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## Economic Commission for Europe

### Inland Transport Committee

#### Working Party on Customs Questions affecting Transport

##### 148th session

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Item 4 (c) (ii) (a) of the provisional agenda

##### **Customs Convention on the International Transport of Goods under Cover of TIR Carnets (TIR Convention, 1975):**

##### **Application of the Convention:**

Issues transmitted by the Administrative Committee

### **The application of greater facilities in the Convention**

#### **Note by the secretariat**

#### **I. Background and mandate**

1. At its sixty-sixth session (October 2017), the Administrative Committee for the TIR Convention, 1975 (AC.2) considered document ECE/TRANS/WP.30/AC.2/2017/6, transmitted by the TIR Executive Board (TIRExB) on a revised proposal for a new Explanatory Note to Article 49 of the Convention, so as to widen the scope of greater facilities that Contracting Parties may grant to transport operators, in particular, but not limited to, authorized consignor and consignee status. Discussions during the meeting revealed different points of view on the substance of the proposal, and unable to make any progress, the Committee decided to request the Working Party on Customs Questions affecting Transport (WP.30) to assess the proposal and see if further improvements could be made. To support the assessment by the Working Party, the secretariat offered to reproduce a number of practical examples of the use of the concepts of authorized consignor/consignee in various Contracting Parties (see ECE/TRANS/WP.30/AC.2/135, paras. 38-40).

2. The secretariat prepared this document containing background information and examples of national practices for consideration by the Working Party at its present session.

## II. Discussions by TIRExB and the Administrative Committee

3. At its fifty-third session (June 2013), TIRExB had a first round of discussions on the possible introduction of the concept of authorized consignor in the TIR Convention. At following sessions, the Board took note of presentations by members and an assessment by the secretariat on the concepts of authorized consignor/consignee, the application of facilitations as a national concept, the impact of such facilitations on the existing provisions of the TIR Convention and examples of national practices. The Board, at its sixty-second session (February 2015), adopted a proposal for a new Explanatory Note to Article 49 of the Convention as well as a comment to the same Article, so as to widen the scope of greater facilities that Contracting Parties may grant to transport operators, and requested the secretariat to transmit the proposal to AC.2 for consideration (see ECE/TRANS/WP.30/AC.2/2016/6, para. 17).

4. At its sixty-first session (June 2015), AC.2 considered the issue and welcomed the initiative in principle, acknowledging the necessity for the TIR Convention to adapt to modern needs and business practices. During discussions at following sessions, Contracting Parties raised questions and comments on the application of concepts of authorized consignor/consignee to the TIR system. The secretariat reiterated that the concept of authorized consignor/consignee remains: (a) within the existing legal framework; (b) under the sole competence of national authorities; and (c) does not lead to differences in treatment of transports en route or at destination (see ECE/TRANS/WP.30/AC.2/125, para. 10).

5. At the sixty-third session (February 2016) of AC.2, the delegations of the European Union, Iran (Islamic Republic of) and Turkey expressed their support for the proposals, whereas some other Contracting Parties expressed concerns as follows:

(a) the proposed Explanatory Note did not fully meet the provisions of the Convention, frustrated the principle of mutual recognition and further increased the risk potential of TIR transports (delegations of Kazakhstan and Ukraine);

(b) such a facilitation would result in significantly increased risks, especially for customs offices of destination and, until a complex and well-designed system of regulation and control to ensure confidence accompanied this proposal, it would be premature to consider the introduction of authorized consignor in the TIR system (delegation of the Russian Federation).

6. The Committee requested TIRExB to further consider the proposal in the light of above considerations and national applications, and decided to resume its considerations on the proposal after TIRExB finalizes its findings.

7. At its sixty-sixth session, AC.2 considered document ECE/TRANS/WP.30/AC.2/2017/6, transmitted by TIRExB on a revised proposal for a new Explanatory Note to Article 49 of the Convention, so as to widen the scope of greater facilities that Contracting Parties may grant to transport operators, in particular, but not limited to, authorized consignor and consignee. The Committee noted, in particular that (a) the Explanatory Note was designed to allow those Contracting Parties that so wish, to provide certain facilities that would be subject to stringent and extensive additional conditions and requirements; (b) granting a 'simplification' did not mean the lifting of criteria or obligations for operators. On the contrary, authorized TIR Carnet holders benefiting from any simplification were obliged to fulfil stricter criteria than for the regular application of the TIR procedure; (c) the application of any greater facility left the application of the provision of Article 11 fully intact, whereas the requirements of Articles 19 and 21 were replaced by a set of record keeping and customs controls, thus leaving their scope unaffected; (d) various Contracting Parties already now applied this facilitation, which was in line with modern logistics practices; (e) even when adopting this Explanatory

