

Customs administration of Czech Republic



Approval of customs secured vehicles in Czech Republic

Construction of customs secured vehicles - training seminar
Helsinki 18.06.2013
Richard Vesecký, Czech customs administration

Legal background:



International Law:

- **Customs Convention on the International transport of goods under cover of TIR Carnets**

European Law:

- **Council Regulation (EC) 2913/92 – Customs code (CC)**
- **Commission regulation (EC) 2454/93 – Implementing provisions to Customs Code (IPCC)**

Legal background:

National Law:



- Law on Customs Administration nr. 17/2012 Coll.
- Law nr. 13/1993 Coll., Customs Law

Internal rules:

- Methodological handbook - Approval of physical and legal persons and road vehicles under the TIR Convention



Involved persons and institutions:

National Guaranteeing Association – ČESMAD Bohemia

- Approves and accepts persons to the system;
- sells TIR Carnet forms, approval certificates forms, TIR plates etc.;
- cooperates with customs on basis of agreement on cooperation;
- organizes training courses, issue certificate of course completion .

Traders carrying goods under the cover of TIR Convention

- Asks National Guaranteeing Association for approving to the system;
- agrees in writing form to association that it will:
 - comply with all customs formalities required by TIR convention;
 - pay outstanding amount referred to paragraph 1 and 2 of TIR convention, if it will be requested by the competent authorities in accordance with article 8 paragraph 7 of the Convention;
 - allow association , in accordance with national legislation verify the information of above mentioned conditions and requirements.

Traders carrying goods under the cover TIR Convention

- Asks National Guaranteeing Association for approving to the system;
- asks the customs authorities for approval of vehicles for the transport of goods under cover TIR convention;
- attending the training of customs regulations and the TIR convention organized by the national guaranteeing association;
- cooperates with the customs authorities in the inspections of vehicles, which are to be approved for carrying goods under cover TIR convention.

Customs Authorities

- Cooperates with national guaranteeing association when approving persons to the systems providing necessary information of any infringements by the applicant;
- inspects and approves vehicles as a customs secured vehicle for carrying goods under cover of TIR convention;
- issues(confirms) a certificate of approval;
- Extend validity, revoke or cancel certificate of approval for carrying goods under cover of TIR convention;
- cooperates with national guaranteeing association on basis of agreement on cooperation.

Approval of persons to use TIR carnets

- Each person, which wants to use TIR carnets, must be firstly approved to the system by national guaranteeing associaton – ČESMAD Bohemia;
- for addmiting to the system person have to meet requirements of the TIR Convention:
 - proven expirience or at least abillity to operate on international transport services (holder of the consesion for the operation on international transport);
 - proper financial standing (providing confirmation of the tax account at the tax office);
 - proven knowledge of implementation of TIR Convention (certificate of completion of the training seminar to the TIR Convention);

- absence of serious or repeated infringements of customs rules (assessed by involved customs office on basis of the application of the association)
- Binding written statement to the association, obliging person to:
 - comply with all customs formalities of TIR Convention;
 - pay all amount due, if in accordance with the Convention debt is requested;
 - enable association to review mentioned requirements.

Application for assessment to the system submitted to the national guaranteeing association must be completed

- copy of concession of applicant, copy of listing from the trade register ;
- a full list from the commercial register, not older than one month;
- confirmation of the tax account from tax office, not older than one month;
- Copy of the application is send by the association to the customs office, which is in territorial jurisdiction to the place where applicant is located;
- Involved customs office examine person of applicant:
 - Whether in the past did not make of serious or repeated infringements of customs rules and don't have to the customs administration any underpayments.

- As a serious infringement is considered such infringement of customs or tax rules, where person has been fined by penalty which amount is 100 000 CZK (some about 3800 EUR) in last 3 years, before the day of application ;
- As a repeated infringement is considered such infringement of customs or tax rules, where person violated law 10 times in last 3 years or 5 times in last year before the day of application;
- Customs office shall examine the results of investigation and on the basis of the analysis approve or does not approve on behalf of Customs administration, person of applicant to the TIR system;
- position on application for admission to the system send involved customs office to national guaranteeing association, which is obliged to follow this opinion.

