



TIR EXECUTIVE BOARD (TIRExB)
COMMISSION DE CONTROLE TIR (TIRExB)
ИСПОЛНИТЕЛЬНЫЙ СОВЕТ МДП (ИСМДП)

Distr.: General
1 July 2014
ENGLISH ONLY

Administrative Committee for the TIR Convention, 1975

TIR Executive Board (TIRExB)


Fifty–ninth session
Geneva, 30 June–1 July 2014
Agenda item VI (b)

Adaptation of the TIR procedure to modern business, logistics and transport requirements

Authorized consignors and consignees

Transmitted by Mrs. Beata Gajda (Poland)

Enclosed, the secretariat reproduces hand-outs of a presentation by Mrs. Gajda (Poland) on the concept of authorized consignors and consignees in Poland, for discussion under Agenda item VI (b).



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TIR simplifications in the Polish Customs Administration

TIR authorized consignor

**59th session of the TIRExB
Geneva, 30.06-1.07.2014**

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Aim of introduction of the simplification:

- **facilitation for reliable traders - customs formalities fulfilled at time according to traders' needs**
- **reduction of administrative formalities at the border customs offices – less TIR operations started at the border (exit direction)**

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TIR authorized consignor

- **limited simplification (since 2007 + modifications 2012) - little interest of traders, no problems/irregularities detected**
- **new (full) simplification – implemented in September 2013**

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- **possibility to start TIR operations at the company's premises (authorized place)**
- **no need to present the vehicle with the goods, TIR Carnet and accompanying documents at the customs office of departure**
- **Customs must be duly informed about the intention to start a TIR operation (electronic system - NCTS)**

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- **TIR authorized consignor is allowed to make all necessary endorsements and stamp the TIR Carnet in the boxes for use by customs authorities**
- **no need of customs activities – simplification can be applied outside the working hours of the office of departure (if allowed in authorization)**

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TIR authorized consignor

Legal base

- **general: Art. 19 in connection with Art. 49 of TIR Convention**
- **national:**
 - **regulations on authorizations - general rules concerning simplifications based on requirements specified in Art. 373 – 378 EU Customs Code Implementing Provisions**
 - **regulation on stamps used for customs control**

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- **important instrument - national instructions on the use of NCTS and on the application of TIR procedure**
 - for customs offices
 - for the traders (obligatory application for simplified procedures – annex to authorization)

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Simplification possible only for TIR operations initiated in Poland (under responsibility of Polish customs offices of departure)

Does not concern:

- **Polish customs office of entry (*en route*)**
- **a partial loading or unloading**

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Simplified procedure is applicable in case of different types of goods:

- **community goods placed under export procedure, which is followed by TIR transit procedure**
- **non community goods (previously under transit procedure, procedure with economic impact, customs warehousing, etc)**

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TIR authorized consignor


Authorized consignor is in particular obliged to:

- **ensure that the TIR Carnet is duly filled in (correct and accurate data)**
- **conduct necessary verification**
 - vehicle and Certificate of Approval
 - any required accompanying documents
- **impose the customs seals on the vehicle**
- **enter adequate endorsements and stamp TIR Carnet in the relevant boxes**
- **provide all required communication in NCTS, complying with the NCTS Instructions**

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Special stamp

- **TIR authorized consignor uses special stamp/stamps received from customs administration (specified in authorization)**
- **model (specimen) of the stamp and its characteristics are specified in national regulation**
- **notification of the use of stamp in Poland was sent to TIR secretariat (published in the Database of customs stamps and sealing devices used for purposes of the TIR procedure)**

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Features of the stamps (safety):

- **unique – individual numbers**
- **have special safety features preventing falsification**
- **can be used only for opening TIR operations in simplified procedure**

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TIR authorized consignor - NCTS


Supervision of TIR operations started in simplified procedure ensured by monitoring in NCTS

- **electronic communication - exchange of messages in NCTS is required**
- **validation of TIR Carnet (pre-declaration) data in the system**
- **risk analysis in the system to enable selective customs controls**

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TIR authorized consignor - NCTS