Note, there was no obligation for any individual Contracting Party to apply the facilitation on its own territory (see ECE/TRANS/WP.30/AC.2/2017/6, para. 11). The delegation of the Russian Federation, supported by Belarus and Kazakhstan, stated that the proposal in its current form raised serious concerns, considering that it would infringe against some principles of the TIR Convention, such as the mutual recognition of customs control and the fact that, for the TIR system to work well, ensuing customs authorities must be able to rely on the checks and controls performed by the customs office of departure. The delegation of Azerbaijan drew attention to a number of legal considerations which should be taken into account when further discussing this issue. The delegations of Turkey, Ukraine and the European Union stated their full support for the proposal, considering that the facilities of authorized consignor and consignee have already been successfully introduced in their and other countries. Unable to make any progress, the Committee decided to request WP.30 to assess the proposal and see if further improvements could be made. To support the assessment by the Working Party, the secretariat offered to reproduce a number of practical examples of use of the concepts of authorized consignor/consignee in various Contracting Parties, including the European Union examples as information for the Working Party. The delegation of Ukraine recalled a 2010 study by the secretariat on the implications of the World Customs Organization Framework of Standards to Secure and Facilitate Global Trade for the TIR Convention (ECE/TRANS/WP.30/2010/8) and proposed that the Working Party also consider the document when reviewing the proposal (see ECE/TRANS/WP.30/AC.2/135, paras. 38-40).

### **III. Proposal for a new Explanatory Note to Article 49 and a comment to Explanatory Note 0.49**

8. The amended proposals adopted by TIRExB and considered by AC.2 at its sixty-sixth session (October 2017), read as follows:

#### **Explanatory Note to Article 49**

**“0.49 Contracting Parties may grant, in line with national legislation, duly authorized persons greater facilities in the application of the provisions of the Convention. The conditions prescribed by the competent authorities upon granting such facilities should, at least, include the application of information and communication technologies to ensure the good conduct of the TIR procedure, the exemption to produce goods, road vehicle, the combination of vehicles or the container with the TIR Carnet at the Customs offices of departure or destination, as well as instructions for duly authorized persons to perform specific duties entrusted pursuant to the TIR Convention to customs authorities, such as, in particular, the filling in and stamping of the TIR Carnet and the affixing or checking of customs seals. Duly authorized persons who have been granted any greater facility should put in place a system of record-keeping, enabling customs authorities to carry out effective customs control as well as to supervise the procedure and carry out random controls. Greater facilities should be granted without prejudice to the liability of TIR Carnet holders as stipulated by Article 11, paragraph 2 of the Convention.**

#### *Comment to Explanatory Note 0.49*

*Contracting Parties are recommended to grant greater facilities, such as authorized consignors and authorized consignees, as extensively as possible when they are satisfied that the prescribed conditions laid down in national legislation are met.*

## IV. Examples of national practices<sup>1</sup>

### A. Poland

9. TIR Authorised Consignor and Consignee (ACC) concepts were introduced in Poland gradually - the TIR authorized consignee in 2005 as a simplification under the European Union Customs Code, and TIR authorized consignor in September 2013 as a national simplification.

#### 1. Legal basis

10. The TIR authorized consignee concept is applied in Poland, as well in the European Union, on the basis of the TIR Convention and existing European Union legislation: Union Customs Code (Regulation No. 952/2013 of 9.10.2013), Commission Delegated Regulation 2015/2446 of 28.07.2015 and Commission Implementing Regulation No. 2015/2447 of 24.11.2015, complemented by Transit Manual - (TAXUD/A2/TRA/003/2016).

11. The TIR authorized consignor concept is applied in Poland on the basis of national legislation, aligned with the TIR Convention and European Union rules.

