



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

TIR Executive Board (TIRExB)

(Thirty-second session, 29 and 30 March 2007,
agenda item 8 b))

PROPER USE OF THE TIR CARNET

Best practices with regard to the use of the TIR Carnet

Note by the TIR Secretary

1. In 2005, best practices with regard to the use of the TIR Carnet were included in the programme of work of the TIRExB, namely a step-by-step instruction how to fill-in the TIR Carnet and an example of best practices on the use of the TIR Carnet by the Customs offices of departure, destination and en route. To start with, the Board invited Contracting Parties to share their national regulations on the filling-in of the TIR Carnet. Following this request, the Customs administrations of Finland and the Russian Federation kindly provided the secretariat with their national regulations. On the basis of the received contributions, the secretariat has produced a first example of best practices (annex to the present document) which the Board may wish to consider.

2. In general, best practices concerning the use of the TIR Carnet should complement the example of the TIR Carnet duly filled-in (Chapter 7 of the TIR Handbook). Apart from a step-by-step instruction how to fill-in the TIR Carnet, the example should cover some other aspects such as:

- best practices with regard to handling the vouchers of the TIR Carnet by various Customs offices (departure, destination and en route) in the course of a TIR transport, in particular, in the case of several Customs offices of departure and/or destination;

- recommendations how to use the TIR Carnet in a number of specific situations which rarely occur in practice (simultaneous or consecutive use of several TIR Carnets, accidents and force majeure, physical examination en route, Customs escorts, etc.).

The respective sections will be added to the example at a later stage.

Annex

BEST PRACTICES WITH REGARD TO THE USE OF THE TIR CARNET

I. General rules regarding the use of the TIR Carnet (Annex 1 to the TIR Convention)

1. Issue: The TIR Carnet may be issued either in the country of departure or in the country in which the holder is established or resident.

2. Language: The TIR Carnet is printed in French, except for page 1 of the cover where the items are also printed in English; this page is a translation of the « Rules regarding the use of the TIR Carnet » given in French on page 2 of the cover. Additional sheets giving a translation of the printed text may also be inserted.

Carnets used for TIR transports within a regional guarantee chain may be printed in any other official language of the United Nations except for page 1 of the cover where items are also printed in English or French. The "Rules regarding the use of the TIR Carnet" are printed on page 2 of the cover in the official language of the United Nations used and are also printed in English or French on page 3 of the cover.

3. Validity: The TIR Carnet remains valid until the completion of the TIR transport at the Customs office of destination, provided that it has been taken under Customs control at the Customs office of departure within the time-limit set by the issuing association (item 1 of page 1 of the cover).

4. Number of Carnets: Only one TIR Carnet need be required for a combination of vehicles (coupled vehicles) or for several containers loaded either on a single vehicle or on a combination of vehicles (see also rule 10 d) below).

5. Number of Customs offices of departure and Customs offices of destination: Transport under cover of a TIR Carnet may involve several Customs offices of departure and destination but the total number of Customs offices of departure and destination shall not exceed four. The TIR Carnet may only be presented to Customs offices of destination if all Customs offices of departure have accepted the TIR Carnet (see also rule 10 e) below).

6. Number of forms: Where there is only one Customs office of departure and one Customs office of destination, the TIR Carnet must contain at least 2 sheets for the country of departure, 2 sheets for the country of destination and 2 sheets for each country traversed. For each additional Customs office of departure (or destination) 2 extra sheets shall be required.

7. Presentation at Customs offices: The TIR Carnet shall be presented with the road vehicle, combination of vehicles, or container(s) at each Customs office of departure, Customs office en route and Customs office of destination. At the last Customs office of departure, the Customs Officer shall sign and date stamp item 17 below the manifest on all vouchers to be used on the remainder of the journey.

II. How to fill-in the TIR Carnet

8. Erasures, over-writing: No erasures or over-writing shall be made on the TIR Carnet. Any correction shall be made by crossing out the incorrect particulars and adding, if necessary, the required particulars. Any change shall be initialled by the person making it and endorsed by the Customs authorities.

9. Information concerning registration: When national legislation does not provide for registration of trailers and semi-trailers, the identification or manufacturer's No. shall be shown instead of the registration No.

