

PART 3: T.I.R. INSTRUCTIONS TO STAFF

30. INTRODUCTION

Ireland, together with the other Member States of the European Communities acceded to the Customs Convention on the International Transport of Goods under cover of TIR Carnet (TIR Convention) 1975. The Convention entered into force in Ireland on 20 June 1983 and replaced the older 1959 TIR Convention.

31. OUTLINE OF THE TIR SYSTEM

The purpose of the TIR system is to facilitate to the greatest possible extent the movement of goods in international trade while effectively protecting the revenue of each State through which such goods are carried.

The TIR system contains five basic requirements:

Goods should travel in secure vehicles or containers;

Duties and taxes at risk throughout the journey must be covered by an internationally valid guarantee;

Goods should be accompanied by a TIR Carnet initiated in the country of departure, which serves as a control document in the countries of departure, transit and destination;

Customs control measures taken in the country of departure should be accepted by Customs in the countries of transit and destination; and

Controlled access to the TIR procedure for national associations to issue TIR Carnets and for natural and legal persons to utilise TIR Carnets.

The system provides for the movement of goods, under Customs seal, in approved road vehicles or containers, across one or more frontiers. It is a condition of the system that some portion of the journey between the beginning and end of the TIR operation is made by road. Where a road vehicle is used, TIR plates must be displayed on the vehicle during the TIR operation. Where a container is used it must have a TIR approval plate permanently affixed.

The goods are listed in a TIR Carnet consisting of a series of vouchers and counterfoils (volets and souches), which will be used at the different stages of a TIR operation (Appendix 23). The potential duties and taxes on the goods are guaranteed by the guaranteeing associations of the countries involved in the TIR operation. Each national guaranteeing association is affiliated to an international organisation i.e. the International Road Transport Union (IRU) Geneva, Switzerland.

A TIR Carnet may contain 4, 6, 14 or 20, Vouchers and Counterfoils, (Volets and Souches).

Each country must approve Customs Offices for TIR purposes. A TIR operation may involve several customs offices of departure and destination but, unless specifically authorised to the contrary

- (a) the Customs offices of departure should be situated in only one country;
- (b) the Customs offices of destination should be situated in not more than two countries;
- (c) the total number of Customs offices of departure and destination should not exceed four.

32. MOVEMENT OF GOODS WITHIN THE UNION

The carriage of goods, which is to begin and end within the Union, may not normally be effected under the TIR system; TIR should only be used if the movement of the goods involves a Third Country i.e. in addition to the Union. **Having regard to Ireland's geographical position it is unlikely that any significant use of the TIR system for through traffic will arise – commencement/termination of TIR operations in Ireland in respect of goods destined for/arriving from third countries is more likely.**

The TIR system may be used in the case of split consignments i.e. where one part is destined for a Member State and the other is destined for a third country. Where the goods are in free circulation, a status document may be issued for the goods carried under the TIR system for delivery in another Member State but not for the goods, which are destined for third countries.

33. ISSUING AUTHORITY FOR TIR CARNETS

In Ireland, the Irish Road Haulage Association, (IRHA) CGI Building, Unit 12, Blanchardstown, Dublin 15 (Phone No. 01-8224888; Fax No. 01-8224898) has been approved by the Revenue Commissioners as the national issuing and guaranteeing association for TIR carnets in Ireland. At present the IRHA do not issue TIR Carnets to operators in Ireland due mainly to administrative costs relative to the low number of transits initiated but in any event any inquiries as to the issue of TIR carnets should be referred to that body. The current maximum liability of the guarantee association in respect of any one TIR Carnet is €60,000. In any case where the potential customs charges exceed this amount, an additional guarantee (in the form of cash deposit, bond etc.) must be provided.

34. PERIOD OF VALIDITY OF TIR CARNET

The guaranteeing association will specify a final date of validity after which the Carnet may not be accepted at the Customs Office of Departure. Provided that it has been accepted by that Office on or before the final date of validity, the Carnet will remain valid until the termination of the TIR operation at the Customs Office of Destination.

