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Customs Convention on the International Transport of Goods under cover of TIR Carnets, 1975 “TIR Convention”):

Application of the Convention –

Other matters

Comparison table between the World Trade Organization Transit Facilitation Agreement and the TIR Convention

Note by the secretariat

I. Introduction

1. In Annex, the secretariat introduces, for information of the Working Party, a comparison table between the World Trade Organization (WTO) Transit Facilitation Agreement (TFA) and the TIR Convention.
2. The purpose of this document is to understand which articles of the WTO Agreement on Trade Facilitation (TFA) are supported by the provisions of the TIR Convention and its implementation. It is important to keep in mind that while the TFA focuses on trade facilitation, the TIR Convention aims to harmonize customs transit regimes. While the two conventions differ in scope, harmonized customs transit regimes contribute to trade, which implies that the implementation of the TIR Convention may come in support to the implementation of the TFA.
3. Overall, it is possible to say that the TIR Convention is in line with the TFA in the sense that the TIR Convention does not contain any provision contradicting or going against the provisions of the TFA. As for mutually supportive provisions, the article of the TFA that relates the most to the TIR Convention is Article 11 on the freedom of transit. With very few exceptions, it is possible to affirm that the implementation of Article 11 of the TFA is facilitated by the implementation and operationalization of the TIR Convention. In addition, other articles of the TFA such as Article 7 on the release and clearance of goods and Article 10 on formalities connected with importation, exportation and transit

may be facilitated, at least in part, with the implementation of the provisions of the TIR Convention.

4. It is important to keep in mind that the TIR Convention provides for a system which goal is to allow for transport operations under the TIR Carnet. Further than the actual articles of the TIR Convention, its resolutions, recommendations, best practices, comments and discussions are relevant to this analysis since it provides guidance and clarification on the actual implementation of the TIR Convention. It is also important to note that some of the ongoing discussions under the TIRExB are also relevant to some provisions of the TFA (ie. eTIR, authorized consignors/consignees).

II. Further considerations

5. The Working Party is invited to take note of this comparison. The Working Party may wish to mandate the secretariat to submit the comparison as an official document for consideration at its next session.

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Art. 1: PUBLICATION AND AVAILABILITY OF INFORMATION		
1. Publication		
1.1 Each member shall promptly publish the following information in a non-discriminatory and easily accessible manner in order to enable governments, traders, and other interested parties to become acquainted with them:		
(a) Procedures for importation, exportation, and transit (...), and required forms and documents;	Chapter III – Transport of Goods under TIR Carnet (...) (b) Procedure for Transport under Cover of a TIR Carnet.	Arts 15-28 of the TIR Convention specify the procedures under the TIR system. Annex I of the Convention presents a model of the TIR Carnet.
(b) Applied rates of duties and taxes of any kind imposed on or in connection with importation or exportation;	Art. 4: Goods carried under the TIR procedure shall not be subjected to the payment or deposit of import or export duties and taxes at Customs offices <u>en route</u> .	
(c) Fees and charges imposed by or for governmental agencies on or in connection with importation, exportation or transit ; (...)	Art. 46: No charge shall be made for Customs attendance in connection with the Customs operations mentioned in this Convention, save where it is provided on days or at times or places other than those normally appointed for such operations.	
(i) Agreements or parts thereof with any country or countries relating to importation, exportation, or transit; (...)		The text of the Convention was authenticated and transmitted to its Parties upon ratification and in accordance with Article 64.
Art. 7: RELEASE AND CLEARANCE OF GOODS		
1. Pre-arrival Processing		
1.1 Each Member shall adopt or maintain procedures allowing for the submission of import documentation and other required information, including manifests, in order to begin processing prior to the arrival of goods with a view to expediting the release of goods upon arrival		See discussions on e-TIR.
1.2 Each member shall, as appropriate, provide for advance lodging of documents in electronic format for pre-arrival processing of such documents. (...)		
4. Risk Management		
(...)	Art. 5: Goods carried under the TIR procedure in	See also comments to Article 47