12. National regulations dealing with the use of the TIR ACC concepts are listed below:

- Legal Act - Customs Law - establishes the simplification of TIR authorised consignor and the conditions to be met by the applicants;
- Decree of the Minister of Finance on the application to be granted authorisation for the use the TIR procedure, authorisation for simplification on the start of TIR procedure and the application of this simplification - defines the information that should be provided by the applicant and what information should be included in the authorization of TIR authorised consignor, as well as how the simplification should be applied;
- Decree of the Minister of Development and Finance on specimens of seals and stamps used for control purposes - defines the model and specification of seals and stamps that can be used by TIR authorized consignors (containing a special code and an abbreviation noting that the TIR operation was started by a TIR authorized consignor);
- National instructions on the TIR procedure - include the description of the process on how TIR operations can be started by a TIR authorized consignor as well as ended by a TIR authorized consignee;
- National instructions on e-Transit - include a specific chapter related to the exchange of electronic information for simplified procedures in the New Computerized Transit System (NCTS). The chapter defines which additional electronic messages need to be exchanged, as well as which additional elements need to be included in the IT system messages.

#### 2. Authorization criteria

13. The main authorization criteria to be met by the TIR ACC candidates are based on existing European Union rules and are as follows:

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<sup>1</sup> This chapter is a reproduction of the Chapter II of TIRExB Informal document No. 8 (2016) with updates on application in Poland.

- Established in the territory of the European Union;
- Regularly perform trade activities related to TIR transport;
- Absence of any serious or repeated infringements of customs and tax legislation, incl. no record of serious criminal offences relating to the economic activity;
- Demonstrate a high level of control of the operations and the flow of goods, by means of a system of managing commercial and transport records, allowing appropriate customs controls;
- Have practical standards of competence or professional qualifications directly related to the activity carried out;
- Use a data-processing technique to communicate with the customs authorities.

### 3. Authorization process

14. The authorization process for TIR ACC in Poland includes the following elements:
- The application containing all required data is made in writing or electronically, submitted to the competent customs authorities responsible for simplified procedures;
  - The screening process may take , according to the legislation, up to 120 days (the actual time depending, inter alia, on whether the company has Authorized Economic Operator (AEO) status or not);
  - The granted authorization does not have a date of validity; and
  - The authorization specifies:
    - The customs office responsible for supervising the procedure;
    - The address of the authorized premises where the procedure may take place;
    - The manner and the time frame in which the data, the information and the documents concerning the transit operations are transmitted to the customs authorities (European Union computerized NCTS system and fallback procedure);
    - The goods excluded (if any) from the simplification.

### 4. Practical procedure and TIR handling

#### (a) *TIR authorized consignor procedure in Poland*

15. The TIR authorized consignor concept is, so far, only used for TIR operations commencing in Poland at the inland customs offices. No partial loading is allowed.

(a) The truck arrives at the authorized consignor's premises with the goods already loaded;

(b) The authorized consignor verifies that the conditions of the vehicle conform to the requirements of the TIR Convention, the validity of the certificate of approval and affixes an approved customs seal on the truck;

(c) The authorized consignor submits transit data electronically to the customs authorities, using a dedicated IT application (possibly via the TIR Electronic Pre-declaration (TIR-EPD) application);

(d) Having received the transit data, customs authorities, with the use of the system, carry out validation and a risk assessment for possible control (at the premises of

the authorized consignor) and a decision is made as to whether a customs control is necessary. In the case that no decision on customs control is taken and the consignment can be released for transit, an electronic message with permission to start the TIR operation is sent to the TIR authorized consignor;

(e) The authorized consignor receives the electronic permission to start the TIR operation, completes all the boxes of the TIR Carnet designated for the customs office of departure, detaches Voucher No. 1 from the TIR Carnet and archives Voucher No. 1 in his own archives;

(f) Once all relevant formalities are fulfilled (also connected to other procedures, for instance, export), the TIR operation can be considered accepted and the vehicle can then depart from the premises of the authorized consignor.

(b) *TIR authorized consignee procedure in Poland*

(a) The truck with the TIR Carnet and accompanying documents arrives at the premises of the authorized consignee, with the goods loaded and loading compartment sealed;

(b) The authorized consignee verifies the TIR Carnet and the condition of the seals and electronically sends to the customs authorities a message in NCTS “Arrival Notification”, including observations;

(c) Customs authorities perform an electronic risk assessment analysis of the information received in the “Arrival Notification” message. Based on the outcome of this risk assessment, customs decide whether a physical check of the goods is necessary (carried out at the premises of the authorized consignee). In the case no decision on customs controls is taken, the TIR authorized consignee automatically receives permission in the NCTS system to unload the goods;

(d) Following the unloading of the goods, the TIR Carnet, together with the Transit Accompanying Document, is presented without delay to the customs authorities;

(e) Customs authorities complete counterfoil No. 2 of the TIR Carnet and ensure that the TIR Carnet is returned to the TIR Carnet holder or to the person acting on his behalf. Furthermore, customs authorities send the data, stipulated by Annex 10 of the TIR Convention (Safe TIR information).

