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Programme of work

Customs practices concerning the use of consignment notes

Responses from Survey on Customs Practices concerning the use of consignment notes

Submitted by the secretariat

This informal document contains a summary of the responses to the survey proposed by Uzbekistan in ECE/TRANS/SC.1/GE.22/2023/2. It includes additional responses received after the issuance of Informal document No.1.

I. Background

The secretariat circulated the survey prepared by Uzbekistan to participants of the first, second and third sessions of GE.22, and to WP.30 Customs officials.

II. Number of responses received

As at 19 January 2023, 23 responses had been received. Fourteen (61%) were from Customs authorities (Azerbaijan, Belarus, Bulgaria, Germany, Hungary, Iran, Jordan, Kyrgyz Republic, Moldova, Pakistan, Sweden, Tajikistan, Ukraine and Uzbekistan). Three (13%) from relevant Governmental authorities (Austria, Slovakia and Slovenia). Six (26%) were from the private sector (ASMAP Ukraine, ASMAP Russian Federation, FIATA, ICCIMA, OFAE, TOBB).

III. Responses to survey

Question 3 What is the requirement to provide a CMR consignment note to the customs authorities of your country?

Required: 13 (Azerbaijan, Bulgaria, Jordan, Kyrgyz Republic, Moldova, Slovenia, Tajikistan, Uzbekistan, ASMAP Russian Federation, ASMAP Ukraine, ICCIMA Iran, OFAE, TOBB) comprising 56.5% of respondents.

Optional: 2 (Hungary, Pakistan) comprising 8.7% of respondents.

Depends: 5 (Belarus, Germany, Iran, Slovakia, Ukraine) comprising 21.7% of respondents.

Not required: 3 (Austria, Sweden, British FIATA) comprising 13% of respondents.

Question 4 What is the the requirement to provide a CMR consignment note to the customs authorities of your country at the border?

Required: 15 (Azerbaijan, Belarus, Bulgaria, Iran, Jordan, Kyrgyz Republic, Slovenia, Tajikistan, Ukraine, Uzbekistan, ASMAP Russian Federation, ASMAP Ukraine, ICCIMA Iran, OFAE, TOBB) comprising 65.2% of respondents.

Optional: 2 (Hungary, Pakistan) comprising 8.7% of respondents.

Depends: 2 (Germany, Slovakia) comprising 8.7% of respondents.

Not required: 4 (Austria, Moldova, Sweden, British FIATA) comprising 17.4% of respondents.

Question 5 Please enter a brief reference (link) to your national legislation governing the submission of the CMR consignment note to the customs authorities.

<i>Respondent</i>	<i>Reference provided</i>
Austria Federal Ministry of Environment and Transport	CMR is considered private law and is not required by national law, however it can be used as proof for any private law issues and any necessary authority procedure.
Customs - Azerbaijan	Resolutions of the Cabinet of Ministers of the Republic of Azerbaijan No. 7 dated 18.01.2013 and No. 263 dated 22.07.2014 https://e-qanun.az/framework/25157 https://e-qanun.az/framework/28199
Customs – Bulgaria	Art. 163 of Regulation (EU) No 952/2013