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4.3 Each Member shall concentrate customs control and, to the extent possible other relevant border controls, on high-risk consignments and expedite the release of low-risk consignments. A Member also may select, on a random basis, consignments for such controls as part of its risk management. (...)	sealed road vehicles, combinations of vehicles or containers shall not as a general rule be subjected to examination at Customs offices en route. However, to prevent abuses, Customs authorities may in exceptional cases, and particularly when irregularity is suspected, carry out an examination of the goods at such offices.	(TRANS/WP.30/204, paragraph 58; TRANS/WP.30/AC.2/69, Annex III)
7 Trade Facilitation Measures for Authorized Operators		
7.1 Each Member shall provide additional trade facilitation measures related to import, export, or transit formalities and procedures, pursuant to paragraph 7.3, to operators who meet specified criteria, hereinafter called authorized operators. (...)	Art. 6: (...) An association shall issue TIR Carnets only to persons, whose access to the TIR procedure has not been refused by the competent authorities of Contracting Parties in which the person is resident or established. Authorization for access to the TIR procedure shall be granted only to persons who fulfil the minimum conditions and requirements laid down in Annex 9, Part II to this Convention. Without prejudice to Article 38, the authorization shall be revoked if the fulfilment of these criteria is no longer ensured. (See also Annex 9, Part II and art. 42 bis)	
7.2 The specified criteria to qualify as an authorized operator shall be related to compliance, or the risk of non-compliance, with requirements specified in a Member's laws, regulations or procedures.		
(a) Such criteria, which shall be published, may include:	Annex 9, part II (...)	The criteria of supply chain security is covered through resolution N. 49 of the UNECE Working Party on Customs Questions affecting Transport (3 March 1995) addresses "Short-Term Measures to Ensure the Security and the Efficient Functioning of the TIR Transit Regime". In addition, Annex 9, Part II, para 2 establishes that "Additional and more restrictive conditions and requirements for access to the TIR procedure may be introduced by the competent authorities of Contracting Parties and by the associations themselves unless the competent authorities decide otherwise".
(i) An appropriate record of compliance with customs and other related laws and regulations;	The minimum conditions and requirements to be complied with by persons wishing to have access to the TIR procedure are: (a) Proven experience or, at least, capability to engage in regular international transport (...). (b) Sound financial standing.	
(ii) A system of managing records to allow for necessary internal controls;	(c) Proven knowledge in the application of the TIR Convention.	
(iii) Financial solvency, including, where appropriate, provision of a sufficient security or guarantee; and	(d) Absence of serious or repeated offences against Customs or tax legislation.	
(iv) Supply chain security.	(e) An undertaking in a written declaration of commitment to the association that the person:	
(b) Such criteria shall not:	(i) will comply with all Customs formalities required	

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(i) Be designed or applied so as to afford or create arbitrary or unjustifiable discrimination between operators where the same conditions prevail; and	under the Convention at the Customs offices of departure, <u>en route</u> and of destination. (ii) will pay the sums due (...) if requested to do so by the competent authorities; (iii) will, as far as national legislation permits, allow associations to verify information on the above minimum conditions and requirements.	
(ii) To the extent possible, restrict the participation of small and medium-sized enterprises.		
7.3 The trade facilitation measures provided pursuant to paragraph 7.1 shall include at least three of the following measures:		
(a) Low documentary data requirements, as appropriate;		See TIR Handbook Chapter 5.6 Information and Documentation, other than the TIR Carnet, that may be required by Customs offices en Route in Connection with a TIR Transport: "For purposes of control, the Customs offices en route are recommended to use mainly the TIR Carnet, being a Customs transit declaration. Where the Customs offices en route require additional documentation in connection with a TIR transport, this should not be required to contain more than the information necessary to identify the goods and the road vehicles".
(b) Low rate of physical inspections and examinations, as appropriate;	Art. 5: Goods carried under the TIR procedure in sealed road vehicles, combinations of vehicles or containers shall not as a general rule be subjected to examination at Customs offices en route. However, to prevent abuses, Customs authorities may in exceptional cases, and particularly when irregularity is suspected, carry out an examination of the goods at such offices.	
(c) Rapid release time, as appropriate;	Comments to Article 47: Trade facilitation and Customs controls The TIR Convention is a Customs Convention aimed at the Customs transit regime. The objective of Article 47 is to allow for the application of additional restrictions and controls based on national regulations other than Customs regulations. Therefore it should not be used to justify supplementary Customs requirements. Where Article 47, paragraph 1 becomes applicable, such restrictions and controls will usually lead to	

