



**Economic and Social
Council**

Distr.
GENERAL

TRANS/WP.30/2003/12
10 April 2003

ENGLISH
Original: FRENCH

ECONOMIC COMMISSION FOR EUROPE

INLAND TRANSPORT COMMITTEE

Working Party on Customs Questions
affecting Transport

(One hundred and fourth session, 17-20 June 2003,
agenda item 7 (c))

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

Application of the Convention

The concept of authorized consignee in the TIR Convention

Transmitted by the Government of France

A. INTRODUCTION

The TIR Convention is a Customs convention which permits the suspension of duties or taxes during the carriage of goods from a Customs office of departure in a country which is a Contracting Party to the Convention, to a Customs office of destination in another country which has acceded to the Convention, under cover of a TIR Carnet with a guarantee of US\$ 50,000, by a means of transport approved and sealed by the competent authorities (generally the Customs authorities).

It consists of a deferred payment regime, on expiry of which, once the goods carried have been presented to the Customs office, they must receive Customs-approved treatment by being placed under a new Customs regime: import, re-export, economic regime (bonded warehouse, ...) etc. It is naturally the responsibility of the Customs to ensure that a new Customs regime has been assigned to the goods.

B. PROBLEMS

The development of international commerce and the faster pace of trade, the requirements and the costs arising from the logistics, mean that the Customs authorities regularly have to modify established Customs regulations while maintaining provisions allowing the competent authorities to carry out checks.

In this regard, a number of countries have introduced into their Customs regulations simplifications which, after review, may be granted to operators accepted as reliable.

The status of authorized consignee is one of these simplifications. It enables an operator bound by an agreement-based act with a Customs office of domicile to receive the goods directly on premises approved by the Customs authorities; this is regarded as a presentation to the Customs office. The arrival notice sent by the operator to the Customs office when the goods arrive is equivalent to the deposit of a summary declaration assigning a holding regime (temporary storage) to the goods. The operator is then responsible for the goods and for their assignment to a Customs regime.

No provision has been made for this in the TIR Convention. The developments referred to above, however, should lead to envisaging the offer of this possibility to **the most reliable operators**, enabling transport operators to have round-the-clock access to the company's premises. This may have advantages:

- For the transport operator: safe parking of the means of transport and the goods - rapid re-loading of new goods (for the return journey);
- For Customs: the Customs office facilities do not permit of in-depth checks of the means of transport (complete unloading);
- For authorized consignees: rapid assignment of goods for future distribution;
- For traffic: avoidance of congestion in certain areas already overcrowded with means of transport.

C. STUDY OF THE PROJECT

The essential aspect of the dispositions which may be taken with reference to the authorized consignee is to ascertain clearly the limits of responsibility of each of the participants in a TIR operation - transport operator/holder of a TIR Carnet and authorized consignee. Naturally, as is the case for all rules, the participants must accept and observe them.

On the basis of the comments and practices of the offices in which this procedure has been tried out, a model authorization for an authorized consignee under the TIR regime has been drawn up, which endeavours to determine the general arrangements and to identify each person's responsibilities during the course of operations: arrival of the goods at the premises of the authorized consignee with the seals intact - information from Customs - compliance with the deadline permitting Customs to carry out a check - breaking of the seals - unloading - deferred presentation of the TIR Carnet and the certificate of approval to the Customs office - discharge

by Customs of the TIR Carnet. It should be noted that it is accepted that the consignee should present the TIR Carnet, the certificate of approval and the transport permit to the Customs office, and that only the latter can decide on the inspection of the means of transport.

It is also on the basis of the comments by the Customs offices where the trials have taken place, and in the light of existing rules, that provision has been made for the “discrepancy report” which is drawn up (and signed), after both parties have been heard, by the consignee and the transport operator/holder of the TIR Carnet, and contains particulars of the shortages, overages and substitutions.

Naturally, it must also be clear that if the means of transport can arrive on the consignee’s premises at any hour of day or night and if the arrival notice/control document can be dispatched immediately, the period within which the Customs office can carry out its control of the means of transport and the goods only begins with the legal opening time of the Customs office.

D. CONCLUSION

The introduction of this possibility into the TIR Convention seems feasible since each Contracting Party decides for itself matters concerning it and it alone is in a position to know whether this facilitation can be applied and for which operators. It is for each competent authority of each Contracting Party to determine whether there are operators suitable for approval as authorized consignees. According to the consignees authorized, it can be ascertained for what goods (or for what regular service) authorization has been given.