<i>Respondent</i>	<i>Reference provided</i>
Customs – Germany	<p>In general, the CMR is not a customs-document and has to be provided only on special request, Art. 163 (1) Union Customs Code (Regulation (EU) No 952/2013)</p> <p>https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=celex%3A32013R0952</p> <p>But there is a special rule for cases, in which the payment of Value Added tax (VAT) is exempt at the time of importation, for intra-Community supplies, Art. 138, Art. 143 let. d) Directive 2006/112/EC (VAT).</p> <p>https://eur-lex.europa.eu/eli/dir/2006/112/oj</p> <p>In these cases, the debtor must – based on national legislation - prove that the goods are intended for transport or dispatch to the rest of the customs territory of the European Union, § 5 (1) No. 3 let. c Umsatzsteuergesetz. This proof can be provided by presenting the accompanying documents of a consignment, such as commercial invoice or freight documents, https://www.gesetze-im-internet.de/ustg_1980/index.html</p>
Customs - Iran	Article 99 and 111 of implementing procedure of Iran Customs Law
Customs - Jordan	Jordan Customs Law, Goods and road transport law
Customs – Kyrgyz Republic	Article 89 of the Customs Code of the Eurasian Economic Union
Customs - Pakistan	CMR Rules have recently been introduced in Customs Rules, 2001 vide SRO 2202(I)/2022 dated 07.12.2022. The copy of rules is also available online at https://www.fbr.gov.pk/
Slovakia Ministry of Transport	<p>Based on Act no. 56/2012 Coll. on road transport, the control authorities checks the accompanying documents for the transported goods. One of the documents can be CMR consignment note.</p> <p>Based on Act no. 351/2015 Coll. on cross-border cooperation in sending employees to perform work in the provision of services a CMR consignment note or other accompanying document is required be present during roadside inspection and mainly in case of checking requirements concerning posting of drivers.</p>
Slovenia Ministry of Infrastructure	At the external border of the EU (international transport of goods)
Customs – Tajikistan	www.gumruk.tj
Customs - Ukraine	Subclause “b” of clause I, part I of Article 335 of Customs Code of Ukraine
Customs - Uzbekistan	Article 18 of the Customs Code of the Republic of Uzbekistan https://lex.uz/docs/2876352

<i>Respondent</i>	<i>Reference provided</i>
ASMAP Ukraine	https://zakon.rada.gov.ua/laws/show/4495-17?find=1&text=CMR#w1_1 (see Article 335, p. 1) 6).
ASMAP Russian Federation	Articles 89 and 91 of the Customs Code of the Eurasian Economic Union
ICCIMA – Iran	CMR should be issued by carrier, it is proof that goods are in the hands of transport operators.

Question 6 What is the requirement for Customs to mark (stamp, seal, signature etc) CMR consignment notes in your country?

Required: 9 (Azerbaijan, Kyrgyz Republic, Pakistan, Tajikistan, Ukraine, Uzbekistan, ASMAP Russian Federation¹, ASMAP Ukraine, ICCIMA Iran) comprising 39% of respondents.

Optional: 1 (Hungary) comprising 4.3% of respondents.

Depends: 3 (Belarus, Moldova, ASMAP Russian Federation²) comprising 13% of respondents.

Not required: 11 (Austria, Bulgaria, Germany, Iran, Jordan, Sweden, British FIATA, OFAE, TOBB) comprising 47.8% of respondents.

Question 7 What is the requirement for sending preliminarily electronic forms of the CMR consignment note in your country?

Required: 4 (Azerbaijan, Kyrgyz Republic, Pakistan, ICCIMA Iran) comprising 17.4% of respondents.

Optional: 2 (Moldova³, ASMAP Russian Federation) comprising 8.7% of respondents.

Depends: 2 (Iran, Tajikistan) comprising 8.7% of respondents.

Not required: 15 (Austria, Belarus, Bulgaria, Germany, Hungary, Jordan, Slovakia, Slovenia, Sweden, Ukraine, Uzbekistan, ASMAP Ukraine, British FIATA, OFAE, TOBB) comprising 65.2% of respondents.

Question 8 For what purposes do customs authorities request a CMR consignment note in your country?

Obtaining shipping information: 17 (Austria, Azerbaijan, Belarus, Bulgaria, Iran, Jordan, Kyrgyz Republic, Moldova, Slovakia, Slovenia, Sweden, Ukraine, Uzbekistan, ASMAP Ukraine, ICCIMA Iran, OFAE, TOBB) comprising 74% of respondents.

To prevent fraud by document substitution: 16 (Austria, Azerbaijan, Belarus, Jordan, Kyrgyz Republic, Moldova, Pakistan, Slovakia, Slovenia, Sweden, Tajikistan, Uzbekistan, ASMAP Ukraine, British FIATA, ICCIMA Iran, OFAE) comprising 70% of respondents.

Tracking the proper passage of customs control at the customs offices of the countries of the route: 12 (Austria, Azerbaijan, Belarus, Jordan, Kyrgyz Republic, Moldova, Slovakia, Slovenia, Sweden, Tajikistan, Uzbekistan, ASMAP Ukraine) comprising 52% of respondents.

¹ When performing customs operations in paper form - Decision of the Commission of the Customs Union dated August 17, 2010 No. 438.