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	delays and extra costs for transport businesses. In recognition of this, such restrictions and controls shall be kept to a minimum and be limited to the cases where the circumstances or the real risks justify them.	
(d) Deferred payment of duties, taxes, fees, and charges;	Comment to article 4: The basic principle of Customs transit is relief from the payment of import or export duties and taxes for goods in transit, provided that any security required has been furnished. As the goods carried under the TIR procedure are at any moment covered by the guarantee, as referred to in Article 3(b), in the course of a TIR transport neither payment of import or export duties and taxes nor security in any other form shall be required in any Contracting Party involved in the TIR transport. (ECE/TRANS/WP.30/240, paragraph 28; ECE/TRANS/WP.30/AC.2/97, paragraph 28).	Deferred payments of duties, etc is not applicable to the TIR system.
(e) Use of comprehensive guarantees or reduced guarantees;	Art. 8: The guaranteeing association shall undertake to pay up to the maximum of the guaranteed amount of the import and export duties and taxes together with any default interest due under the Customs laws and regulations of the Contracting Party in which an irregularity leading up to a claim against the guaranteeing association has been established in connection with a TIR operation. It shall be liable, jointly and severally with the persons from whom the sums mentioned above are due, for payment of such sums. (...).	
(f) A single customs declaration for all imports or exports in a given period; and		Not available under the TIR system (see article 17)
(g) Clearance of goods at the premises of the authorized operator or another place authorized by customs.		See ongoing discussions on Authorized Consignees under the TIRExB.
7.4 Members are encouraged to develop authorized operator schemes on the basis of international standards, where such standards exist, except when such standards would be an inappropriate or ineffective means for the fulfilment of the legitimate objectives pursued.	Annex 9, Part II, para 3: Contracting Parties will decide, in line with national legislation, the procedures to be followed for access to the TIR procedure on the basis of the minimum conditions and requirements set forth in paragraphs 1 and 2.	Also, see ongoing discussions on Authorized Consignees under the TIRExB.

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7.5 In order to enhance the trade facilitation measures provided to operators, Members shall afford to other Members the possibility of negotiating mutual recognition of authorized operator schemes.	Annex 9, Part II, paras 4 and 5: The competent authorities shall transmit within one week from the date of authorization or withdrawal of authorization to use TIR Carnets, the particulars of each person to the TIR Executive Board in conformity with the specimen authorization attached (MAF). The association shall transmit annually an updated list as per 31 December of all authorized persons as well as of persons whose authorization has been withdrawn. This list shall be transmitted one week following the 31December to the competent authorities. The competent authorities shall forward a copy thereof to the TIR Executive Board.	Annex 9 of the TIR Convention establishes a system where Parties may information on authorized operators to any other Party to the Convention.
7.6 Members shall exchange relevant information within the Committee about authorized operators schemes in force.		
Art. 8: BORDER AGENCY COOPERATION		
1. Each Member shall ensure that its authorities and agencies responsible for border controls and procedures dealing with the importation, exportation, and transit of goods cooperate with one another and coordinate their activities in order to facilitate trade.	Preamble: The Contracting Parties, (...) Declaring themselves in favour of a simplification and a harmonization of administrative formalities in the field of international transport, in particular at frontiers (...)	According to its preamble, the obligation to cooperate is set forth throughout the Convention (eg. Art. 34 “The authorities at the Customs offices en route of each of the Contracting Parties shall accept the Customs seals and/or identifying marks affixed by the competent authorities of other Contracting Parties (...)”
2. Each Member shall, the extent possible and practicable, cooperate on mutually agreed terms with other Members with whom it shares a common border with a view to coordinating procedures at border crossings to facilitate cross-border trade. Such cooperation and coordination may include:		
(...) (c) Alignment of procedures and formalities: (...)		
Art. 10: FORMALITIES CONNECTED WITH IMPORTATION, EXPORTATION AND TRANSIT		
1. Formalities and Documentation requirements		
1.1 With a view to minimizing the incidence and complexity of import, export, and transit formalities and to decreasing and simplifying import, export,	Preamble: The Contracting Parties, (...)	Although there is no clear provisions in the TIR Convention related to “rapid release” and “reduced time”, as stated on its preamble the aim of the

