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

**TIR Executive Board (TIRExB)**

**REPORT OF THE THIRTY-FIRST SESSION  
OF THE TIR EXECUTIVE BOARD (TIRExB)**

(25 and 26 January 2007)

**ATTENDANCE**

1. The TIR Executive Board (TIRExB) held its thirty-first session on 25 and 26 January 2007 in Geneva.
2. The following members of the TIRExB were present: Mr. R. Boxström (Finland); Mr. A. Habekh (Jordan); Mr. J. Marques (European Community); Mrs. N. Rybkina (Russian Federation); Mrs. N. Rynkevich (Belarus); Mr. R. Šmidl (Czech Republic). Mrs. H. Metaxa-Mariatou (Greece) was excused. Mr. G. Grigorov (Bulgaria) and Mr. R. Şen (Turkey) were absent.
3. In accordance with Annex 8, Article 11, paragraph 5 of the Convention, the International Road Transport Union (IRU) attended the session as observer and was represented by Mr. J. Acri, Head, TIR System.
4. The TIRExB expressed its concern over the repeated absence of some members without any excuse and requested its Chairperson to bring this issue to the attention of the TIR Administrative Committee.

**ADOPTION OF THE AGENDA**

5. The TIRExB adopted the agenda of the session as prepared by the TIR secretariat (TIRExB/AGE/2007/31).

## **ELECTION OF A CHAIRMAN**

6. The TIRExB recalled its earlier decision that, when a new composition of the Board is elected at the spring session of the TIR Administrative Committee, the Chairperson elected last year should continue until the first meeting of the newly elected TIRExB (TIRExB/REP/2005/25, para.5).

## **ADOPTION OF THE REPORT OF THE THIRTIETH SESSION OF THE TIRExB**

Documentation: TIRExB/REP/2006/30draft.

7. The TIRExB adopted the report of its thirtieth session (TIRExB/REP/2006/30draft), subject to the following modifications:

### Paragraph 8

Modify the fifth sentence to read as follows:

"The TIRExB was of the opinion that such TIR Carnets may be subject to fraud and that rapid changes in the list may create difficulties for the Customs authorities and that more transparency should be provided with regard to the establishment of the list and subsequent changes therein."

### Paragraph 13

After the first sentence, add a new sentence to read as follows:

"The TIRExB noted that the tractor unit also falls under the definition of a road vehicle (Article 1 (g)), whose registration plate numbers are indicated in box 8 of the cover page of the TIR Carnet."

### Paragraph 14

Modify the last sentence to read as follows:

"The Board was of the view that a procedure for tractor unit changes should be as simple as possible, while taking into account the interests of the Customs authorities and transport industry, and requested the secretariat to draft a comment on this issue for consideration at future sessions."

Paragraph 23

Modify the first sentence to read as follows:

"The TIRExB in principle supported the proposals by the secretariat and reiterated the importance of the Register for daily work of the Customs authorities."

Paragraph 24

Modify the paragraph to read as follows:

"24. The TIRExB considered Informal document No.13 (2006), prepared by the Customs Administration of Finland, pointing out various practices with regard to the filling-in of box 8 "Documents attached to the manifest" on the TIR Carnet. The Board felt that the filling-in of box 8 is closely linked to the filling-in of other boxes of vouchers of the TIR Carnet. Therefore, this issue should be addressed in the context of preparing a general step-by-step instruction on filling-in of the TIR Carnet. In this context, the TIRExB took note that not all Contracting Parties seemed to have such an instruction at national level and, once prepared, it could become a useful tool for the Customs authorities and TIR Carnet holders. Meanwhile, the Board decided to invite delegations participating in WP.30 and/or AC.2 meetings to share with the secretariat their national regulations on the filling-in of the TIR Carnet, if available."

Annex, paragraph 3

In the last column of the table, three times replace "access" with "assess".

8. The revised text of the report of the thirtieth session of the Board is contained in document TIRExB/REP/2006/30.

**LOST AND INVALIDATED TIR CARNETS**

Documentation: Informal document No.3 (2007).