## **B. Latvia**

16. The concept of TIR authorized consignee was implemented in Latvia in 2014, while the concept of TIR authorized consignor was introduced end of 2014.

### **1. Legal basis**

17. The concept of TIR authorized consignee is applied in the country on the basis of the respective European Union legislation.

18. While the concept of TIR authorized consignor was introduced in Latvia based on national legislation, developed on the basis of Articles 10 and 49 of the TIR Convention. The Ordinance of the Cabinet of Ministers No. 603 “Procedures for Application of the

Customs Transit Procedure” dated 30 September 2014<sup>2</sup> is the main national regulating document, which includes the following:

- Sets the rules of use of simplifications and situations in which a simplified TIR procedure can be used as well as defines which goods cannot be transported under a simplified procedure;
- Sets the authorization process and requirements to be met by candidates to obtain an authorization to act as TIR ACC;
- Sets the main provisions that are included in the authorization;
- Sets the requirement for the specimen of stamps and seals used by the TIR authorized consignor and provides a sample specimen; and
- Defines the role of the TIR national guaranteeing association in the authorization process.

## **2. Authorization criteria**

19. In Latvia, both customs authorities and the national guaranteeing association participate in the authorization process.

20. Customs authorities verify compliance of the candidates with the following criteria:

- Established in the territory of Latvia;
- Solid financial standing needs to be proved by providing evidence of financial solvency and liquidity coefficients (special methodology developed);
- Absence of repeated and severe violations of customs and fiscal legislation;
- Absence of customs and fiscal debts;
- Board members not involved in crime or bribery;
- Record-keeping in place, enabling customs to carry out effective controls; and
- Have all the necessary support to electronically exchange information with customs.

21. The national guaranteeing association verifies compliance of the candidates and confirms the following criteria:

- Candidate must be a TIR Carnet holder and have no unsettled TIR claims; or
- If a candidate is not a TIR Carnet holder, s/he must become an associate member of the association, sign a declaration of commitment in accordance with Annex 9, Part II of the TIR Convention, prove knowledge in the application of the TIR Convention and obtain the respective certificate issued by the TIR national association as a result of the training and admission process.

## **3. Authorization process**

- The application is made in writing using a specific form, which is submitted to the competent customs authorities responsible for simplified procedures;

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<sup>2</sup> National legislation currently in place can be subject to adjustments following the release of the new version of the European Union Customs Code.

- The customs authorities verify the compliance of the candidates with all the general criteria described above, and request the national guaranteeing association to verify all the TIR-related criteria (as described above);
- The national guaranteeing association verifies all the TIR-related criteria within 14 days after the request is received from customs and informs customs of the outcome of verification;
- In the case of a positive outcome of the verification performed by competent authorities and the national guaranteeing association, the authorization certificate is issued specifying the following:
  - The customs office responsible for supervising the procedure;
  - Information of the authorized premises where the procedure may take place;
  - The manner and the time frame in which the data, the information and the documents concerning the transit operations are transmitted to the customs authorities;
  - Information on the stamp (indicating special identification number) issued to a TIR authorized consignor;
  - Information on the procedure that needs to be followed by the TIR authorized consignor in the handling of TIR operations and the respective electronic exchange of information between the customs of departure and the TIR authorized consignor. (A special methodology document on TIR operation handling, which is for use by authorized consignors, is attached to the authorization certificate.)

#### **4. Practical procedures and TIR handling**

22. Practical procedures and TIR Carnet handling in the framework TIR ACC concepts in Latvia are identical to the ones described in the section above concerning Poland.

#### **5. Additional note**

23. Discussion on the introduction of national legislation related to the use of the TIR authorized consignor concept started in the middle of 2013, on an initiative of the business community and the national guaranteeing association. Within the framework of the discussion, the experience of Poland in the implementation and use of the concept as well as its application model were studied in detail.