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<p>and transit documentation requirements and taking into account the legitimate policy objectives and other factors such as changed circumstances, relevant new information, business practices, availability of techniques and technology, international best practices, and inputs from interested parties, each Member shall review such formalities and documentation requirements and, based on the results of the review, ensure, as appropriate, that such formalities and documentation requirements are:</p> <p>(a) Adopted and/or applied with a view to a rapid release and clearance of goods, particularly perishable goods;</p> <p>(b) Adopted and/or applied in a manner that aims at reducing the time and cost of compliance for traders and operators;</p> <p>(c) The least trade restrictive measure chosen where two or more alternative measures are reasonably available for fulfilling the policy objective or objectives in question; and</p> <p>(d) Not maintained, including parts thereof, if no longer required. (...)</p>	<p>Declaring themselves in favour of a simplification and a harmonization of administrative formalities in the field of international transport, in particular at frontiers (...)</p>	<p>convention is to minimize formalities and documentation requirements.</p>
2. Acceptance of Copies		
<p>2.1 Each Member shall, where appropriate, endeavour to accept paper or electronic copies of supporting documents required for import, export, or transit formalities.</p> <p>2.2 Where a government agency a Member already holds the original of such a document any other agency of that Member shall accept a paper or electronic copy, where applicable, from the agency holding the original in lieu of the original document.</p> <p>2.3 A Member shall not require an original or copy of export declarations submitted to the customs authorities of the exporting Member as a requirement for importation.</p>		<p>See discussions on e-TIR.</p>
3. Use of International Standards		
<p>3.1 Members are encouraged to use relevant international standards or parts thereof as a basis</p>		<p>The TIR System incorporates a number of international standards. See for example the</p>

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for their import, export, or transit formalities and procedures, except as otherwise provided for in this Agreement.		Recommendation adopted by the Administrative Committee for the TIR Convention "Introduction of the HS code of Goods in the TIR Carnet" (31 January 2008) and Comment to Article 22 "Specification of Customs Seal".
3.2 Members are encouraged to take part, within the limits of their resources, in the preparation and periodic review of relevant international standards by appropriate international organizations. (...)	Art 50: The Contracting Parties shall communicate to one another, on request, information necessary for implementing the provisions of this Convention, and particularly information relating to the approval of road vehicles or containers and to the technical characteristics of their design.	The TIR System also sets a number of technical standards agreed by the Parties (eg. Annex 2 – Regulations on Technical Conditions Applicable to Road Vehicles which May be Accepted for International Transport under Customs Seal)
7. Common Border Procedures and Uniform Documentation Requirements		
7.1 Each Member shall, subject to paragraph 7.2, apply common customs procedures and uniform documentation requirements for release and clearance of goods throughout its territory.	Chapter III – Transport of Goods under TIR Carnet (...) (b) Procedure for Transport under Cover of a TIR Carnet	Arts. 15-28 details a specific customs procedure and documentation requirements
Art. 11: FREEDOM OF TRANSIT		
1. Any regulations or formalities in connection with traffic in transit imposed by a Member shall not be:	Art. 4: Goods carried under the TIR procedure shall not be subject to the payment or deposit of import or export duties and taxes at Customs offices <u>en route</u> .	The TIR Convention corroborates with the absence of import or export duties and taxes for goods in transit, provided that any security required has been furnished (see Comments to Article 4). It also advocates for minimum transit restrictions and controls (See comments to Article 47).
(a) Maintained if the circumstances or objectives giving rise to their adoption no longer exist or if the changed circumstances or objectives can be addressed in a reasonably available less trade-restrictive manner;		
(b) Applied in a manner that would constitute a disguised restriction on traffic and transit		
2. Traffic in transit shall not be conditioned upon collection of any fees or charges imposed in respect of transit, except the charges for transportation or those commensurate with administrative expenses entailed by transit or with the cost of services rendered.	Art. 46: No charge shall be made for Customs attendance in connection with the Customs operations mentioned in this Convention, save where it is provided on days or at times or places other than those normally appointed for such operations.	
3. Members shall not seek, take, or maintain any voluntary restraints or any other similar measures on traffic in transit. This is without prejudice to existing and future national regulations, bilateral or multilateral arrangements related to regulating transport, consistent with WTO rules.	Art. 47: The provisions of this Convention shall preclude neither the application of restrictions and controls imposed under national regulations on grounds of public morality, public security, hygiene or public health, or for veterinary or phytopathological reasons, nor the levy of dues chargeable by virtue of such regulations.	