- National guaranteeing association decide about accepting or non- accepting person to the system, and informs applicant in writing form;
- in cases where a person is accepted to the system, prompts associations person to enter into a binding declaration on the use of TIR Carnets;
- after the conclusion of a binding statement on the use of TIR Carnets, applicant is accepted to the system and national guaranteeing association informs customs office about accepting person to the system;
- day, when person entered to the system is day, when binding statement was signed;
- after the receiving information, that person entered to the system, customs office fill MAF form and send it to TIR ExB, within one week

- Involved customs office keep the register of persons authorised to the system

Process of the exclusion of persons from TIR system

- about the exclusion persons from the system is involved customs office informed by the national guaranteeing association;
- After this information involved customs office fills MAF form and send it to TIR ExB;
- Information about exclusion of person send involved customs office to customs methodological department of General directorate of customs;
- Date of the exclusion of the person from the system is recorded to the register of authorised persons, which involved customs office is keeping.

Approval of road vehicles for transport of goods under the customs seal

- Approval of vehicles for the transport of goods under customs seal, are in the Czech Republic materially and locally relevant to customs authorities;
- there are 15 customs offices in the Czech republic, their territorial jurisdiction is determined by the regional organization of the Czech Republic;
- each customs office is responsible to the territory of one county with exception of Customs office Ruzyně (international airport, one and only external border);
- each customs office have its own regional work places, with two exceptions (Customs office Ruzyně and Customs office of Liberec region).