9. The TIRExB recalled its earlier view that more transparency should be provided with regard to the establishment of a list of lost and invalidated TIR Carnets and subsequent changes therein. The Board welcomed Informal document No.3 (2007) by the IRU, providing further explanations on the issue. In particular, the IRU reiterated that an issued TIR Carnet which has been invalidated can never have its validity restored, even if recovered afterwards. However, invalidated TIR Carnets which have not been issued and have subsequently been recovered can be withdrawn from the list of invalidated TIR Carnets: these TIR Carnets are not re-validated, but are registered as "archived" upon their return to the IRU. In this context, the IRU referred to its Informal document No.5 (2005), where an extensive and

comprehensive explanation was given on the procedures in place concerning lost, stolen or invalidated TIR Carnets, as well as on the tools and means available to Customs authorities to identify the concerned TIR Carnets.

10. The Board stressed that the structure of the listing of lost and invalidated TIR Carnets should be kept as simple as possible with a view to giving a clear-cut indication to Customs officials "in the field" whether or not they should accept a specific TIR Carnet. The TIRExB was of the view that the Contracting Parties, through the UNECE Working Party on Customs Questions affecting Transport as well as the TIR Administrative Committee, should also be informed of the principles laid down in Informal document No.5 (2005) and in Informal document No.3 (2007). To this end, the Board invited the IRU to prepare a new document and, possibly, a presentation for consideration at one of the future WP.30/AC.2 sessions.

### **TRACTOR UNITS IN THE FRAMEWORK OF THE TIR CONVENTION**

Documentation: Informal document No.1 (2007).

11. The TIRExB considered Informal document No.1 (2007) prepared by the secretariat, containing a proposal for a new comment to Article 15, paragraph 1, to address the issue of changing tractor units in the course of a TIR transport. The Board noted that, as soon as a foreign registered tractor unit is replaced, it does not fall under the scope of the TIR Convention, but under national regulations for temporary admission. In this context, the TIRExB held a short exchange of views with regard to national procedures applicable for temporary admission of single tractor units and/or empty trailers.

12. The TIRExB tentatively agreed on the following wording of a new comment to Article 15, paragraph 1:

*"Customs treatment of tractor units carrying out TIR transports*

*With a view to avoiding separate treatment for temporary admission of a foreign registered tractor unit, the holder of a TIR Carnet should indicate the tractor unit registration numbers on the cover page and vouchers of the TIR Carnet. Without prejudice to the application of other provisions of the TIR Convention, when the tractor unit is replaced in the course of a TIR transport, the holder should make the proper corrections in the TIR Carnet and, within the deadlines and according to the procedures established by national regulations, have them endorsed by Customs authorities. The replaced tractor unit which no longer carries out a TIR transport should be treated according to national legislation."*

13. The IRU was of the view that the above or a similar comment might also apply to open platforms used for the transport of containers or heavy/bulky goods and the TIRExB decided to consider this issue at its next session.

## **DRAFT SURVEY ON THE TIR GUARANTEE LEVEL AND ON THE FUNCTIONING OF THE TIR GUARANTEE SYSTEM**

Documentation: Informal document No.10 (2006)/Rev.2.

14. The TIRExB approved a revised version of the survey on the TIR guarantee level and on the functioning of the TIR guarantee system (Informal document No.10 (2006)/Rev.2) and requested the secretariat to proceed with its translation and distribution to the Contracting Parties.

### **APPLICATION OF ARTICLES 39 AND 40**

Documentation: Informal document No.3 (2006)/Rev.3.

15. On the basis of Informal document No.3 (2006)/Rev.3, the TIRExB continued its deliberations with regard to an example of best practice concerning the application of Articles 39 and 40 in case of discrepancies between the particulars on the goods manifest of the TIR Carnet and the actual content of the load compartment. The Board generally advocated the example, except for practical situation No. 2 (Article 40) as contained in paragraph 10 of the document. One TIRExB member was not in a position to accept this situation as it did not seem to comply with a recent ruling of the European Court of Justice. The Board invited the member to forward the underlying ruling to the TIRExB with a view to exploring to which extent it can be used for interpretation of Article 40 of the TIR Convention.