24. When the legal framework, related to the concept of TIR authorized consignor entered into force, in view of the existing restriction related to the use of the TIR procedure on major destinations for Latvian hauliers and, consequently, in view of the overall decline in the use of TIR procedure in Latvia, only one authorization has been issued so far. There are 60 TIR authorized consignees registered in Latvia.

25. Taking into consideration the forthcoming new customs legislation of the European Union, further assessment of the existing national framework and its compliance with the new version of the European Union Customs Code will be performed (including that matter of further use of the TIR authorized consignor facility).

### **C. France**

26. In France, only the concept of TIR authorised consignee, enabling the termination of TIR operations without presenting the goods to the customs of destination is in use.

## 1. Legal basis

27. The use of the concept in France, as well as in all the European Union countries, is based on European Union legislation and national instructions that define how the European Union legislation should be practically used. National instructions include the following:

- Official Customs Bulletin dedicated to TIR Issue DA n°06-014 (BOD n°6666) describes the authorization process for interested parties;
- Official Customs Bulletin dedicated to TIR DA n° 06-041 (BOD n°6686) explains the respective electronic message exchange flow related to the termination of TIR operations with the participation of TIR authorized consignees<sup>3</sup>.

## 2. Authorization criteria

- Established in the territory of France;
- Possess premises where TIR operations can be terminated in a secure manner;
- Solid financial standing and absence of repeated violations of customs legislation;
- Regularly perform trade activities related to TIR transports;
- Record-keeping, enabling customs to carry out effective controls; and
- Have all the necessary support to electronically exchange information with customs.

## 3. Authorization process

28. The outlined authorization process applied in France is described below:

- A standard written application is submitted to the competent regional customs authorities for screening;
- The standard screening process can take from several weeks up to 3 months;
- Authorization can be withdrawn in cases where the candidate no longer corresponds to the authorization criteria;
- Authorization is similar to other European Union countries, indicating:
  - The customs office responsible for supervising the procedure;
  - The manner and the time frame in which the data, the information and the documents concerning the transit operations are transmitted to the customs authorities (European Union computerized NCTS system and fallback procedure); and
  - Categories of goods (if any) excluded from the authorization to be directly delivered to the authorized premises.

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<sup>3</sup> National provisions currently in place can be subject to adjustments following the release of the new version of the Union Customs Code.

#### 4. Practical procedure and TIR handling

##### *TIR authorized consignee procedure in France*

(a) The truck arrives at the premises of the authorized consignee, with the goods loaded and the loading compartment sealed. The TIR Carnet is presented to the TIR authorized consignee;

(b) The authorized consignee verifies the TIR Carnet and the condition of the seals and electronically sends a standard message “Arrival Notification” in NCTS with his observations to the customs authorities;

(c) Customs authorities perform electronic risk assessment analysis of the information received in the “Arrival Notification” message. Based on the outcome of this risk assessment, a decision is taken whether a physical check of the goods at the premises of the authorized consignee is necessary;

(d) If no physical check is required, the TIR authorized consignee is authorized to unload the goods, but should inform the Customs office of destination as soon as possible about any difference that might be found during the unloading of the goods;

(e) The TIR Carnet is kept in the archives of the TIR authorized consignee together with the Transit Accompanying Document and both are presented without delay to the customs authorities of destination;

(f) Customs authorities complete counterfoil No. 2 of the TIR Carnet and ensure that the TIR Carnet is returned to the TIR Carnet holder or to the person acting on his behalf;

(g) Furthermore, customs authorities send the data, stipulated by Annex 10 of the TIR Convention, using the RTS-SafeTIR<sup>4</sup> Module and the message “Results Controls” in NCTS to the customs office of departure (office of entry in the European Union) so that the movement can be discharged.

#### D. Turkey

29. The concept of TIR authorized consignor was introduced in Turkey in May 2014 and TIR authorized consignee in January 2015. As of January 2016, there were 4 TIR authorized consignors registered in the country. The facility of TIR authorized consignee is of limited use. Only TIR Carnet holders are eligible to obtain the status of TIR ACC and Consignee in Turkey.