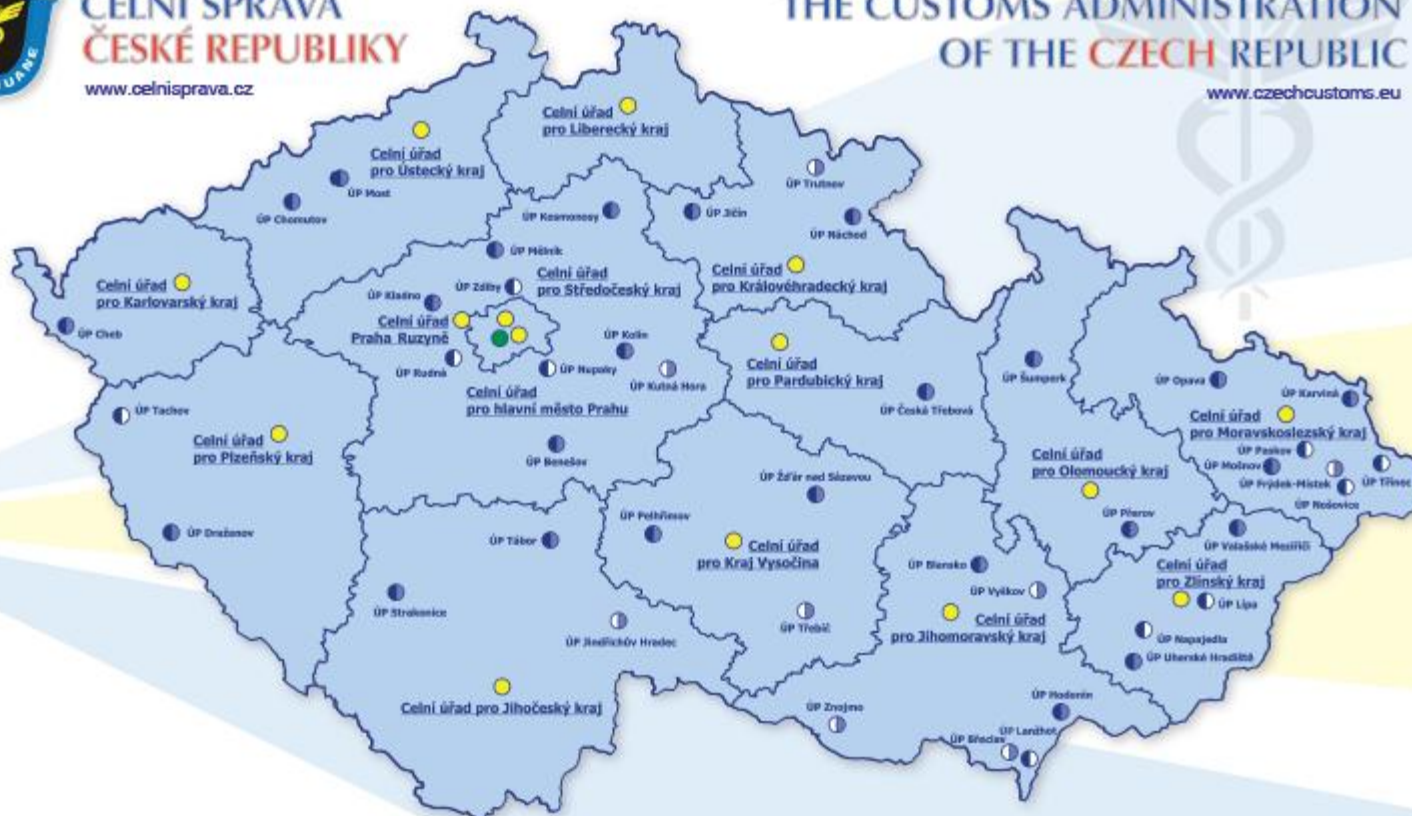


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OF THE CZECH REPUBLIC

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Dislokace celních úřadů a územních pracovišť (ÚP)
Placement of the Customs Offices and their territorial branches (ÚP)

- Generální ředitelství cel / General Directorate of Customs
- Celní úřad / Customs Office
- Celní oddělení / Customs Department
- Daňové oddělení / Tax Department
- Celní a daňové oddělení / Customs and Tax Department

For the approval of the vehicle may in the Czech Republic apply person which:

- was authorised to the TIR system by the national guaranteeing association;
- owner or operator of the vehicle is seated to the Czech Republic;
- if the vehicle it's subjected to the registration, is registered to the Czech Republic.

Application for the approval can be submitted to every customs office or its regional workplaces , which entitled to asses if the vehicle fulfils condition of the TIR Convention (every customs office and every regional workplace with customs department)

Main principles used to the approval of the road vehicles for transport goods under the customs seal

- from the sealed part of the vehicle goods can not be removed or the goods can not be putted in, without leaving obvious traces or without breaking the Customs seal;
- Customs seal can be easily attached;
- Customs seal can be attached effectively
- vehicle does not contain any hidden space for concealing goods
- all spaces for loading goods are easily accessible for customs inspection

Owner or operator of the vehicle (or representative) apply for approval of the vehicle at the Customs office or its regional workplace and present to the customs office:

- Original of the Approval certificate (Annex 4 of the TIR Convention);
- photographs of the vehicle for which the applications submitted;

and

- present vehicle for which is the application submitted, to customs area of the customs office, for inspection of the vehicle.

- In order to ensure, that uniform procedure for approving of vehicles is used in all customs offices for whole territory of the Czech Republic, methodological department of the General directorate of the customs created methodological handbook for approving of the vehicles;
- Handbook consists of two main parts:
 - Description of the main principles and procedures for approving of persons and vehicles to the TIR system (theoretical issues);
 - Annexes, forms and check lists used in connection of approval procedure (practical issues)
- handbook came in to force since 1st January 2013 and was published only for official purposes on intranet websites
- business community was informed about existence of handbook by the Combined task group

- Practical part of handbook contains control protocols (check lists), which are parted by each type of the vehicles, according to the TIR convention:
 - vehicles with solid sides and refrigerated vehicles;
 - vehicles covered by the sheet (including vehicles with rear door);
 - Vehicles transporting liquids;
 - Vehicles with hydraulic ramp;
- each check list consist of adequate number of boxes, which refers to individual structural elements of vehicle and can be easily checked by customs officer, which is performing inspection of vehicle;
- each section also includes links to a specific article of the Convention and the relevant explanations and sketches.

- Check lists are used by customs officer during the inspection of vehicle and after the vehicle is approved or refused to approve, Customs office keep them as a part of file referring to application;
- in the case that the customs office concludes that the vehicle does not meet the conditions for the transport of goods under Customs seal and does not match the technical requirements set out in Annex 2 of the TIR Convention, it shall notify the person who requested for approval. Deficiencies for which could not be granted approval have to be referred in box 10 on third side of approval certificate;
- In the case that customs authority finds that the vehicle meets the conditions for reworking under customs seal and meets the conditions of Annex 2 of the TIR Convention, approved vehicle by completing the boxes approval certificate with validity for two years.

- Filled Certificate of Approval confirms the customs officer with signature and stamp of the Customs office, which approved the vehicle;
- Customs office always requires for the approval of vehicles submitting its photos under which the vehicle can be identified;
- For each certificate of approval is issued a unique registration number in format :
Country code/Customs office code/three digit serial nb/year
for example
CZ/CZ59/001/2013
- After approving of vehicle, customs office make a copy of approval certificate, which is part of the file referring to the application.