35. USE OF APPROVED ROAD VEHICLES/CONTAINERS

Except in the case of heavy or bulky goods, a transport operation under the TIR system may only be carried out in a road vehicle or container, which has been approved and is suitable for sealing in accordance with the terms of the TIR Convention. Approved road vehicles (which includes any trailer or semi-trailer) are issued with an individual certificate of approval of the type shown in **(Appendix 24)** and must display TIR plates **(Appendix 25)** when carrying goods under the TIR regime. In the case of containers, a certificate covering several containers, which have been manufactured to a specific design, will be issued and each container will have an approval plate, of the type shown in **(Appendix 26)** permanently affixed.

36. NON-COMPLIANCE OF CONTAINERS WITH TERMS OF APPROVAL

Where the load compartment of a road vehicle or container no longer meets the terms of the approval (e.g. due to accidental damage) the customs authorities have the right to refuse to recognise the validity of the approval. Where, however, defects are of minor importance and do not involve any risk of smuggling or fraud, no objection need be raised to the use of the vehicle or container for TIR operations. Insofar as road vehicles are concerned, any minor defect can be noted on the certificate of approval, with a view to rectification by the operator.

A container will be considered to have a serious defect and not be in compliance with the standards by which it was approved if:

- goods can be removed from or introduced into the sealed part of the container without leaving obvious traces of tampering or without breaking the Customs seal;
- Customs seals cannot be simply and effectively affixed to the container;
- it contains concealed spaces where goods may be hidden;
- spaces capable of holding goods are not readily accessible for Customs inspection.

37. WITHDRAWAL OF APPROVAL

Where a container has a serious defect and consequently no longer complies with the standards under which it was approved under the TIR Convention the approval may be withdrawn. The Officer should notify the party responsible for the container and afford him/her the opportunity to restore the container to the condition, which had justified its approval, if this can be done conveniently. After the appropriate repairs to the container, it may continue its journey under the TIR regime.

If the container is not properly repaired or if the party concerned prefers to have it repaired in another country where the approval of the container was given, the Officer should either:

- (a) refuse the use of the container for the TIR regime and have the goods transferred to another means of transport, or
- (b) allow the container and goods to go forward under another appropriate customs procedure if this does not involve any risk of smuggling, fraud or loss or damage

to the goods, the defect in the container being annotated on the customs documents.

The Officer should have the approval plate removed if s/he considers it necessary. When the Officer causes the approval plate to be removed or when a serious defect is discovered in a series of containers which renders them no longer in compliance with the standards under which they were approved for transport of goods under the TIR System, the facts are to be reported to **Customs Division**.

Any enquiries as to the procedure for obtaining approval for vehicles or containers should be referred to the Customs Division (Tel: 00353 67 63440).
email: centraltransitofficenagh@revenue.ie

38. HEAVY OR BULKY GOODS

Heavy or bulky goods (i.e. any heavy or bulky object which because of its weight, size or nature is not normally carried in a closed road vehicle or closed container) may, at the discretion of the customs authorities at the customs office of departure, be carried by means of a non-sealed vehicle or container. This provision only applies, however, where the goods carried (and any accessories carried with them) can be easily identified by reference to the description or by the affixing of seals or other identifying marks.

39. ANTI FRAUD MEASURES FOR THE TIR SYSTEM

39.1 Anti-Fraud Measures

As part of the continuing efforts to safeguard and ensure the security and efficient functioning of the TIR system certain anti-fraud measures have been introduced.

39.1.1 The Anti-Fraud Transit Information Systems (ATIS)

The transmission of information between Administrations within the Union/EFTA and between those and the Commissions Anti Fraud Office (OLAF) is carried out under an Administrative Arrangement regarding transit message data being sent automatically to the Anti-Fraud Transit Information Systems (ATIS). The ATIS is used to receive advance notification of consignments of all transit goods, which are to be moved/moving within the Union under the New Computerised Transit System (NCTS)/TIR regime. There will be no distinction for “sensitive goods” from the 1 May 2016 and information will relate to all data for goods lodged by a transit declaration in the NCTS..