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	<p>The provisions of this Convention shall not preclude the application of other provisions either national or international governing transport.</p> <p>(Comments to Article 47: Trade facilitation and Customs controls The TIR Convention is a Customs Convention aimed at the Customs transit regime. The objective of Article 47 is to allow for the application of additional restrictions and controls based on national regulations other than Customs regulations. Therefore it should not be used to justify supplementary requirements.</p> <p>Where Article 47, paragraph 1 becomes applicable, such restrictions and controls will usually lead to delays and extra costs for transport business. In recognition of this, such restrictions and controls shall be kept to a minimum and be limited to the cases where the circumstances or the real risks justify them.</p> <p>TRANS/WP.30/204, paragraph 58; TRANS/WP.30/AC.2/69, Annex 3)</p>	
<p>4. Each Member shall accord to products which will be in transit through the territory of any other Member treatment no less favourable than that which would be accorded to such products if they were being transported from their place of origin to their destination without going through the territory of such other Member.</p>		<p>Art. 11(4) is outside the scope of the TIR Convention.</p>
<p>5. Members are encouraged to make available, where practicable, physically separate infrastructure (such as lanes, berths and similar) for traffic in transit.</p>	<p>Art. 49: This Convention shall not prevent the application of greater facilities which Contracting Parties grant or may wish to grant either by unilateral provisions or by virtue of bilateral or multilateral agreements provided that such facilities do not impede the application of the provisions of this Convention, and in particular, TIR operations.</p>	<p>In line with the TIR system (art. 49). However there is no clear encouragement for Parties to make physically separate infrastructure for transit under the TIR Convention.</p>
<p>6. Formalities, documentation requirements, and customs controls in connection with traffic in transit shall not be more burdensome than necessary to:</p> <p>(a) Identify the goods;</p> <p>(b) Ensure fulfilment of transit requirements.</p>	<p>Art. 5: Goods carried under the TIR procedure in sealed road vehicles, combinations of vehicles or containers shall not as a general rule be subject to examination at Customs offices en route.</p> <p>However, to prevent abuses, Customs authorities</p>	

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	<p>may in exceptional cases, and particularly when irregularity is suspected, carry out an examination of the goods at such offices.</p>	
<p>7. Once goods have been put under a transit procedure and have been authorized to proceed from the point of origination in a Member's territory, they will not be subject to any customs charges nor unnecessary delays or restrictions until they conclude their transit at the point of destination within the Member's territory.</p>	<p>(Comments to Article 47: Trade facilitation and Customs controls The TIR Convention is a Customs Convention aimed at the Customs transit regime. The objective of Article 47 is to allow for the application of additional restrictions and controls based on national regulations other than Customs regulations. Therefore it should not be used to justify supplementary requirements.</p> <p>Where Article 47, paragraph 1 becomes applicable, such restrictions and controls will usually lead to delays and extra costs for transport business. In recognition of this, such restrictions and controls shall be kept to a minimum and be limited to the cases where the circumstances or the real risks justify them. TRANS/WP.30/204, paragraph 58; TRANS/WP.30/AC.2/69, Annex 3)</p>	
<p>8. Members shall not apply technical regulations and conformity assessment procedures within the meaning of the Agreement on Technical Barriers to Trade to goods in transit.</p>	<p>Art. 47: The provisions of this Convention shall preclude neither the application of restrictions and controls imposed under national regulations on grounds of public morality, public security, hygiene or public health, or for veterinary or phytopathological reasons, nor the levy of dues chargeable by virtue of such regulations. The provisions of this Convention shall not preclude the application of other provisions either national or international governing transport.</p> <p>(Comments to Article 47: Trade facilitation and Customs controls The TIR Convention is a Customs Convention aimed at the Customs transit regime. The objective of Article 47 is to allow for the application of additional restrictions and controls based on national regulations other than Customs regulations. Therefore it should not be used to justify supplementary requirements.</p>	

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	<p>Where Article 47, paragraph 1 becomes applicable, such restrictions and controls will usually lead to delays and extra costs for transport business. In recognition of this, such restrictions and controls shall be kept to a minimum and be limited to the cases where the circumstances or the real risks justify them.</p> <p>TRANS/WP.30/204, paragraph 58; TRANS/WP.30/AC.2/69, Annex 3)</p>	
<p>9. Members shall allow and provide for advance filling and processing of transit documentation and data prior to the arrival of goods.</p>	<p>Art. 19: The goods and the road vehicle, the combination of vehicles or the container shall be produced with the TIR Carnet at the Customs office of departure. The Customs authorities of the country of departure shall take such measures as are necessary for satisfying themselves as to the accuracy of the goods manifest and either for affixing the Customs seals or for checking Customs seals affixed under the responsibility of the said Customs authorities by duly authorized persons.</p>	<p>See also discussions on e-TIR and authorized consignees.</p>
<p>10. Once traffic in transit has reached the customs office where it exits the territory of a Member, that office shall promptly terminate the transit operation if transit requirements have been met.</p>	<p>Art. 28(1) Termination of a TIR operation shall be certified by the Customs authorities without delay. Termination of a TIR operation may be certified without or with reservation: where termination is certified with reservation this shall be on account of facts connected with the TIR operation itself. These facts shall be clearly indicated in the TIR carnet.</p>	
<p>11. Where a Member requires a guarantee in the form of a surety, deposit or other appropriate monetary or non-monetary instrument for traffic in transit, such guarantee shall be limited to ensuring that requirements arising from such traffic in transit are fulfilled.</p>	<p>Art. 8 (3): Each Contracting Party shall determine the maximum sum per TIR Carnet, which may be claimed from the guaranteeing association on the basis of the provisions of paragraphs 1 and 2 above.</p>	
<p>12. Once the Member has determined that its transit requirements have been satisfied, the guarantee shall be discharged without delay.</p>	<p>Art. 10: Discharge of a TIR operation has to take place without delay. When the Customs authorities of a Contracting Party have discharged a TIR operation they can no longer claim from the guaranteeing association payment of the sums mentioned in Article 8, paragraphs 1 and 2, unless the certificate of</p>	