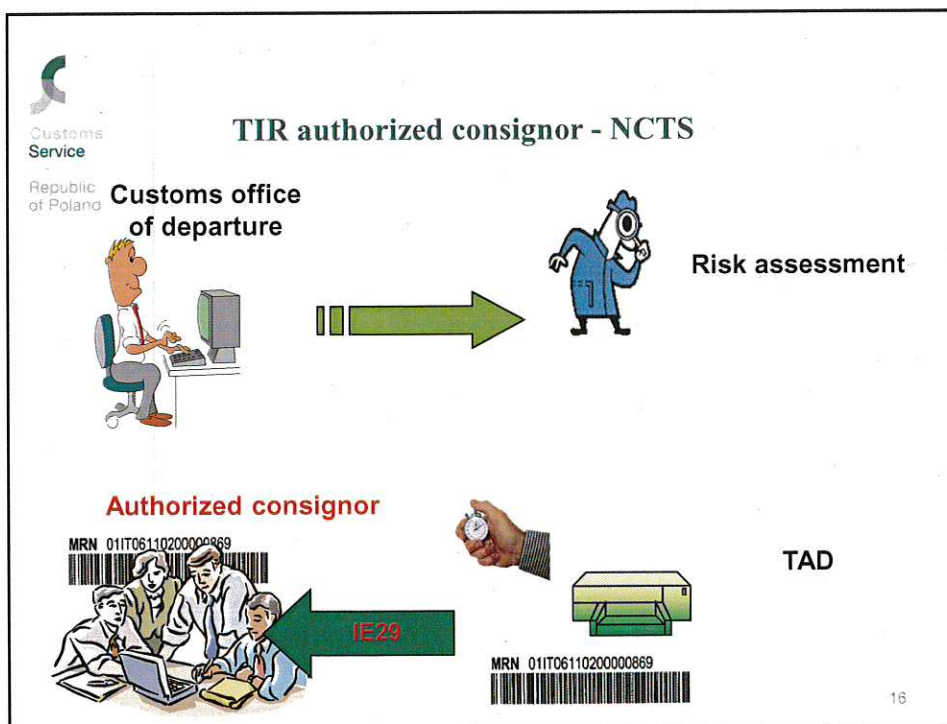
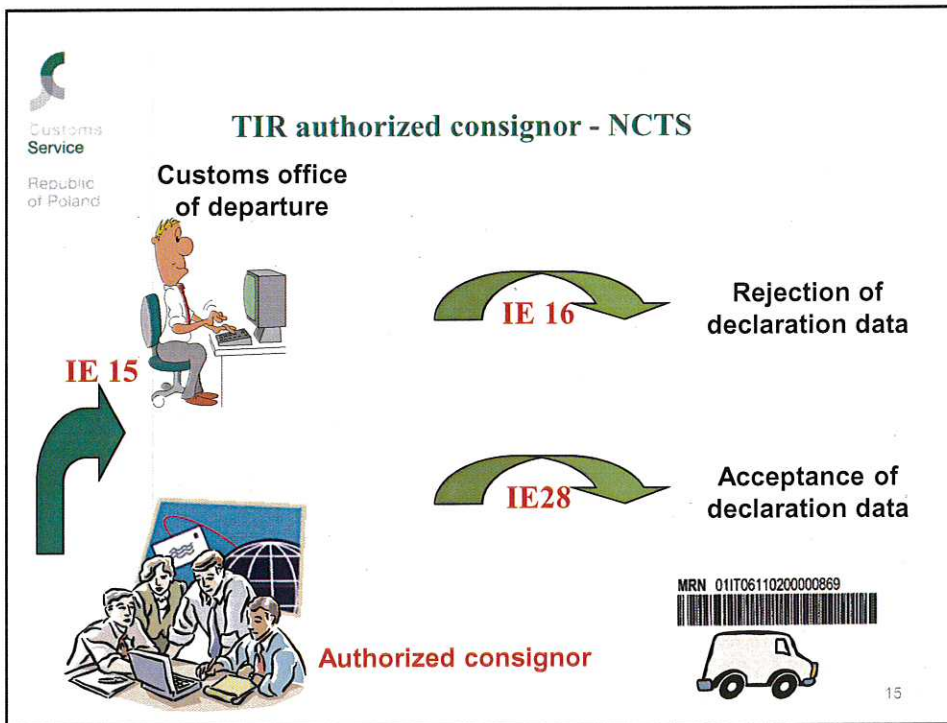
NCTS functionalities:


- **automatic release for transit - if processing is not stopped in the system**
- **TAD printed in the premises of TIR authorized consignor**
- **customs controls are always possible - before the release for transit or ex post**

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Granting simplification – customs decision


Application:

- **written application, compliant to the form annexed to the regulation of Ministry of Finance on forms used for customs purposes (applications and authorizations)**
- **submitted to the Director of the competent customs chamber**

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Granting simplification – customs decision


Persons that can be granted authorization:

- **TIR Carnet holder**
- **his representative - indirect representation:**
 - customs agent
 - other, e.g. exporter

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Granting simplification – customs decision


Conditions for a person to be granted authorization:

- established on the territory of European Union
- regularly sends the goods in transit or of whom customs authorities know that he may fulfil obligations resulting from the procedure – or is a representative of such person
- keeps records/registers in the way allowing customs authorities for the effective customs controls
- did not commit any serious or repeated offences of customs or tax legislation

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Granting simplification – customs decision


Authorization specifies (*inter alia*):

- customs office(s) responsible for the simpl. procedure
- address of the authorized place where the simpl. procedure will be applied
- way and time limits for sending/receiving data/information/documents concerning transit operations (NCTS and fallback procedure)
- information on stamps and seals to be used
- reference to the instructions to be applied

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Granting simplification – customs decision