When a TIR movement enters the Union it is entered into the NCTS at point of entry/office of departure and is arrived in the NCTS at the office of destination. All Anticipated Arrival Record (AAR) messages are automatically sent to OLAF through the NCTS/ATIS systems when the declaration is lodged by the holder of the procedure.

In addition to NCTS/ATIS the following additional measures were introduced as part of the continuing efforts to safeguard and ensure the security and efficient functioning of the TIR system in respect of goods where the Business Continuity Procedure (BCP) (paper-based controls in the event of the electronic systems failure at time of lodging a declaration):

- **Inward and Outward TIR Registers (Appendices 28 and 29).**
- **Rapid Advice** regarding all Inward TIR Carnets to be provided to the International Road Transport Union (IRU)

The action to be taken in relation to these goods by the Offices of Departure, Destination and Central Transit Office are detailed in paras. 40, 42, 44 and 45 below.

40. CUSTOMS OFFICE OF DEPARTURE

40.1 General

At the Customs Office of Departure, the goods and vehicle or container, together with the TIR Carnet, must be produced to Customs.

40.2 Action by Customs

The following action is to be taken:

- (a) identify the vehicle or container and verify that (except in the case of heavy or bulky goods – see paragraph 38) it is approved for TIR purposes.
- (b) in the case of a road vehicle, check that TIR plates are displayed front and rear; in the case of a container that the TIR approval plate is affixed.
- (c) verify that the TIR carnet has been fully and properly completed and that it is valid for acceptance by the Customs Office of Departure.
- (d) compare the goods manifest with the export documents and with the transport or other commercial documents relating to the goods, which must be produced at the same time as the carnet.
- (e) carry out an examination of the goods.
- (f) if satisfied, seal the vehicle or container (or in the case of heavy or bulky goods apply seals or identifying marks as appropriate).
- (g) record details of the TIR carnet in the **Outward TIR Register**.
- (h) complete Vouchers No. 1 and 2 as follows:
 - in the box titled “For official Use” insert the following.
“The Central Transit Office, Office of the Revenue Commissioners, Nenagh, Co. Tipperary.” Email:centraltransitofficenenagh@revenue.ie
 - in Box 16 insert details of seal(s) affixed
 - in Box 17 insert the signature of the customs official and an imprint of the office date stamp
 - in Box 18 insert “under control”
 - in Box 19 insert details of seals affixed
 - in Box 20 insert time limit for completion of journey – normally 8 days
 - in Box 21 insert the name of the Office of Departure
 - in Box 21/1 insert the Local Number of the TIR operation as per the Outward TIR Register

- in Box 22 insert the name of the Office of Destination and details of the route to be followed (if known)
 - in Box 23 insert the signature of the customs official and an imprint of the office date stamp;
- (i) complete Counterfoil No. 1 as follows:
- in Box No.1 insert the name of the Office of Departure
 - in Box No. 2 insert the local number of the TIR Operation as per the Outward TIR Register;
 - in Box No. 3 insert details of seal(s) affixed
 - Box No. 4 (Leave Blank)
 - in Box No. 5 insert the name of the Office of Destination and details of the route to be following (if known)
 - in Box No. 6 insert the signature of the customs official and an imprint of the office date stamp.
- (j) detach Voucher No. 1 and send it **immediately** by post to the Central Transit Office, accompanied by a photocopy of the appropriate page of the Outward TIR Register.
- (k) return the Carnet to the driver/carrier.

41. CUSTOMS OFFICE EN ROUTE

41.1 General

The Customs Office en route will be either:

- the place of importation from a third country to the Union from where the goods are to be moved onwards through the Union under a TIR Carnet; or
- the place of exportation of goods from the Union to a third country to where the goods have moved through the Union under a TIR Carnet.

Where goods, under cover of a valid TIR Carnet are being transported through this country to or from another Member State and are travelling onwards through the Union, normally no checks or examination except the checking of whether seals are intact, are required to be done by Irish Customs. Where any checks or examination are carried out, details must be recorded on the vouchers and counterfoils in the Carnet.

However, this does not preclude Customs from carrying out checks that are in force in regard to other measures e.g. prohibitions or restrictions in the case of arms, ammunition, drugs etc.