##### 1. Legal basis

30. The TIR ACC concept is applied in Turkey on the basis of national legislation, aligned with the TIR Convention.

31. National regulations dealing with the use of TIR authorized consignors are listed below:

- Regulation on the Facilitation of Customs Procedures introduces the possibility to apply simplified procedure at the start of a TIR operation;

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<sup>4</sup> real-time Safe TIR

- Customs Regulation on the Facilitated Customs Procedures sets the framework for different simplifications available in customs procedures, including simplifications in the TIR procedure;
- Customs General Notification on the TIR Procedure, National Instructions on the TIR procedure includes the description of the process on how TIR operations can be started by a TIR authorized consignor and terminated by a TIR authorized consignee.

## **2. Authorization criteria**

32. The main authorization criteria to be met by TIR ACC are as follows:

- Candidate must be a TIR Carnet holder;
- Perform at least 500 transit operations per year;
- Hold the status of AEO and comply with the AEO candidates criteria:
  - Establishment in Turkey;
  - Involved in international transport operations for at least three years;
  - Have solid financial standing;
  - Have a record-keeping, enabling customs to carry out effective controls; and
  - Apply necessary safety and security measures.

## **3. Authorization process**

33. The authorization process to obtain AEO certification, required to become TIR ACC is described below:

- The application is done in writing, using a self-assessment form and a specific form, which are submitted to the Regional Customs and Trade Directorates responsible for the procedure, along with all the necessary documentation. If the results of the screening of the Regional Customs and Trade Directorate are positive, the Ministry of Customs and Trade further reviews the self-assessment form and makes the decision on authorization;
- The designated auditors visit the premises of the company and perform due diligence to see if the company meets the necessary standards as well as necessary safety and security criteria. The auditors prepare a report about their findings and send it to the Ministry of Customs and Trade for its final decision;
- After the positive outcome of the screening procedure, a certificate is issued to the successful candidate;
- The granted authorization certificate does not have a date of validity as long as the criteria are met, which is regularly verified by audits;
- The Ministry of Customs and Trade is entitled to perform checks and audits and, in case of non-compliance, revoke the authorization.

## **4. Practical procedure and TIR handling**

*TIR authorized consignor procedure in Turkey*

34. The TIR authorized consignor concept is, so far, used only for TIR operations starting in Turkey at the inland customs offices.

- (a) The truck arrives at the premises of the authorized consignor, with the goods already loaded;
- (b) The authorized consignor verifies that the vehicle conditions conform to the requirements of the TIR Convention, checks the respective documentation, and affixes an approved customs seal to the truck;
- (c) The authorized consignor submits transit data electronically to the customs authorities using a dedicated IT application;
- (d) Having received the transit data, customs authorities, with the use of the system, carry out validation and a risk assessment for possible control. In the case that no decision on customs control is taken and the consignment can be released for transit, an electronic message with permission to start the TIR operation is sent to the TIR authorized consignor;
- (e) The authorized consignor receives the electronic permission to start the TIR operation; the truck can leave the premises of the TIR authorized consignor;
- (f) The truck arrives at the premises of a specially designated customs office, where the TIR authorized consignor is registered and presents the TIR Carnet. A dedicated customs officer completes all the boxes of the TIR Carnet designated for the customs office of departure, detaches Voucher No. 1 from the TIR Carnet and archives Voucher No. 1;
- (g) Once all relevant formalities are fulfilled (also connected to other procedures, for instance, export), the TIR operation can be considered to have started and the vehicle can depart from the specially designated customs office and move towards the customs office of exit. After all the formalities are handled, a limited timeframe is prescribed to reach the Customs office of exit from the country.

35. As per the existing legislation, practical rules of termination of the TIR procedure by TIR authorized consignees are similar in Turkey to the ones currently used in the European Union countries, such as Poland. However, in practice, the concept of TIR authorized consignee is currently of limited use.

## **E. Republic of Moldova**

36. TIR ACC concepts are applied in the Republic of Moldova within the framework of the AEO authorization. A new, improved, regulatory documents package that foresees using the concepts of authorized consignors and consignees is currently under approval process with the government and is expected to enter into force in early 2016.

37. In the Republic of Moldova, in addition to the possibility of starting and terminating TIR operations at the premises of the AEO, the holders of the AEO status also benefit from the possibility of using a specially designated lane at various border crossings in the Republic of Moldova (TIR-EPD/AEO Green Lane), which is a faster corridor that can be used at border crossings, both by holders of AEO status and transport operators who have submitted their advance cargo information using the TIR-EPD application.

