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**ECONOMIC COMMISSION FOR EUROPE**  
**INLAND TRANSPORT COMMITTEE**  
Working Party on Customs Questions affecting Transport  
(One-hundred-and-eleventh session, 4 – 7 October 2005,  
agenda item 7 (b) (ii))

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

**Revision of the Convention**

**Future projects for the Reference Model of the TIR Procedure**

**Note by the secretariat and the European Commission**

**A. BACKGROUND AND MANDATE**

1. At its seventh session, the Informal Ad hoc Expert Group on Conceptual and Technical aspects of Computerization of the TIR Procedure (further referred to as “the Expert Group”) welcomed a presentation by the secretariat explaining the over-arching principles of a possible fully computerized eTIR system which had led to the high level description laid down in document ExG/COMP/2004/23. The Expert Group was of the view that the document was describing a more complex system including more functionalities than originally requested by the Working Party.

2. At the same session, the Expert Group also welcomed a presentation made by the European Commission. The Expert Group shared the ideas presented and requested the secretariat to collaborate with the Commission to prepare a new document for its next session combining the ideas from the Commission's presentation and elements of document ExG/COMP/2004/23 (ExG/COMP/2005/9, paras. 15 and 16).

3. At their first meeting, the European Commission and the secretariat were of the view that it would be more effective to devise not one but two documents. The first document should present the general ideas on how the eTIR system would replace all functionalities integrated in the TIR Carnet with the aim to present it for endorsement to the WP30 at its October 2005 session. The second document, intended for the Expert Group, should elaborate the ideas, contained in the first document, in the form of high level functional specifications.

4. This document, containing the general ideas of the eTIR system, reflects the joint opinion of the European Commission and the secretariat and is in line with the general principles applied in the NCTS

## **B. THE TIR SYSTEM**

5. Customs transit systems are devised to facilitate to the greatest possible extent the transport of goods under Customs seals in international trade and to provide the required Customs security and guarantees. For such systems to function satisfactorily, it is essential that any formalities involved are neither too burdensome for the Customs officials nor too complex for the transport operators and their agents. Therefore, a balance needs to be struck between the requirements of the Customs authorities on the one hand and those of the transport operators on the other.

6. Traditionally, when goods crossed the territory of one or more states in the course of an international transport of goods by road, the Customs authorities in each state applied national controls and procedures. These varied from state to state, but frequently involved the inspection of the load at each national frontier and the imposition of national security requirements (guarantee, bond, deposit of duty, etc.) to cover the potential duties and taxes at risk while the goods were in transit through each territory. These measures, applied in each country of transit, led to considerable expenses, delays for and interference with international transport.

7. In an attempt to reduce the difficulties experienced by transport operators and, at the same time, to offer Customs administrations an international system of control to replace their traditional national procedures, whilst effectively protecting the revenue of each state through which goods were carried, the TIR system was devised.

8. One of the pillars of the TIR System is the TIR Carnet, which is now intended to be replaced by electronic messages. The TIR Carnet represents the proof of existence of a guarantee and, therefore, allows Customs authorities to suspend the payment of duties and taxes. It also allows Customs offices to exchange information without directly communicating and it provides all Customs offices with the necessary data to handle TIR operations. Moreover, it provides transport operators with a simple and standard Customs transit declaration mechanism.

9. The eTIR system objectives are not different. The system will allow Customs authorities to verify the existence of a valid guarantee and to ensure a secure and efficient exchange of data,

in particular between Customs administrations. At the same time, the eTIR system presupposes that the operator provides Customs with a Customs declaration in an electronic format.

## **C. ACTORS OF THE eTIR SYSTEM**

### **Customs authorities**

10. Customs authorities can perform the following roles:

- Customs office of departure;
- Customs office of destination;
- Customs office of entry en route;
- Customs office of exit en route.

### **eTIR international system**

11. In view of the fact that, within the eTIR system, electronic direct exchange of information between the Customs administrations located in the different Contracting parties is neither feasible nor enforceable, the eTIR international system will facilitate the secure circulation of standardized information between Customs administrations and with the guarantor.