² When customs operations are carried out in electronic form - Decision of the Eurasian Intergovernmental Council № 5 of 17 July 2020.

³ At request of the economic agent.

Others (please specify): 7 comprising 30% of respondents.

Azerbaijan	Verification of the accuracy of the information stated in the customs declaration
Germany	As a general rule, the CMR is a document that has to be provided only on request, Art. 163(1) UCC. However, in cases mentioned in answer to question 5, the CMR must be presented before the customs declaration is accepted. In these cases, the bill of lading may serve as a freight document and, accordingly, as proof in accordance with § 5(1) No. 3 let. c UStG.
Hungary	Although it is not mandatory it can be used to prove that the condition of direct transportation in the context of rules of origin is fulfilled.
Kyrgyz Republic	In some cases, as customs documents
Slovakia	Posting of drivers
Sweden	Supporting document when selecting for control
ASMAP Russian Federation	Confirmation of information on imported (exported) goods and vehicles

Question 9 Other specific rules of using CMR consignment notes by customs authorities in your country?

Iran	<i>Article 29 of Implementing Procedure of the The Law of Transit of Foreign Goods through the Territory of Islamic Republic of Iran.</i>
Kyrgyz Republic	In the vast majority of transportation of goods, it is CMR that is used. For this reason, the provision of this document is mandatory for customs administration.
Pakistan	CMR Rules as specified at serial number 5 govern the procedure of CMR consignment in Pakistan. No separate rules are available for the purpose.
Slovakia	Based on Act no. 351/2015 Coll. on cross-border cooperation in sending employees to perform work in the provision of services a CMR consignment note or other accompanying document is required be present during roadside inspection and mainly in case of checking requirements concerning posting of drivers.
Slovenia	Accompanying documents are submitted to customs authorities when required by Union legislation or when necessary for customs controls (Article 163/2 of the Customs Code of the Union - Regulation 952/2013). In more detail, this is regulated by the Delegated Regulation (2015/2446 with amendments) in Annex B and the Implementing Regulation 2015/2447 with amendments) in Annex B. The UN code - 730 is used to indicate the CMR document. The CMR document is a mandatory component of accompanying documents when goods are transported by road across the external borders of the Union and entered into customs procedures at customs offices in the EU area.

<i>Iran</i>	<i>Article 29 of Implementing Procedure of the The Law of Transit of Foreign Goods through the Territory of Islamic Republic of Iran.</i>
Sweden	When investigating non-compliance with the transit procedure used as evidence to prove the customs status of goods as Union goods. To prove the intention of procedure 4200 regime. In that context, the CMR consignment note is a valid proof.
Tajikistan	According to the current rules and regulations of Tajikistan, the Customs Service of Tajikistan is putting much effort into fulfilling its obligations stipulated by the internationally recognized agreements in this sphere as a contracting party.
Ukraine	Part 2 of Article 335 of Customs Code of Ukraine: Carriers are responsible for the movement or actions aimed at moving goods across the customs border of Ukraine with concealment from customs control by means of submitting the documents containing false information to the customs authority as a basis for the movement of these goods (Article 483 of this Code), only if this information relates to the number of cargo spaces, their markings and numbers, and carriers have not taken measures to verify the veracity of this information or if such verification is not possible, no record is made to the international automobile consignment note (CMR).

IV. Conclusion

According to the majority of respondents to the survey (largely from Central Asia and the Russian Federation, as well as outside of the EU region), paper consignment notes have to be provided to Customs authorities, particularly at the borders.

Approximately half of the respondents indicated that their relevant customs authorities do not stamp or mark the paper consignment notes, while the other half of the respondents mark/stamp the documents either as a mandatory requirement or do so depending on the circumstances. The respondents who required the stamping or marking of the consignment notes were all non-EU countries.

The reasons that the vast majority of all respondents use paper consignment notes are to obtain shipping information and to prevent fraud by document substitution (74% and 70% respectively). About half of all respondents (52%) use consignment notes for tracking the passage of the goods through the customs authorities. In addition, about a third of all respondents (30%) use the consignment notes for other purposes including verification or accuracy of information or using them as customs documents.

Presently, most respondents (74%) do not require the provision of electronic consignment notes or consider it to be optional, or use/require it depending on the situation (9%).