## 1. Legal basis

38. State Customs Service Decree No. 521, dated 10 December 2012<sup>5</sup> on Simplified Customs Procedure Handling, including the following information:

- Selection process that applies to candidates willing to obtain AEO status;
- Selection criteria that apply to candidates willing to become AEO;
- Specimen of the application form; and
- Description of the process related to the start and termination of the TIR operation.

## 2. Authorization criteria

39. Main authorization criteria for the candidates willing to act as TIR ACC included in the above-mentioned Decree are as follows:

- Have regularly performed foreign trade activities over at least the last two years;
- Absence of debt related to customs duties and tax payments, and absence of unsettled TIR irregularities;
- Proof of financial solvency;
- Own at least 5 trucks with the certificate allowing international transport to be performed;
- Be the owner (owner/principal) or a business partner of a principal entitled to operate international transit operations (using the TIR system or the national transit system);
- Absence of violation of customs legislation for at least two years;
- Record-keeping system and logistics related to transportation and storage of goods;
- Possibility to provide access to their internal system for prior notification of customs authorities;
- Have premises that comply with a set of safety and security requirements and that are equipped with security equipment; and
- Information technology (IT) tools enabling exchange of information with customs authorities.

## 3. Authorization process

40. Outlined authorization process applied to candidates willing to act as TIR ACC in the Republic of Moldova is as follows:

- Candidate submits a standard written application form;
- Customs checks if the data submitted is correct and also visits the office and premises of the candidate and performs all necessary checks;
- Customs authorities perform all the necessary checks in cooperation with the National Taxation body and the national guaranteeing association (for issues related to TIR); and

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<sup>5</sup> New national legislation introducing the concepts of TIR Authorised Consignor and Consignee is currently under approval process of the Government of the Republic of Moldova and will replace the Decree No. 521 dated 10 December 2012.

- Authorization process takes maximally 30 days.

#### 4. Practical procedure and TIR handling

##### *Procedure for TIR authorized consignors in the Republic of Moldova*

- (a) Goods are loaded onto the truck; the TIR Carnet is completed;
- (b) the TIR authorized consignor affixes specific TIR ACC seals to the load compartment of the truck;
- (c) The TIR authorized consignor submits an electronic pre-declaration with the information on the transit operation, also including the number of the TIR authorized consignor-specific seals affixed;
- (d) Customs of departure, where the TIR authorized consignor is registered, performs risk assessment and sends electronic “permission” to the TIR ACC to start the TIR operation;
- (e) The TIR operation is started, the truck can leave the premises of the TIR authorized consignor and travel to the border of the Republic of Moldova;
- (f) Arriving at the customs office of exit from the Republic of Moldova, the TIR authorized consignor can use a Green Lane, specially designated for TIR authorized consignors and users of TIR-EPD that enables faster border crossing procedures;
- (g) The customs office of exit from the Republic of Moldova:
  - (i) Makes all the necessary endorsements in the TIR Carnet in the fields designated for completion by the customs office of departure (including stamping the TIR Carnet);
  - (ii) Sends copies of voucher No. 1 to the customs office of departure where the TIR authorized consignor is officially registered;
  - (iii) Checks that the seals affixed by TIR authorized consignor are intact and, in addition, affixes customs seals
  - (iv) Makes all the necessary endorsements in the field designated for the customs office of exit on the TIR Carnet.
- (h) The truck can leave the country.

41. Electronic data exchange between the TIR authorized consignor and the customs authorities is automated and executed through the Automated System for Customs Data (ASYCUDA) WORLD National Customs IT system.

42. The procedure related to the termination of TIR operations by AEO in the Republic of Moldova in a simplified manner is similar to the one currently being used in European Union countries, such as Poland (please refer to the above).

#### F. Belarus

43. In Belarus, AEOs are persons that comply with a set of authorization requirements indicated in the Customs code of the Customs Union and are entitled to benefit from a number of simplifications, including related to the termination of the TIR procedure. Separate status of TIR ACC is not foreseen in the legislation of Belarus.

