



TIR EXECUTIVE BOARD (TIRExB)

COMMISSION DE CONTROLE TIR (TIRExB)

ИСПОЛНИТЕЛЬНЫЙ СОВЕТ МДП (ИСМДП)

Distr.: GENERAL
26 November 2014

ENGLISH ONLY

Administrative Committee for the TIR Convention, 1975

TIR Executive Board (TIRExB)

Sixty-first session

Geneva, 2–3 December 2014

Agenda item IV

Application of specific provisions of the TIR Convention

Comment to Article 23 of the Convention

Note by the secretariat

I. Background and mandate

1. At its sixtieth session, TIRExB, inter alia, requested the secretariat to assess how to amend the existing comment to Article 23, elaborating other options than escorts to ensure the safe journey of the transported goods (see TIRExB/REP/2014/60draft, para. 14).
2. Further to this request, the secretariat prepared this document for consideration by the Board.

II. Past considerations

3. For many years, until 2009, the comment to Article 23 (as well as to Article 4 and Annex 6, Explanatory Note 0.8.3) read as follows:

In accordance with Article 4 of the Convention, goods carried under the TIR procedure shall not be subject to the payment or deposit of any import or export duties and taxes whatsoever, even if the duties and taxes at risk exceed the amount of \$US 50,000 for consignments transported under the normal TIR Carnet and \$US 200,000 for consignments transported under the "Tobacco/Alcohol" TIR Carnet or a similar sum fixed by the national customs authorities. In such cases, customs authorities in transit countries could however, in conformity with Article 23 of the Convention, require road vehicles to be escorted at the carriers' expense on the territory of their country.

4. In 2009, further to extensive discussions on the systematic use of customs escorts in some countries in case the amount of customs duties and taxes at risk exceeded the guaranteed amount of fifty thousand United States the Working Party, at its one-hundred-and-twentieth session (October 2008) adopted and the Administrative Committee, at its forty-seventh session (February 2009), endorsed the current wording of the comment to Article 23:

Article 23 implies that escort may be prescribed under exceptional circumstances only when compliance with Customs law cannot be ensured by other means. A decision regarding escort should be based on risk analysis. In particular, Customs authorities should analyze the risk that the transport operator will not present the road vehicle(s) together with the goods to the Customs office of destination or exit (en route) and that the goods may illegally be put into free circulation. When doing so, Customs authorities are recommended to assess, among others, the following factors (in no particular order):

- *information on Customs infringements committed by the TIR Carnet holder as well as on his previous withdrawals or exclusions from the TIR procedure;*
- *information on the reputation of the transport operator;*
- *the amount of import or export duties and taxes at risk;*
- *the origin of the goods and their itinerary.*

In the case of escorts and in particular if no other written proof is provided to the carrier, Customs authorities are recommended, at the request of the carrier, to insert into the counterfoil No. 1 of the TIR Carnet under item 5 "Miscellaneous" the word "Escort", followed by a short indication of the reasons which have led to the requirement for the escort.

According to Explanatory Note 0.1 (f), escort fees should be limited in amount to the approximate cost of the services rendered and should not represent an indirect protection to domestic products or a tax on imports or exports for fiscal purposes.

III. Proposal by the secretariat

5. To either amend the existing Explanatory Note or adopt a new comment to Explanatory Note 0.23 to read as follows:

"Prior to prescribing escort, customs authorities should [are recommended to] consider the use of modern technologies that facilitate customs transit, such as Global Positioning System (GPS) tracking devices or the use of e-seals, in order to enhance security of goods transported under the TIR procedure."

IV. Considerations by the Board

6. TIRExB is invited to have a first exchange of views on the above proposal by the secretariat.