Procedure for examination and prolongation of the Certificate of Approval

- Examination of vehicles that have already been approved is performed for the purpose of:
 - verify eligibility of the vehicle within validity period
 - renewal the validity of certificate;
- the verification process is identical to the initial approval process, check lists can be used when Customs office verify eligibility of the vehicle with valid Approval certificate and they have to be used in cases of renewal procedure.

- in the case that the customs office concludes that the vehicle does not meet the conditions for the transport of goods under Customs seal and does not match the technical requirements set out in Annex 2 of the TIR Convention, it shall notify the person who requested for approval. Deficiencies for which could not be granted approval have to be referred in box 10 on third side of approval certificate;
- if the certificate of approval was invalidated on the grounds that the vehicle did not meet the conditions for the transport of goods under Customs seal, and these defects are removed, Customs office shall indicate removal of defects in box 10 on the third sheet certificate and revalidate certificate.

Future intentions and developments:

- Central application (computerised system) for approving;
 - central database of check list, photographs of vehicles and certificates of approval;
- regularly organized seminars for customs officers, focused on approval problematic;
 - training of customs officers, sharing of information's, ensuring that uniform procedure is used.

Real cases in CZ

1)

TIR Carnet No. XB72966592 with goods loaded on the road vehicle and with two TIR Approval Certificates No. 22 and No. 11 were presented to the Customs office OLOMOUC. Where first TIR Approval Certificate No. 22 should expire on 7.2.2013 and the second TIR Approval Certificate is valid from 10.1.2013 to 10.1.2015, where both certificates were verified by the authorities in the Republic of Macedonia.

The Customs authorities of the Czech Republic (Customs office OLOMOUC) have decided on control and verification of the vehicle, whether this road vehicle fulfils the conditions given by the TIR Convention. The Customs office OLOMOUC has discovered that the above mentioned road vehicle does not correspond to pictures enclosed to the TIR Approval Certificate No. 11, rings described on pictures were missing, and this road vehicle does not fulfil the conditions given in the Articles 12 and 13 of the TIR Convention and therefore decided on a non-recognition of the certificate in accordance with Article 14 of the TIR.

Failure to comply specific conditions given in the TIR Convention is the absence of rings on lower can trail and curtain eyelets for fixing the rope in the bottom of the curtain (vehicle with sliding sheet), according to the Article 4 of the Annex 2 of the TIR Convention, where special attention should be given to the Sketch No. 9 (given at the end of Annex 2).

