-tariff) for the exportation of raw materials, including copper. At the same time, no such restrictions were imposed on articles made of copper. At the Customs office of departure, the exporter (who was not the TIR Carnet holder) lodged an export cargo declaration where the goods were declared as "copper bushings". Following export formalities, the goods without checking were sealed by Customs and placed under the TIR carnet was presented by the holder procedure. In both the TIR Carnet and CMR consignment note, the goods description coincided with the one from the export declaration. The TIR operation was opened, no checks were made by Customs. The TIR truck arrived at the Customs office of exit (en route) with intact Customs seals. Nevertheless, the Customs office of exit decided to make a physical inspection of the goods suspecting that the goods description was deliberately falsified in order to avoid the applicable export restrictions. Technical expertise proved that the articles could not be used as bushings and were actually foundry products (copper billets). Thus, the goods should have been declared as "raw copper". The exporter faced charges of non-authentic declaration, evasion of Customs payments and breaching export regulations. As the underlying infringement was essentially linked to the preceding export procedure, the holder of the TIR Carnet was not considered responsible, in line with Article 40.

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<sup>2</sup> HS code 847330

<sup>3</sup> HS code 847120