



Results of the Survey

To support the discussion on
amendments to the
Explanatory Note 0.8.3

iru.org

Agenda



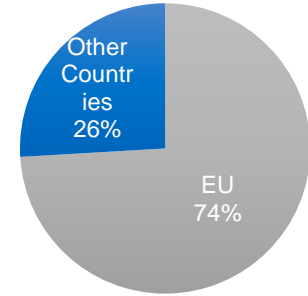
- Participants of the survey
- Number of transit operations
- Customs payments and duties level
- Claims rates and claimed amounts
- Guarantee instruments and rules in use
- Opinion of the participants on the necessary amendments in the Convention



Participants of the Survey



Total number of participants: **27**



EU: Countries: Austria, Belgium, Bulgaria, Czech Republic, Republic of Cyprus, Denmark, Estonia, France*, Germany, Greece, Hungary, Latvia, Lithuania, Netherlands, Poland, Romania, Slovakia, Slovenia, Sweden.



Other participant countries: Belarus, Islamic Republic of Iran, Norway, the former Yugoslav Republic of Macedonia, Switzerland, Turkey, Serbia

Number of transit operations



HS Code	Started in 2016	Terminated in 2016
22.08 (spirits < 80% vol.)	31 048	31 990
22.07.10 (spirits > 80% vol.)	1 143	1 065
24.02.10 (cigars)	5 913	4 883
24.02.20 (cigarettes)	14 491	11 320
24.03.11 (water-pipe tobacco)	4 540	331
24.03.19 (other tobacco)	3 720	4 414
Total	60 855	54 003

Average levels of duties and taxes



HS Code	Duties and taxes level
22.08 (spirits < 80% vol.)	132 694 EUR* (with outlier 242,052 EUR)
22.07.10 (spirits > 80% vol.)	248 464 EUR
24.02.10 (cigars)	233 390 EUR
24.02.20 (cigarettes)	2 274 993 EUR
24.03.11 (water-pipe tobacco)	305 032 EUR
24.03.19 (other tobacco)	283 895 EUR
Average cross-category	579 735 EUR

Duties and taxes for cigarettes (HS 24.02.20) > **17** x Alcohol (HS 22.08)

Average **claims** rates and claimed amounts



HS Code	Average claims rate	Average claimed amount
22.08 (spirits < 80% vol.)	0.367 %	6 616 EUR
22.07.10 (spirits>80% vol.)	0 %	0 EUR
24.02.10 (cigars)	0 %	36 363 EUR
24.02.20 (cigarettes)	0.040 %	200 520 EUR
24.03.11 (water-pipe tobacco)	0.01 %	3 707 EUR
24.03.19 (other tobacco)	0.013 %	6 090 EUR
Cross-category	0.0717 %	42 216 EUR

Cigarettes (HS 24.02.20) > **30** x Alcohol (HS 22.08)

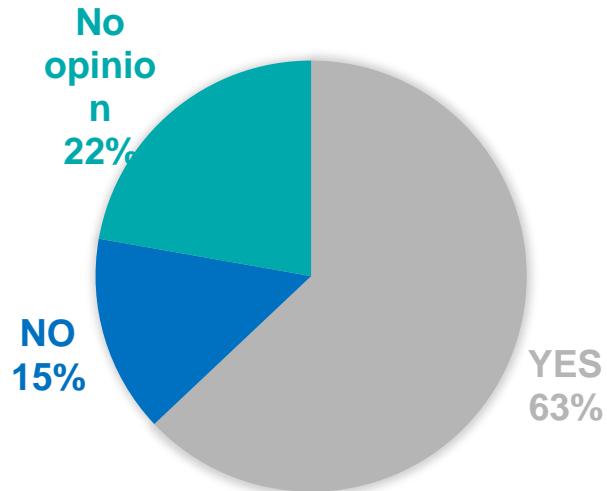
Guarantee instruments and rules in use



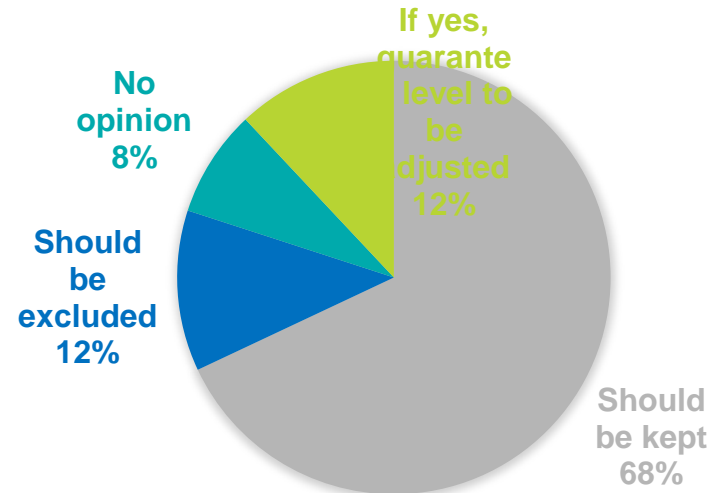
- **Guarantee instruments** in use:
 - **Majority** comprehensive guarantee
 - **Other instruments: AEO and other special statuses, cash deposits**
- **Specific rules** for transport of alcohol tobacco:
 - **TUR:** HS code 22.07.10 when qualified as “risky goods”
Vehicle Tracking System (VTS) is used
 - **FYROM:** import, export and transit of alcohol and tobacco goods can only be handled in specially designated customs offices

Opinion of the respondents about the changes in the TIR Convention

Relevance to keep alcohol and tobacco under the same type of TIR Carnet



Should reference to tobacco be kept at all?



Thank you!

A close-up photograph of a hand holding a black marker, writing the words 'Thank you!' in a cursive script on a white surface. The hand is positioned on the right side of the frame, and the marker is just finishing the exclamation point.