### **Operator<sup>1</sup>**

12. The operator performs the TIR transport<sup>2</sup> and is responsible for providing the related declaration data electronically and for presenting the goods to the relevant Custom offices referred to in paragraph 10 above.

### **Guarantor**

13. The guarantor via its affiliates provides the operator with a valid international guarantee i.e. a guarantee recognized by each of the Contracting Parties involved in the TIR transport. Therefore, the guarantor constitutes de facto a guarantee chain<sup>3</sup>.

## **D. FUNDAMENTAL PRINCIPLES OF THE eTIR SYSTEM**

### **eTIR Guarantee management**

14. The Guarantee management implies a strong relationship between the guarantor and the eTIR international system. The guarantor, or the guarantee chain, is composed of national affiliates, authorized by Customs administrations, and of an international organization authorized

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<sup>1</sup> The role of the operator is comparable to the one of the TIR Carnet holder in the paper-based system.

<sup>2</sup> The TIR transport is the transport of goods from a Customs office of departure to a Customs office of destination under a procedure, called the TIR procedure, laid down in the TIR Convention.

<sup>3</sup> In the paper system the guarantee chain is composed of national guaranteeing associations performing the role of representatives of the guarantor and of an international organization managing it.

by the AC.2 to manage the guarantee chain. The international organization receives from its national affiliates information on the guarantees issued to the operators and sends this information to the Guarantee database, managed by the eTIR international system. The recording of this information in the Guarantee database is conditional on checks made against the International TIR database (ITDB).

15. The information about the guarantee will be accessible to all Customs offices involved in the TIR transport covered by the guarantee. If an operator presents to Customs a guarantee, which is not recorded in the guarantee database or which is invalid, then the Customs authorities shall not accept it.

16. At any point in time, the guarantor may query the status of guarantees issued by its national affiliates and registered in the database. Moreover, the guarantor can cancel the validity of a guarantee before the beginning of the TIR transport or, in case the transport has already begun, it can invalidate the guarantee for the not yet started TIR operations.

### **Exchange of TIR transport information**

#### **Data handling at the beginning of the TIR transport**

17. The operator submits the eTIR declaration by electronic means to the Customs office of departure, making reference to a guarantee issued by a guarantor. At the same time, he may inform all following Customs offices of entry that he will perform one or more TIR operations under cover of the above-mentioned guarantee. The declaration may be submitted prior to the presentation of the goods at the Customs office of departure.

18. Once the Customs office of departure accepts the declaration, according to national procedures, it will send a message containing that information, together with additional Customs data (e.g. seals affixed, etc.), to the eTIR international system, in line with agreed requirements. The latter will then store the declaration information and link it with the guarantee information. This information is then made available, upon request, to all subsequent Customs offices involved in the transport.

#### **Data handling related to TIR operations**

19. Every Customs office involved in a TIR transport sends a message to the eTIR international system providing the information on the status of the operations. Three messages should be sent for every TIR operation: the Start message, the Termination message and the Discharge message. The eTIR international system replies to each Start message informing the Customs office of the status of the guarantee as well as the authorization status of the operator.

**Other aspects**

20. Other aspect, ancillary and/or of interest to given actors are outside the scope of the eTIR project (e.g. the relationships between the operator and the Guarantor, those between the operator and Customs offices as well as between Customs offices at national level). Nevertheless, guidelines will be provided to promote harmonization, especially in the context of the dialogue between the operator and Customs authorities.

**E. FINAL CONSIDERATIONS**

21. Within the context of its discussions, the Working Party may wish to note that a review of the UNECE has been conducted in the first half of 2005. The outcome of the review, which was carried out by a group of consultants mandated by the UNECE member states, is contained in the report “the State of the UNECE - External Evaluation Report”. This report was published on 30 June 2005. The report stresses the importance of the TIR Convention and specifically recommends that the Convention “needs to have at least some of its procedures computerized.” This stresses the relevance of the eTIR project and the importance to establish quickly an efficient and reliable eTIR system.

22. The Working Party may wish to endorse this document in order to provide the Informal Ad-Hoc Expert Group on Conceptual and Technical Aspects of the Computerization of the TIR Procedure clear guidelines for its future work.

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