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**ECONOMIC COMMISSION FOR EUROPE**

**INLAND TRANSPORT COMMITTEE**

Working Party on Customs Questions Affecting Transport

One-hundred-and-seventeenth session  
Geneva, 24-28 September 2007  
Item 8 (b) (ii) of the provisional agenda

**CUSTOMS CONVENTION ON THE INTERNATIONAL TRANSPORT OF GOODS UNDER  
COVER OF TIR CARNETS (TIR CONVENTION, 1975)**

Revision of the Convention

Amendment proposals for the Convention

Transmitted by the Government of Turkey<sup>1</sup>

**I. INTRODUCTION**

1. “The Draft Recommendation for Introduction of the HS Code of Goods in the TIR Carnet”, which was transmitted by the Working Party on Customs Questions Affecting Transport (WP.30) at its 111<sup>th</sup> session to the TIR Administrative Committee for consideration, states that “TIR Carnet Holders or any other persons filling-in the TIR Carnet on their behalf are to indicate the HS Code of the goods under box 10 of the goods manifest on the voucher not for Customs use of the TIR Carnet, in addition to a plain language description of the goods.”

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<sup>1</sup> The UNECE Transport Division has submitted the present document after the official documentation deadline.

2. Turkey lodged a reservation with regard to the draft recommendation of the informal document No. 1 of AC.2 (restricted) on 12 January 2006.
3. Turkey's reservation was mainly based on the possible difficulties and implications of such an application, on both the transport industry and Customs operations.

## **II. TURKISH POSITION**

4. After careful evaluation in an effort to respond to the expectations and concerns of the Contracting Parties within the Committee, Turkey submits this document to join the common understanding on "The Draft Recommendation for Introduction of the HS Code of Goods in the TIR Carnet."
5. However, it should be emphasized that Turkey still has concerns on the application of the decision, especially on the issue of liability.
6. "The Draft Recommendation for introduction of the HS Code of Goods in the TIR Carnet" declares that the TIR Carnet holder shall not be liable "in those cases where the Customs authorities suspect that the HS Code may be incorrect or where there are inconsistencies between the plain language description of the goods and the HS Code" .
7. The TIR Convention, 1975, states that "The TIR Carnet holder shall be responsible for presentation of the road vehicle, together with the load and the TIR Carnet." This clearly indicates that the TIR Carnet holder shall be liable for the information in the description of goods on the TIR Carnet.
8. Therefore, as we explained in our first submission, even if false declarations and incorrectness of the HS Code is not considered to be an infringement of the draft recommendation, the TIR Convention will consider it as such and will hold the TIR Carnet Holder liable.
9. In addition to that, there may be variations in the interpretation of the draft recommendation on the issue of liability by Customs authorities of the Contracting Parties, which may lead to complications in customs operations.
10. We believe the question of liability, in cases of inconsistencies between the goods and HS Code and/or between the plain language description of the goods and the HS Code, should be clarified before adopting a decision to make the indication of the HS Code on TIR Carnets mandatory.
11. In this regard, Turkey would like to reiterate that the TIR Carnet holder must not be deemed liable for the inconsistencies stated in paragraph 10.

## **III. TURKEY'S PROPOSAL**

12. By submitting this document, we hope to create a basis for discussion to reach a common understanding on this issue, in order to avoid the potential negative implications of the draft recommendation.

13. To help reach that common understanding and prevent the complications underlined in paragraph 8 and 9 above, we propose to insert an explanatory note into the Convention, in line with the Recommendation, stating that “The TIR Carnet holder shall not be liable in cases of inconsistencies between the goods and HS Code and/or between the plain language description of the goods and the HS Code that is written on the TIR Carnet, based on the information and documentation provided by third parties, without prejudice to the cases where the TIR Carnet holder has acted in a fraudulent manner” .

#### **IV. CONCLUSION**

14. Turkey is pleased to submit this document to help stimulate discussions in the relevant bodies of the TIR Convention. We believe that the Contracting Parties to the TIR Convention would share our concerns on the question of liability of the holder, and that we can work together to prescribe a solution that would satisfy the Contracting Parties as a whole.

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