16. To better illustrate the application of Article 40, the TIRExB decided to complement the best practice with the following new situation:

*"In the country of departure, there existed restrictions (tariff and non-tariff) for the exportation of raw materials, including copper. At the same time, no such restrictions were imposed on articles made of copper. At the Customs office of departure, the exporter lodged an export cargo declaration where the goods were declared as "copper bushings". Following export formalities, the goods were sealed and placed under the TIR procedure. In both TIR Carnet and CMR consignment note, the goods description coincided with the one from the export declaration. The TIR truck arrived at the Customs office of exit (en route) with intact Customs seals. Nevertheless, the Customs office of exit decided to make physical inspection of the goods suspecting that the goods description was deliberately falsified in order to avoid the applicable export restrictions. A technical expertise proved that the articles could not be used as bushings and were actually foundry products (copper billets). Thus, the goods should have been declared as "raw copper". The exporter faced charges of non-authentic declaration, evasion of Customs payments and breaching export regulations. As the underlying*

*infringement was essentially linked to the preceding export procedure, the holder of the TIR Carnet was not considered responsible, in line with Article 40."*

17. The Board noted that the above example dealt with a discrepancy in the goods description related to the Customs procedure which preceded a TIR transport, whereas the contentious practical situation No. 2 referred to the importation procedure which followed a TIR transport. The TIRExB underlined the importance of having versatile practical examples and felt that either situation No. 2, possibly revised, or a new situation relating to importation should become part of the best practice. The Board decided that the example of best practice should be finalized before July 2007 with the aim to submit it to the September 2007 session of the TIR Administrative Committee.

### **USE OF TWO TIR CARNETS FOR ONE ROAD VEHICLE**

18. The TIRExB reiterated that Article 17 of the TIR Convention prohibits the use of two TIR Carnets for one road vehicle or container and decided to draw the attention of Contracting Parties to this fact. At the same time, the Board presumed that some Contracting Parties had tried to secure their revenues in this way in cases where the TIR guarantee level was insufficient to cover Customs duties and taxes in relation to high-value goods. The TIRExB decided to revert to this issue once the results of the survey on the TIR guarantee level (see para.14 above) would be available.

### **ACTIVITIES OF THE TIR SECRETARIAT**

#### **ITDB**

19. The TIRExB noted with satisfaction that the situation with regard to the transmission of data to the ITDB by the Contracting Parties continued to improve.

#### **ITDBonline+ project**

20. The TIRExB took note that the TIR secretariat continued developing the ITDBonline+ web services.

#### **Computerization of the TIR procedure**

21. The Board was informed that the upcoming session of the Ad hoc Expert Group on Conceptual and Technical Aspects of Computerization (Geneva, 29 January 2007) would focus on the elaboration of the second chapter of the Reference Model of the Computerization of the TIR procedure, containing the so-called "eBusiness Requirements". The TIRExB also noted that a large number of delegates had registered for the session.

### **TIR seminars**

22. The TIRExB was informed of the outcome of the national TIR seminar in Serbia (Belgrade, 13 December 2006), held in conjunction with the UNECE/OSCE seminar on the Harmonization Convention. No seminars were scheduled for 2007 yet.

### **REVIEW OF THE TIRExB PROGRAMME OF WORK FOR 2005-2006**

Documentation: Informal document No.2 (2007).

23. The Board welcomed Informal document No.2 (2007) by the secretariat, outlining the main accomplishments of the TIRExB against its programme of work for 2005-2006, and requested the secretariat to reproduce this document for the February 2007 session of the TIR Administrative Committee.

### **OTHER MATTERS**

24. The Board was informed of minor problems in the application of the TIR system following the accession of Bulgaria and Romania to the European Union. In particular, Customs authorities sometimes refused to accept TIR Carnets for transports between one of these two countries and another EU Member State which involved the transiting of the territory of a third country. Thanks to concerted efforts by the European Commission, UNECE and IRU, these difficulties had been solved in the spirit of true public-private partnership. The TIRExB welcomed this information.

25. The Board noted that, on 3 June 2006, Montenegro had effected its succession to a number of international Conventions and agreements administered by the United Nations, including the TIR Convention. Subsequently, the TIR Convention has 67 Contracting Parties, including the European Community.

26. The TIRExB recalled that the term of office of the current composition of the Board had come to an end and expressed appreciation to its members, to the secretariat and to the IRU for the fruitful cooperation during the last two years.

### **RESTRICTION ON THE DISTRIBUTION OF DOCUMENTS**

27. The TIRExB decided that no restrictions would apply to the distribution of the documents issued in connection with its present session.

**DATE AND PLACE OF NEXT SESSIONS**

28. The TIRExB noted that the secretariat had made arrangements to convene the thirty-second session of the TIRExB in Geneva on 29 and 30 March 2007. In view of the forthcoming election of the TIRExB members on 1 February 2007, the Board felt that it would be more appropriate if the newly elected composition of the Board would decide on the date and venue for the next session.

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