PROCEDURE

I. ARRANGEMENTS FOR ASSIGNING AUTHORIZED CONSIGNEE STATUS UNDER THE TIR REGIME

1. General conditions

The operator shall comply with the following conditions:

- Is established in a Contracting Party to the TIR Convention;
- Regularly receives TIR consignments;
- Can prove to the Customs authorities that he will fulfil the obligations of his status;
- Has not committed serious or repeated breaches of Customs legislation (the TIR Convention);
- Must furnish the data required to process the application;
- Is responsible for the information furnished; informs the Customs administration of any subsequent amendment.

2. Deposit of a written application, dated and signed by the operator (in which he commits himself to abiding by the terms of the authorization):
 - With the competent authorities of the location where the applicant is established.
3. Consideration of the application by the competent authorities:
 - In accordance with the information provided by the operator and/or collected from the competent authorities (the operator's usual Customs office, central investigations services);

Authorization is granted only if the Customs administration:

 - Is able to ensure the supervision and monitoring of the system without setting up a plan of action out of proportion to the operator's needs;

and if

 - The operator holds documents permitting Customs to make an efficient inspection.
 - Reply to the operator within a pre-defined deadline;
 - Permanent possibility of amending and/or revoking the authorization.

II. MODEL AMENDMENT

AUTHORIZATION FOR THE CONSIGNEE UNDER THE TIR REGIME

(possibly for insertion in the authorization for the consignee)

The ... company, with the status of authorized consignee, is permitted to take reception on its premises during Customs office working hours, of goods carried by road under the TIR regime, which have not first been presented to the Customs office of destination, under the following conditions:

1. General compliance with the set of obligations relating to authorized consignee status in Community/common transit (Customs destination of the goods, etc.).
2. Information from the competent office by:
 - Fax;
 - E-mail;
 - Other electronic means.

3. Frequency of information:
 - Each arrival;
 - Programme forecast submitted to the Customs office, permitting individual information to be dispensed with.
4. Time period before sealed consignments are unloaded
Compliance with a time limit of: ...
5. Preparation of the document “Control by the office of destination” containing the following particulars:
 - Name (or business name) of the authorized consignee;
 - Number and date of authorization assigned;
 - Completion of boxes Nos. 1, 2 and 3 of the document “Control by the office of destination” and signature by the person authorized or one of the persons authorized: in two copies (one for the Customs office (Arrival notice), one for the authorized consignee (copy of the Arrival notice)).

This document may be inserted in the “Arrival notice” as the provisions concerning the status of authorized consignee in Community/common transit stipulate, and must be sent to the office of domicile as soon as the means of transport arrives, in particular, the information contained in boxes 1, 2 and 3 of the document.

6. Authorization for the representative(s) of the authorized consignee to complete and sign this document (model(s) of signature attached to the amendment) with assurance that the particulars included conform to the observed facts.
7. Special TIR obligations:
 - A. The authorized consignee undertakes:
 - Not to implement the facilities granted and to inform the competent authorities if he observes irregularities such as:
 - Seals which are not intact;
 - Evident lack of conformity of the means of transport with the rules of the TIR Convention (torn sheeting, lack of TIR plate ...).

- To unload the goods after the deadline referred to above, under the following conditions:
 - Breakage of the seals, unless a contrary service instruction is received;
 - Overview and count of the packages.

B. To advise the competent Customs office immediately, in the form of a “discrepancy report” and in accordance with the arrangements for which the authorization provides, of any overages, shortages or substitutions.

- Once the irregularity has been observed by the two parties when unloading takes place, the responsibility of the TIR Carnet holder is engaged. This document must be established, after both parties have been heard, by the representative of the holder of the TIR Carnet (the driver) and the authorized consignee;
- Otherwise, or if the service is not notified of the anomaly, the responsibility of the authorized consignee is engaged. In these circumstances, the arrival notice will be tantamount to a summary declaration subject to the discrepancy report.

The failure to produce the discrepancy report incurs the responsibility of the authorized consignee for all the goods listed on the TIR manifest for partial/total unloading at the Customs office of ... (office of the domicile of the authorized consignee).

C. Undertakes to perform the material operations to enable the service to conclude the TIR transit regime:

- Presentation to the Customs office of destination for control and discharge, on the day of arrival of the goods or at latest the next working day:
 - The document “control by the office of departure”, duly completed;
 - The TIR Carnet;
 - The TIR certificate of approval;
 - *The means of transport shall be left at the disposal of the service and shall be presented to the Customs office on demand, if it expressly requests. The authorized consignee undertakes not to release the means of transport until the formality of the discharge of the TIR Carnet has been completed and the Carnet and the TIR certificate of approval returned to the transport operator.*

PLEASE NOTE

Only the Customs office is competent to endorse and discharge the TIR Carnet and check the compliance of the means of transport and the certificate of approval with the rules of the TIR Convention.

