

**Best Practice: 5.5 LIST OF DOCUMENTS TO SUBSTANTIATE CLAIMS FOR NON-DISCHARGE (extract of the TIR handbook)**

1. Basic documentation is necessary to substantiate the request for payment. In general, such documentation should cover two main issues:

- (a) Reasons establishing the liability of the national guaranteeing association;
- (b) Amount of import or export duties and taxes to be paid by the national guaranteeing association.

2. In order to establish the reasons for the transmission of claims the following documents seem to be appropriate:

- a copy of voucher No. 1 duly filled-in and stamped by the Customs authorities - as evidence for having commenced liability of the national guaranteeing association in accordance with Article 8, paragraph 4 of the Convention;
- some documents confirming that the Customs authorities have implemented provisions of Article 11, paragraph 2 of the Convention, for instance, a copy of the registered letter sent to the TIR Carnet holder and containing the request for payment;
- a written statement (letter) by the Customs authorities outlining main points of the infringement committed and including reasons why evidences of the proper termination of the TIR operation, presented by persons concerned, if any, are recognized to be insufficient.

3. In order to substantiate 1 (b) the detailed calculation of Customs duties and taxes seems to be adequate, including determination of the Customs value of the goods and applicable tariff rates.