44. As of 1 December 2015, a total of 336 AEOs were registered in Belarus, of which 50 are TIR Carnet holders.

## 1. Legal Basis

45. Legally, the use of AEO in Belarus is based on the following regulatory documents:

- Customs Code of the Customs Union:
  - Decree of the Commission of the Customs Union (CCU) No. 87 dated 9.12.2011 that defines criteria to persons willing to obtain AEO status and are obliged to provide a guarantee of customs payment and duties of EUR 150,000.
  - Decree of the Customs of the Commission of the Customs Union No. 323 dated 9.06.2001 contains the list of goods for which simplifications available to AEOs do not apply.
- A number of national regulations that contain authorization criteria that apply to AEO candidates as well as the authorization status, as well as simplifications available to AEOs, namely:
  - Regulation of the President of Belarus No. 358 dated 11.08.2011 on the promotion of the trade of goods, by providing additional simplification to AEOs;
  - Regulation of the President of Belarus No. 319 dated 18.07.2011, regulating the issuance of permits for AEOs; and
  - The Law of Belarus 129-3 dated 10.01.2014 providing some explanations on the use of the concept of AEO, the goods that can be transported under the simplified procedure (Art. 189-190) as well as determining the procedure on delivery of the goods to the AEO's premises.

## 2. Authorization criteria

46. Main authorization criteria for the candidates willing to obtain the status of AEO are the following:

- Provide a guarantee for payment of duties and taxes in the amount equivalent to EUR 1 million. Alternatively, to provide a guarantee of EUR 150,000 in case the candidates comply with the requirements included in the Decree of the Customs of the CCU No. 87 dated 9.12.2011;
- Have regularly performed foreign trade activities for more than one year;
- Absence of debt related to customs duties and tax payments;
- Absence of administrative responsibility records for one year prior to application;
- Record-keeping system and logistics system related to transportation and storage of the goods;
- Possibility to provide access to internal system per prior notification of customs authorities; and
- IT tools enabling the exchange of information with customs authorities.

## 3. Authorization process

47. Outlined authorization process is described below:

- A candidate submits a guarantee for payment of Customs taxes and duties equivalent to EUR 1 million (or EUR 150,000);

- A candidate submits a standard written application and documents, proving compliance with the authorization criteria, to the regional competent customs department;
  - Competent customs department verifies the accuracy of the data provided by the candidate, within the timeframe required for that process, but no longer than 30 days starting from the day when the application was submitted;
  - In the process of assessment of the application and the respective documents, customs authorities may contact other state authorities so as to verify the accuracy of the information and documents submitted; and
  - The status of AEO is issued to a company on the day when a special certificate is issued, which does not have an expiry date.
48. AEOs benefit from a number of simplifications:
- Possibility to deliver goods directly to the warehouse and remove seals (if applicable) without having to present goods to customs beforehand;
  - Possibility to lodge a declaration for the transit procedure without providing additional guarantee payments;
  - Possibility to release goods before lodging a customs declaration;
  - Ability to temporarily store goods at own warehouses;
  - If the goods are delivered to the territory of Belarus under the TIR procedure to AEO premises, the same simplifications apply (goods can be delivered directly to AEO warehouse, seals can be removed without presenting the goods to customs); and
  - If the AEO also owns a temporary storage warehouse or customs warehouse, goods can be released from the warehouses without payment of value added tax (VAT), in case of further export outside of the territory of the Republic of Belarus.
49. AEOs in Belarus ensure the exchange of all the relevant information related to simplified procedures with Customs authorities electronically using the national Customs IT system.

#### **4. Practical procedure of TIR operation termination by AEO**

*Practical handling of TIR termination by AEO is described below:*

- (a) The truck arrives at the AEO registered premises with the goods loaded and loading compartment sealed. The TIR Carnet is presented by the driver to the AEO;
- (b) AEO checks whether the seals are intact and notifies customs of the arrival of the goods to the zone of customs control, created at the premises of AEO, by sending a special type of notification message electronically - no later than three hours after the arrival of the truck;
- (c) Customs authorities then perform a risk assessment electronically. In case no risks are identified, the customs authorities automatically send the "Unloading Permission" message to the TIR authorized consignor, authorizing him to unload the goods;
- (d) Once the AEO has received from customs the message, authorizing him to unload the goods, goods can be unloaded;
- (e) The TIR Carnet holder presents the TIR Carnet to the customs authorities to fill in all the necessary fields required by customs;

(f) Customs authorities fill in voucher No. 2 of TIR Carnet and return the TIR Carnet to the holder;

(g) Customs authorities, after having made all the necessary endorsements in the TIR Carnet, send the data stipulated by Annex 10 of the TIR Convention (SAFE TIR information). The TIR operation is terminated.

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