10. The manifest:

(a) The manifest shall be completed in the language of the country of departure, unless the Customs authorities allow another language to be used. The Customs authorities of the other countries traversed reserve the right to require its translation into their own language. In order to avoid delays which might ensue from this requirement, carriers are advised to supply the driver of the vehicle with the requisite translations.

(b) The information on the manifest should be typed or multicopied in such a way as to be clearly legible on all sheets. Illegible sheets will not be accepted by the Customs authorities.

(c) Separate sheets of the same model as the manifest or commercial documents providing all the information required by the manifest, may be attached to the vouchers. In such cases, all the vouchers must bear the following particulars:

- (i) the number of sheets attached (box 8);
- (ii) the number and type of the packages or articles and the total gross weight of the goods listed on the attached sheets (boxes 9 to 11).

(d) When the TIR Carnet covers a combination of vehicles or several containers, the contents of each vehicle or each container shall be indicated separately on the manifest. This information shall be preceded by the registration no. of the vehicle or the identification no. of the container (item 9 of the manifest).

(e) Likewise, if there are several Customs offices of departure or of destination, the entries concerning the goods taken under Customs control at, or intended for, each Customs office shall be clearly separated from each other on the manifest.

11. Packing lists, photographs, plans, etc.: When such documents are required by the Customs authorities for the identification of heavy or bulky goods, they shall be endorsed by the Customs authorities and attached to page 2 of the cover of the Carnet. In addition, a reference shall be made to these documents in box 8 of all vouchers.

12. Signature: All vouchers (items 14 and 15) must be dated and signed by the holder of the Carnet or his agent.

13. Instructions how to fill-in individual boxes of the TIR Carnet are given in table 1 below.

Table 1

Box number and description	Filled-in by	Data/information to be indicated
<i>Page 1 of the cover</i>		
1. Valid for the acceptance of goods by the Customs office of departure up to and including	Association	A final date of validity after which the TIR Carnet may not be presented for acceptance at the Customs office of departure. Provided that it has been accepted by the Customs office of departure on or before the final date of validity, the TIR Carnet remains valid until the termination of the TIR operation at the Customs office of destination. [Remark: no corrections in this box are allowed]
2. Issued by	International organization or association	Name of the national issuing association
3. Holder	Association or holder	<p>Identification (ID) number, name, address and country of the TIR Carnet holder. An individual and unique identification (ID) number is assigned to the holder by the guaranteeing association (in cooperation with the international organization to which it is affiliated) in accordance with the following harmonized format:</p> <p>“AAA/BBB/XX...X”,</p> <p>whereby “AAA” represents a 3-letter code of the country where the person utilizing TIR Carnets has been authorized, in line with the classification system of the International Organization for Standardization (ISO). A full list of country codes of the Contracting Parties to the TIR Convention</p>

Box number and description	Filled-in by	Data/information to be indicated
		<p>is regularly published as an annex to the agendas and official reports of the Administrative Committee,</p> <p>whereby “BBB” represents a 3-digit code of the national association through which the holder of the TIR Carnet has been authorized, in accordance with the classification system established by the relevant international organization to which the association is affiliated, allowing for unequivocal identification of each national association. A full list of country codes of the national associations is regularly published as an annex to the agendas and official reports of the Administrative Committee,</p> <p>whereby “XX...X” represents consecutive numbers (maximum 10 digits), identifying the person authorized to utilize TIR Carnets in accordance with Annex 9, Part II of the TIR Convention. Once an ID-number has been assigned, it cannot be used again, even if the person to whom it has been given has ceased to be a TIR Carnet holder.</p>
<p>4. Signature of authorized official of the issuing association and stamp of that association</p>	<p>Association</p>	<p>Stamp and signature of the issuing association</p>
<p>5. Signature of the secretary of the international organization</p>	<p>International organization</p>	<p>Signature (stamped) of the secretary of the international organization</p>