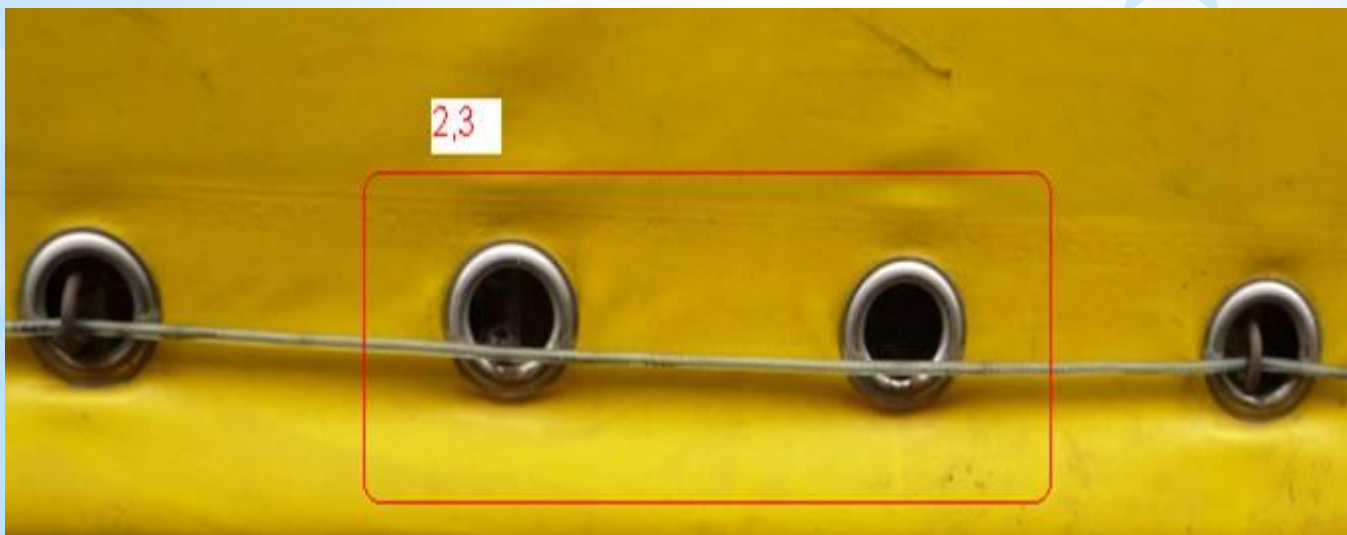
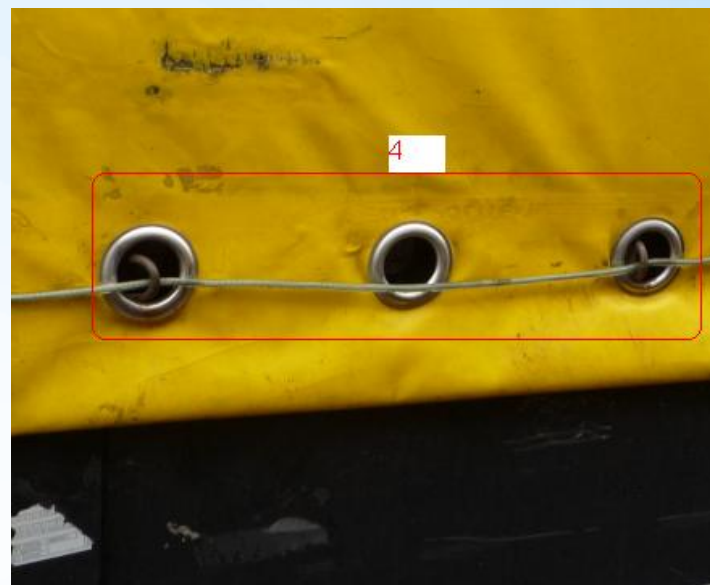
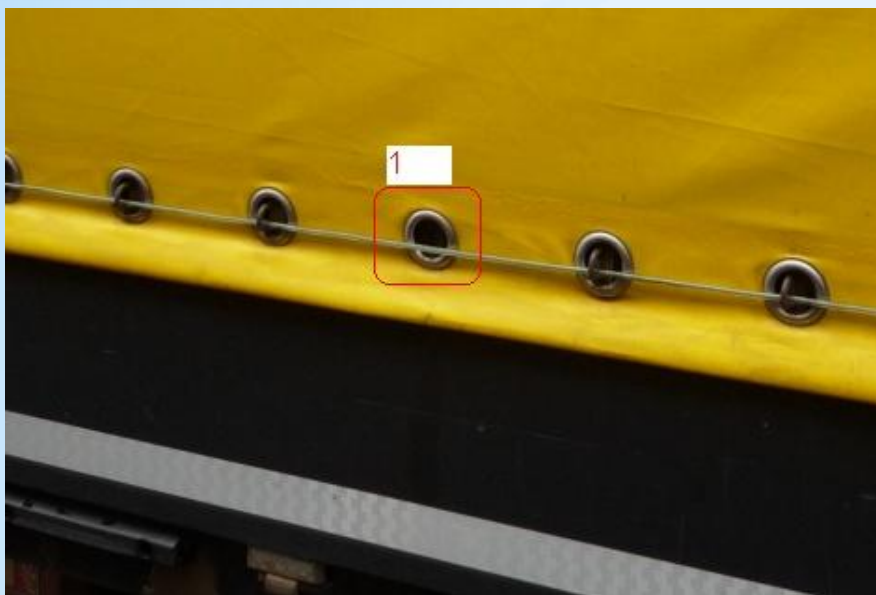
Another important reason to reject and temporarily revoke the TIR certificate was photos enclosed to the TIR certificates. These photographs evoke the presence of protective mounts on the trailer. In fact, the rings and eyelets are not mounted on the trailer. Reason for rejection and temporarily revocation of TIR Certificates was marked by the customs authority (Customs office of Olomouc) in paragraph 10 of both TIR Approval certificate.





2)
Turkish vehicle with a certificate that was issued only 10 days before its submission to the customs office in the Czech Republic. Reason to reject and temporarily revoke the TIR certificate was absence of rings on lower can trail and curtain eyelets for fixing the rope in the bottom of the curtain.





THANK YOU FOR YOUR ATENTION

ANY QUESTIONS ?

Richard Vesecký
Customs methodological department
General directorate of Customs
Budějovická 7, 140 00 Prague
Czech Republic

 +420 261 332 120

 r.vesecky@cs.mfcr.cz