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	<p>termination of the TIR operation was obtained in an improper or fraudulent manner or no termination has taken place.</p>	
<p>13. Each Member shall, in a manner consistent with its laws and regulations, allow comprehensive guarantees which include multiple transactions for same operations or renewal or guarantees without discharge for subsequent consignments.</p>	<p>Art. 17: A single TIR Carnet shall be made out in respect of each road vehicle or container. However, a single TIR Carnet may be made out in respect of a combination of vehicles or for several containers loaded on to a single road vehicle or on to a combination of vehicles. In that case the TIR manifest of the goods covered by the TIR Carnet shall list separately the contents of each vehicle in the combination of vehicles or of each container.</p>	
<p>14. Each Member shall make publicly available the relevant information it uses to set the guarantee, including single transaction and, where applicable, multiple transaction guarantee.</p>	<p>Chapter II Issue of TIR Carnets Liability of Guaranteeing Associations</p>	<p>The conditions and other relevant information regarding the use of TIR carnet for guarantees are set out in arts 6-11 of the Convention.</p>
<p>15. Each Member may require the use of customs convoys or customs escorts for traffic in transit only in circumstances presenting high risks or when compliance with customs laws and regulations cannot be ensured through the use of guarantees. General rules applicable to customs convoys or customs escorts shall be published in accordance with Article 1.</p>	<p>Art. 23: The Customs authorities shall not:</p> <ul style="list-style-type: none"> - Require road vehicles, combinations of vehicles or containers to be escorted at the carriers' expense on the territory of their country, (...) <p>(Comment to Art. 23 Escort of road vehicles Article 23 implies that escort may be prescribed under exceptional circumstances only when compliance with Customs law cannot be ensured by other means. A decision regarding escort should be based on risk analysis. In particular, Customs authorities should analyse the risk that the transport operator will not present the road vehicle(s) together with the goods to the Customs office of destination or exit (en route) and that the goods may illegally be put into free circulation. When doing so, Customs authorities are recommended to assess, among others, the following factors (in no particular order):</p> <ul style="list-style-type: none"> - Information on Customs infringements committed by the TIR Carnet holder as well as on his previous withdrawals or exclusions from the TIR procedure; - Information on the reputation of the 	

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	<p>transport operator;</p> <ul style="list-style-type: none"> - The amount of import or export duties and taxes at risk; - The origin of the goods and their itinerary. <p>In the case of escorts and in particular if no other written proof is provided to the carrier, Customs authorities are recommended, at the request of the carrier, to insert into the counterfoil No. 1 of the TIR Carnet under item 5 "Miscellaneous" the word "Escort", followed by a short indication of the reasons which have led to the requirement for the escort.</p> <p>According to Explanatory Note 0.1(f), escort fees should be limited in amount to the approximate cost of the services rendered and should not represent an indirect protection to domestic products or a tax on imports or exports for fiscal purposes (ECE/TRANS/WP.30/240, paragraph 26; ECE/TRANS/WP.30/AC.2/97, paragraph 27)</p>	
<p>16. Members shall endeavour to cooperate and coordinate with one another with a view to enhancing freedom of transit. Such cooperation and coordination may include, but is not limited to, an understanding on:</p> <p>(a) Charges;</p> <p>(b) Formalities and legal requirements; and</p> <p>(c) The practical operation of transit regimes.</p>		<p>In accordance with the preamble of the Convention, the TIR Convention sets out a comprehensive system for cooperation on border transit regimes. (eg. Art. 46 on charges, Chapter III on the operation, etc.).</p>