Box number and description	Filled-in by	Data/information to be indicated
6. Country/Countries of departure	Holder	Country (countries) where the TIR transport of a load or part load of goods begins
7. Country/Countries of destination	Holder	Country (countries) where the TIR transport of a load or part load of goods ends
8. Registration No(s). of road vehicle(s)	Holder	Registration number or numbers of the road vehicle(s), not only that of a motor-driven vehicle (e.g. tractor unit), but also the registration number of a trailer or semi-trailer towed by such a vehicle. When national legislation does not provide for registration of trailers and semi-trailers, the identification or manufacturer's No. shall be shown instead of the registration No.
9. Certificate(s) of approval of road vehicle(s) (No. and date)	Holder	Number and date of the TIR approval certificate(s)
10. Identification No(s). of container(s)	Holder	Number(s) of the container(s), if applicable
11. Remarks	Association or holder	Various observations, e.g. the endorsement "Heavy or bulky goods"
12. Signature of the Carnet holder	Holder	Signature of the TIR Carnet holder or his representative

Box number and description	Filled-in by	Data/information to be indicated
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Voucher No. 1 (white)

1. TIR Carnet No.	International organization	TIR Carnet reference number
2. Customs office(s) of departure	Holder	Office(s) where the TIR transport of a load or part load of goods begins. The number of offices of departure can vary from 1 to 3 depending on the number of offices of destination (item 12 below). The total number of Customs offices of departure or destination must not exceed four
3. Name of the international organization	International organization	Name and/or logo of the international organization
For official use	Any Customs authority	Any information to facilitate Customs control, e.g. the number of the previous Customs document, etc.
4. Holder of the Carnet (identification number, name, address and country)	Holder	Identification (ID) number, name, address and country of the TIR Carnet holder. For details, please refer to box 3 of page 1 of the cover
5. Country/Countries of departure	Holder	Country (countries) where the TIR transport of a load or part load of goods begins
6. Country/Countries of destination	Holder	Country (countries) where the TIR transport of a load or part load of goods ends

Box number and description	Filled-in by	Data/information to be indicated
7. Registration No(s). of road vehicle(s)	Holder	Registration number or numbers of the road vehicle(s), not only that of a motor-driven vehicle, but also the registration number of a trailer or semi-trailer towed by such a vehicle. When national legislation does not provide for registration of trailers and semi-trailers, the identification or manufacturer's No. shall be shown instead of the registration No.
8. Documents attached to the manifest	Holder	In line with No. 10 (c) or No. 11 of the Rules regarding the Use of the TIR Carnet, additional documents may be attached to the vouchers or the cover of the TIR Carnet. In this case, the Customs office of departure should attach them to the TIR Carnet by means of staples or other devices and by stamping them in such a way that their removal would leave obvious traces on the TIR Carnet. Particulars of these documents are to be indicated in box 8
9.(a) Load compartment(s) or container(s) (b) Marks and Nos. of packages or articles	Holder	a) Identification number(s) of the load compartment(s) or container(s) (where applicable) b) Identification marks or numbers of packages or articles
10. Number and type of packages or articles; description of goods	Holder	Number and type of packages or articles, description of goods. The goods' description should include their trade name (televisions, videos, CD players, etc.) and must enable their clear identification. Generic indications, such as electronics, household appliances, clothes, interior supplies, shall not be accepted as goods description. In addition, the number of packages related to each description of goods must be shown in the goods manifest. In respect to bulky goods, the quantity of the goods must be declared.
11. Gross weight in kg	Holder	Gross weight in kg.

Box number and description	Filled-in by	Data/information to be indicated
		<p><i>General remark concerning boxes 9-11 of the Goods Manifest:</i></p> <p>When the TIR Carnet covers a combination of vehicles or several containers, the contents of each vehicle or each container shall be indicated separately on the manifest. This information shall be preceded by the registration No. of the vehicle or the identification No. of the container (item 9 of the manifest). Likewise, if there are several Customs offices of departure or of destination, the entries concerning the goods taken under Customs control at, or intended for, each Customs office shall be clearly separated from each other on the manifest</p>
<p>12. Total number of packages entered on the manifest. Number. Destination: Customs office(s)</p>	<p>Holder</p>	<p>Numbers of packages intended for delivery at various Customs offices of destinations, the total number of packages and names (locations) of the said offices. The number of offices of destination can vary from 1 to 3 depending on the number of offices of departure (item 2 above). The total number of Customs offices of departure and destination must not exceed four</p>
<p>13. I declare the information in items 1-12 above to be correct and complete 14. Place and date 15. Signature of holder or agent</p>	<p>Holder</p>	<p>Place and date as well as the signature of the TIR Carnet holder or his agent. By filling-in this box the TIR carnet holder assumes the responsibility for the authenticity of the information filled-in on the TIR Carnet. These entries should be made on all vouchers of the TIR Carnet.</p>
<p>16. Seals or identification marks applied (number, identification)</p>	<p>Customs office of departure</p>	<p>Number and identification particulars of the seals or identification marks applied. The last Customs office of departure shall indicate this information on all remaining vouchers</p>