8. Final provisions

The authorized consignee shall be responsible vis-à-vis the Customs authorities once the goods and the TIR Carnet have been presented.

He shall undertake to observe the conditions set out in the TIR amendment and to take all necessary measures in that regard.

In the event of a breach of procedure, in respect of the conditions set out in the authorization, involving in particular the failure to present the TIR Carnet and the means of transport to the Customs office, the authorization shall be suspended or revoked.

Done at On

Signature of the collector of Customs
(*officer in charge of the office of domicile*)

Signature of the authorized consignee

DATE 22/01/2003 CONSOLIDATION No. 1031
 CORRESPONDENT APRIL LOGISTICS
 No. LORRY 17UN 5073
 ORIGIN ISTANBUL

Arrival date	No. Customs file + Customs file	MAG/CAM	Type	No. heading and transit	No. of packages	Packaging	Description
22/01/2003	310204	S/C		TIR XV 3 743 590	64	Pallets	Motor vehicle parts

TOTAL

64

CONTROL BY THE OFFICE OF DESTINATION Authorization granted to BANSARD INTERNATIONAL S.A.	CARNET TIR XV 3 743 TIR No.: 590 OF:
Approval No. B 0059 of 11/12/2001	Vehicle No.: 17UN 5073
Date of arrival: 22 01 2003 Seals checked: Yes x Remarks: Authorized signature:	CUSTOMS ENDORSEMENT:

III. PROGRESS OF OPERATIONS

The practical arrangements are as follows:

- Arrival of the vehicle on the premises of the authorized consignee (round the clock).
- Dispatch - by fax or e-mail - of an arrival notice **incorporating** the TIR Carnet control document. This document is sent to the Customs office during its legal opening hours as soon as the vehicle arrives. If the vehicle arrives outside office opening hours the arrival notice is sent notwithstanding, but the response time of the service begins only when the next service period commences.
- If the agent authorized by the company observes an irregularity, such as a seal which is not intact or defective sheeting, it is recorded in the control document along with the signatures of the representatives of the consignee and the transport operator. This document shall be drawn up, after both parties have been heard, by the representative of the TIR Carnet holder (the driver) and the authorized consignee. The operation shall be suspended pending the arrival of the competent authorities.
- Compliance with a response time which enables the vehicle and the goods to be inspected. Decision of the competent authorities to check taken in accordance with the provisions in force in the Contracting Party (rate of physical checks for imports).
- After this period, the authorized consignee, in the absence of a check, shall be permitted to break the seals and unload the vehicle.
- After unloading and in the event of an irregularity, the authorized consignee shall fax a “discrepancy report” as soon as the irregularities are observed, at latest prior to the legal discharge of the TIR Carnet. If the irregularity is observed outside the legal opening hours of the office, the report shall be sent as soon as the next service period commences. This document shall be drawn up, after both parties have been heard, by the representative of the TIR Carnet holder (the driver) and the authorized consignee. Once the irregularity is observed by both parties during unloading, the responsibility of the TIR Carnet holder is engaged. Otherwise, or if the service is not informed of the irregularity, the responsibility of the authorized consignee is engaged. In these circumstances, the arrival notice is equivalent to a summary declaration subject to the discrepancy report.
- After the unloading of the vehicle in accordance with the time-periods set out in the amendment (the same day or the next working day), the authorized consignee shall come to the Customs office with the TIR Carnet, the vehicle approval, [transport licences] and two copies of the summary declaration (arrival notice and TIR control document). The service shall check that the TIR discharge corresponds to the quantities accepted by the authorized consignee and that the arrival notice has been received (copy faxed as soon as the vehicle arrives). If an irregularity is observed, it shall determine the person responsible and proceed to the recovery of the duties and

taxes and any penalties due. *In the case of the holder of the TIR Carnet, the Carnet will only be returned to him after recovery of the debt TO BE VERIFIED IN ACCORDANCE WITH LITIGATION ARRANGEMENTS IN EACH CONTRACTING PARTY.* The two copies of the summary declaration shall be endorsed by the service; the first copy shall be returned to the declarant, the second kept by the service with voucher No. 2 (green) of the TIR Carnet, since the regime has expired.

- The vehicle is not presented to the office with the TIR Carnet but is held at the disposal of the service for a possible check. It shall not be permitted to leave the premises of the company until the Carnet, the transport licences and the approval have been returned. *In the absence of these documents, the risk of the vehicle disappearing is negligible.* If the service wishes to carry out an inspection, the check shall take place on the premises of the authorized consignee. *These provisions make it possible to ensure that the vehicles do not travel through densely populated urban areas (pollution) while they expedite the formalities for the reloading of the vehicle which is already on the spot in view of the fact that the means of transport will be leaving again.*
