



**UNITED
NATIONS**

**Economic Commission
for Europe**



The TIR guarantee level, discussion

TIR guarantee options

- (1) Each country determines independently the recommended maximum guarantee amount;
- (2) Introduction of various guarantee levels;
- (3) Unlimited guarantee coverage;
- (4) General increase of recommended maximum guarantee amount;
- (5) Additional guarantees.

TIR guarantee options

- (1) Each country determines independently the recommended maximum guarantee amount:
- + it is not against the provisions of the Convention;
 - + it is already in practice in various countries;
 - + it would allow countries to reflect the evolution of the guarantee amount since 1975.

TIR guarantee options

(1) Each country determines independently the recommended maximum guarantee amount:

- Differences between countries with higher and lower levels of guarantee;
- Does not necessarily solve the problem with escorts;
- Price of TIR Carnets might increase;
- Complication in reimbursement within the guarantee chain.

TIR guarantee options

- (2) Introduction of various guarantee levels:
 - + Flexibility for operators
 - + Cost reduction for operators

TIR guarantee options

- (2) Introduction of various guarantee levels:
- Operators will have to calculate level of customs duties and taxes;
 - Verification by customs at every border crossing;
 - Would require full computerization;
 - Requires amending the Convention
 - Unreliability and instability of the TIR system.

TIR guarantee options

- (3) Unlimited guarantee coverage:
 - + Full amount of customs duties and taxes covered;
 - + Most straightforward system for customs;
 - + Possibility for the guarantors to provide tailor-made guarantees;
 - + No need for escorts.

TIR guarantee options

(3) Unlimited guarantee coverage:

- Likely increase in price of TIR Carnets;
- Stricter selection of holders;
- Possibility for the guarantee chain to exclude the transport of certain goods;
- Requires amending the Convention;
- Reduces need for customs to seek out the person(s) directly liable.

TIR guarantee options

- (4) General increase of the recommended maximum guarantee amount:
- + Limited amendment of the Convention (i.e. Explanatory Note 0.8.3.);
 - + Still allows countries to determine different guarantee levels.

TIR guarantee options

(4) General increase of the recommended maximum guarantee amount:

- Not easy to find commonly accepted recommended amount;
- Likely increase in price of TIR Carnets;
- Does not exclude escorts;
- Requires amending the Convention.

TIR guarantee options

(5) Additional guarantees:

- + Proven functioning in some countries (TIR+);
- + Cheaper alternative to escorts.

TIR guarantee options

(5) Additional guarantees:

- Requires amending the Convention.