Box number and description	Filled-in by	Data/information to be indicated
17. Customs office of departure Customs officer's signature and Customs office date stamp	Customs office of departure	Date, stamp and signature of a competent official at the Customs office of departure. At the last Customs office of departure, the Customs officer shall sign and date stamp item 17 below the manifest on all remaining vouchers
18. Certificate for goods taken under control (Customs office of departure or of entry <u>en route</u>)	Customs office of departure or of entry <u>en route</u>	Name of the Customs office of departure or of entry <u>en route</u>
19. Seals or identification marks found to be intact	Customs office of departure or of entry <u>en route</u>	An "X" should be entered in the appropriate box if seals or other identification marks are found to be intact at the start of a TIR operation. The first Customs office of departure does not fill in this box
20. Time-limit for transit	Customs office of departure or of entry <u>en route</u>	Where applicable, a time-limit for transit within which the TIR Carnet together with the road vehicle, the combination of vehicles or the container must be presented at the Customs office of exit <u>en route</u> or destination
21. Registered by the Customs office at under No.	Customs office of departure or of entry <u>en route</u>	Identification particulars of the Customs office of departure or of entry <u>en route</u> , followed by the registration No. assigned to the TIR operation in the Customs ledger

Box number and description	Filled-in by	Data/information to be indicated
22. Miscellaneous (itinerary stipulated, Customs office at which the load must be produced, etc.)	Customs office of departure or of entry <u>en route</u>	Miscellaneous, e.g. the office <u>en route</u> or office of destination at which the goods must be presented. When necessary, the prescribed route may be indicated here
23. Customs officer's signature and Customs office date stamp	Customs office of departure or of entry <u>en route</u>	Date, stamp and signature of a competent official of the Customs office of departure or of entry <u>en route</u>

Counterfoil No.1

1. Accepted by the Customs office at	Customs office of departure or of entry <u>en route</u>	Identification particulars of the Customs office of departure or of entry <u>en route</u>
2. Under No.	Customs office of departure or of entry <u>en route</u>	Registration number assigned to the TIR operation in the Customs ledger
3. Seals or identification marks applied	Customs office of departure or of entry <u>en route</u>	Where applicable, number and identification particulars of the seals or identification marks applied
4. Seals or identification marks found to be intact	Customs office of departure or of entry <u>en route</u>	An "X" should be entered in the appropriate box if seals or other identification marks are found to be intact at the start of a TIR operation. The first Customs office of departure does not fill in this box

Box number and description	Filled-in by	Data/information to be indicated
5. Miscellaneous (route prescribed, Customs office at which the load must be produced, etc.)	Customs office of departure or of entry <u>en route</u>	Miscellaneous, e.g. the office <u>en route</u> or office of destination at which the goods must be presented. When necessary, the prescribed route may be indicated here
6. Customs officer's signature and Customs office date stamp	Customs office of departure or of entry <u>en route</u>	Date, stamp and signature of a competent official of the Customs office of departure or of entry <u>en route</u>

Voucher No.2 (green)

<p>Filling-in of boxes 1-23 of voucher No.2 is similar to the filling-in of the corresponding boxes of voucher No.1. As a general rule, the particulars in boxes 1-23 of voucher No.2 should coincide with the respective particulars on the preceding voucher No.1 (for details, please refer to Section II)</p>		
24. Certificate of termination of the TIR operation (Customs office of exit <u>en route</u> or of destination)	Customs office of exit <u>en route</u> or of destination	Identification particulars of the Customs office of destination or of exit <u>en route</u>
25. Seals or identification marks found to be intact	Customs office of exit <u>en route</u> or of destination	An "X" should be entered in the appropriate box if seals or other identification marks are found to be intact