Authorization

- **does not have a date of validity**
- **can be withdrawn any time in case the holder of authorization does not follow the customs regulations**

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TIR authorized consignor


In case customs debt is incurred

- **TIR Carnet holder is always responsible (in result – national association)**
- **if other person is authorized consignor – may severally be a debtor in case his blame for the incurrence of the debt is proved**

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TIR authorized consignor - experience

- **no major problems/irregularities detected so far as regards operations started by TIR authorized consignors**
- **National association notified of the application of simplification – favourable position**

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- **simplification applied in the European Union since 2005**
- **simplification means delivery of the goods and accompanying documents directly to the consignee of the goods covered by a TIR Carnet (to the authorized place)**

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TIR authorized consignee

Legal base

- **general: Art. 49 of TIR Convention**
- **specific: EU legislation - art. 454a - 454c of Implementing Provisions to Community Customs Code**
- **national:**
 - regulations on authorizations
 - instructions on the application of the TIR procedure (part on simplifications)
 - instructions on the use of NCTS

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On receipt of the goods the TIR authorized consignee is obliged to:

- **inform the office of destination of the arrival of the goods with the use of NCTS message „Delivery notification”, incl. any incidents during transport (and state of seals)**
- **wait for „Unloading permission” message in NCTS**
- **on the 3rd day after arrival of the goods, at the latest, send „Unloading remarks” in NCTS, containing information on any detected discrepancies and irregularities**

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Authorized consignee is obliged to:


- **ensure that the TIR Carnet, together with the attached TAD, is with no delay presented at the office of destination**
- **authorized consignee is not allowed to make any endorsements on the TIR Carnet**

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- **end of the TIR procedure in the meaning of Art. 1 d of TIR Convention takes place when the requirements of the simplified procedure were met, i.e. customs office was notified of arrival of the consignment, state of the goods, means of transport and the seals, date of entry into registers and the TIR Carnet was presented at the office of destination**
- **date of end of TIR operation – date when „Delivery notification” is sent by the authorized consignee (if no discrepancies are reported)**

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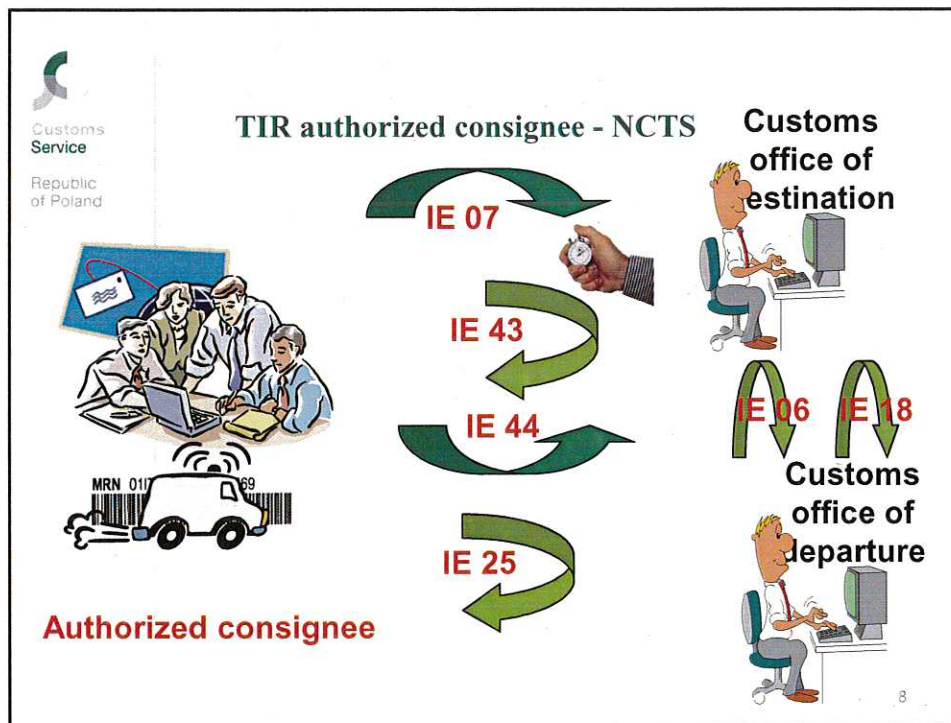
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TIR authorized consignee

- TIR Carnet holder fulfilled his obligations when the TIR Carnet together with the vehicle and the goods were delivered to the premises of the authorized consignee
- at the request of the TIR Carnet holder, the authorized consignee can issue a receipt of delivery – it cannot be used as proof of termination of the TIR operation (alternative document)

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Granting simplification – customs decision

Conditions for a person to be granted authorization:

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- regularly receives goods in transit or of whom customs authorities know that he may fulfil obligations resulting from the procedure – or is a representative of such person
- keeps records/registers in the way allowing customs authorities effective customs controls
- did not commit any serious or repeated offences of customs or tax legislation
- use a data-processing technique to communicate with the customs office of destination

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