Box number and description	Filled-in by	Data/information to be indicated
26. Number of packages for which the termination of the TIR operation is certified	Customs office of exit <u>en route</u> or of destination	Number of unloaded packages. Filled-in only by Customs offices of destination and not by the offices of exit <u>en route</u>
27. Reservations	Customs office of exit <u>en route</u> or of destination	This box should be filled-in only in cases where irregularities, accidents or incidents have been detected in connection with the TIR transport. In those situations, an "R" should be inserted, followed by a clear description of any reservation. The Customs authorities should not certify the termination of TIR operations subject to systematic unspecified reservations, without giving reasons
28. Customs officer's signature and Customs office date stamp	Customs office of exit <u>en route</u> or of destination	Date, stamp and signature of a competent official of the Customs office of destination or of exit <u>en route</u>

Counterfoil No.2

1. Arrival certified by the Customs office at	Customs office of exit <u>en route</u> or of destination	Identification particulars of the Customs office of destination or of exit <u>en route</u>
2. Seals or identification marks found to be intact	Customs office of exit <u>en route</u> or of destination	An "X" should be entered in the appropriate box if seals or other identification marks are found to be intact

Box number and description	Filled-in by	Data/information to be indicated
3. Number of packages for which the termination of the TIR operation is certified (as specified in the manifest)	Customs office of exit <u>en route</u> or of destination	Number of unloaded packages. Filled-in only by Customs offices of destination and not by the offices of exit <u>en route</u>
4. New seals affixed	Customs office of exit <u>en route</u> or of destination	Where applicable, number and identification particulars of the new seals or new identification marks applied
5. Reservations	Customs office of exit <u>en route</u> or of destination	As item 27 of voucher No.2, this box should be filled-in only in cases where irregularities, accidents or incidents have been detected in connection with the TIR transport. In those situations, an "R" should be inserted, followed by a clear description of any reservation. The Customs authorities should not certify the termination of TIR operations subject to systematic unspecified reservations, without giving reasons
6. Customs officer's signature and Customs office date stamp	Customs office of exit <u>en route</u> or of destination	Date, stamp and signature of a competent official of the Customs office of destination or of exit <u>en route</u>

II. Handling the vouchers of the TIR Carnet by various Customs offices in the course of a TIR transport

15. To be added at a later stage...

III. Use of the TIR Carnet in non-standard situations

A. Incidents or accidents, certified report

16. In the event of Customs seals being broken or goods being destroyed or damaged by accident en route, the carrier shall immediately contact the Customs authorities, if there are any near at hand, or, if not, any other competent authorities of the country he is in. The authorities concerned shall draw up with the minimum delay the certified report which (last page of the TIR Carnet).

17. In the event of an accident necessitating transfer of the load to another vehicle or another container, this transfer may be carried out only in the presence of one of the authorities mentioned in para.16 above. The said authority shall draw up the certified report. Unless the TIR Carnet carries the words « Heavy or bulky goods », the vehicle or container substituted must be one approved for the transport of goods under Customs seals. Furthermore, it shall be sealed and details of the seal affixed shall be indicated in the certified report. However, if no approved vehicle or container is available, the goods may be transferred to an unapproved vehicle or container, provided it affords adequate safeguards. In the latter event, the Customs authorities of succeeding countries shall judge whether they, too, can allow the transport under cover of the TIR Carnet to continue in that vehicle or container.

18. In the event of imminent danger necessitating immediate unloading of the whole or of part of the load, the carrier may take action on his own initiative, without requesting or waiting for action by the authorities mentioned in rule 16 above. It shall then be for him to furnish proof that he was compelled to take such action in the interests of the vehicle or container or of the load and, as soon as he has taken such preventive measures as the emergency may require, he shall notify one of the authorities mentioned in rule 16 above in order that the facts may be verified, the load checked, the vehicle or container sealed and the certified report drawn up.

19. The certified report shall remain attached to the TIR Carnet until the Customs office of destination is reached. [The Customs office tears off the certified report and provides the TIR Carnet holder with a copy of the report].

20. In addition to the model form inserted in the TIR Carnet itself, associations are recommended to furnish carriers with a supply of certified report forms in the language or languages of the countries of transit.

21. The filling-in of the certified report of the TIR Carnet is shown in table 2.

Table 2

Box number and description	Data/information to be indicated
1. Customs office(s) of departure	Customs office(s) of departure, as appear in box 2 of vouchers No.1 and No.2
2. TIR Carnet No.	TIR Carnet reference number
3. Name of the international organization	Name and/or logo of the international organization
4. Registration No(s). of road vehicle(s), identification No(s). of container(s)	Registration No(s). of road vehicle(s). Where applicable, identification No(s). of container(s)
5. Holder of the carnet (identification number, name, address and country)	Identification (ID) number, name, address and country of the TIR Carnet holder. For details, please refer to box 3 of page 1 of the cover
6. The Customs seal(s) is/are intact not intact	Condition of the Customs seals. An "X" should be entered in the appropriate box: in the left box, if the seals are intact; in the right box, if the seals are not intact
7. The load compartment(s) or container(s) is/are intact not intact	Condition of the load compartment (s) or container(s). An "X" should be entered in the appropriate box: in the left box if the load compartment (container) is intact; in the right box if the load compartment (container) is not intact
8. Remarks	Observations/findings, if any
9. No goods appeared to be missing The goods indicated in items 10 to 13 are missing (M) or have been destroyed (D) as indicated in column 12	The box must be completed by entering an "X" in the left box, if no goods are missing, and in the right box, if goods are missing. In the latter case, boxes 10 to 13 must also be completed showing which goods are missing or destroyed
10. (a) Load compartment(s) or container(s) (b) Marks and Nos. of packages or articles	a) Identification number(s) of the load compartment(s) or container(s) (where applicable) b) Identification marks or numbers of packages or articles
11. Number and type of packages or articles; description of goods	Particulars as appear in box 10 of vouchers No.1 and No.2
12. M or D	M – missing, D - destroyed
13. Remarks (give particulars of quantities missing or destroyed)	Remarks, particulars of quantities missing or destroyed
14. Date, place and circumstances of the accident	Date, place and description of the circumstances of the accident
15. Measures taken to enable the TIR	An "X" should be entered in the appropriate box, and

Box number and description	Data/information to be indicated
operation to continue affixing of new seals: number description transfer of load (see item 16 below) other	where appropriate, other items should be completed
16. If the goods have been transferred: description of road vehicle(s)/container(s) substituted (a) vehicle Registration No., Approved (Yes, No) No. of certificate of approval, number and particulars of seals affixed (b) container Identification No.	a) Vehicle registration number. If the vehicle has been approved for TIR transport, an "X" should be entered in the left box, if not, an "X" should be entered in the right box. Where applicable, the number of the certificate of approval and the number and particulars of the seals affixed should be inserted. b) Identification number(s) of the container(s). If the container(s) has(have) been approved for TIR transport, an "X" should be entered in the left box, if not, an "X" should be entered in the right box. Where applicable, the number and particulars of the seals affixed should be inserted.
17. Authority which drew up this certified report Place/Date/Stamp/Signature	Name/title and particulars of the authority who has completed the certified report; place, date, stamp and signature
18. Endorsement of next Customs office reached by the TIR transport Signature	Date, stamp and signature of the next Customs office reached by the TIR transport

B. Seizure of the TIR Carnet as an evidence

22. The numbered corner (slip) on the back cover of the TIR Carnet, which is easily detachable, shall be returned to the holder if the TIR Carnet has been taken into possession by competent authorities for investigation. In such case, the slip shall be stamped and signed by the authority who has seized the TIR Carnet. In addition, particulars of the authority, place and date should be indicated.

C. Heavy and bulky goods

To be added at a later stage...

D. Simultaneous or consecutive use of several TIR Carnets

To be added at a later stage...

E. Suspension of a TIR transport

To be added at a later stage...

F. Physical examination en route

To be added at a later stage...

G. Customs escorts

To be added at a later stage...