42. CUSTOMS OFFICE OF DESTINATION

42.1 General

At the Customs Office of Destination, the goods and vehicle or container together with the TIR Carnet must be produced to Customs.

42.2 Action by Customs

The following action is to be taken

- (a) identify the vehicle and /or container and verify that the customs seals (and /or identifying marks in the case of heavy or bulky goods) are intact;
- (b) break the seals and examine the contents of the vehicle or container (concurrently with any other necessary revenue examination) against the TIR carnet manifest;
- (c) before discharging the Carnet, make sure that the goods are entered for another Customs regime e.g. Transit Shed, Customs Compound, free circulation etc;
- (d) record details of the Carnet in the Inward TIR Register.;
- (e) complete Voucher No.2 as follows:
 - in Box NO. 24 insert the word “discharged”
 - in Box No.25 insert a tick if the seals are intact
 - in Box No. 26 insert the number of packages discharged
 - in Box No. 27 insert remarks (if any)
 - in Box 28 insert the signature of the customs official and an imprint of the office date stamp
- (f) complete Counterfoil No.2 as follows:
 - in Box No. 1 insert the name of the Office of Destination
 - in Box No. 2 insert a tick if the seals are intact
 - in Box No. 3 insert the number of packages discharged
 - Box No. 4 (Leave Blank)
 - In Box No. 5 insert remarks (if any)
 - In Box No. 6 insert the signature of the customs official and an imprint of the office date stamp.
- (g) Detach Voucher No. 2 and send it to the Central Transit Office, Customs Division, Office of the Revenue Commissioners, Nenagh, Co. Tipperary, Ireland Fax No. 353-67-44126 together with a copy of the relevant page of the Inward TIR Register.

42.3 Discrepancies

In any instance where the check on the contents of the vehicle or container at the Customs office of destination gives rise to discrepancies then

- the carnet is to be retained pending resolution of the issue
- contact is to be made with Customs Division
- the consignment may only be allowed to proceed further if it is placed under another Customs Procedure (e.g. Union Transit)

Where seals are broken en route due to accident or if goods are damaged or destroyed without breaking of seals, the Certified Report included in the carnet should be completed. A report on the matter should also be forwarded to **Customs Division** to determine whether any action nationally needs to be taken.

43. CHANGE OF OFFICE OF DESTINATION/EXIT

The Office of Destination/Exit may be changed only by the Customs Authorities of the Country in which the consignment is located and with the agreement of the Office of Departure/Entry. The application to change the Office of Destination/Exit must be made by the holder of the TIR Carnet. If the application is allowed, the customs office, which allows the application, should inform the previously intended Office of Destination/Exit and record the relevant details on the TIR Carnet. Where an application is allowed by Customs in this country, the appropriate notification should be sent by fax to the previously intended Office of Destination/Exit.

Requests received by the Office of Departure/Entry from Customs in another country for agreement to a change of the Office of Destination. Exit should be allowed only in the absence of suspicion and if satisfied as to the bona fides of the circumstances.

If a TIR Carnet and goods are presented at an Office of Destination/Exit other than the one indicated in the TIR Carnet, the actual Office of Destination/Exit (i.e. the Office of Destination/Exit where the documents and goods are presented) must notify immediately by telephone, fax, e-mail or failing that by post:

- (i) the original Office of Destination/Exit i.e. the Office of Destination/Exit indicated in the Transit Document/TIR Carnet; and

44. ACTION AT THE CENTRAL TRANSIT OFFICE

44.1 Outward TIR

Vouchers No. 1 received from Offices of Departure in the State are to be held at the Central Transit Office pending receipt of the corresponding Vouchers No. 2 from Customs at the Office of Destination abroad (at most within one month of the date when the TIR operation was terminated). A suitable record is to be maintained.

On receipt of Vouchers No.2 they are to be associated with the relevant Vouchers No 1 and, if in order, filed away.

If Voucher No. 2 is not received within 2 months of the date of acceptance of the TIR Carnet, the CTO will inform the guaranteeing association concerned and the TIR carnet holder and invite both to furnish proof that the TIR operation has terminated.

The Enquiry procedure will be initiated by the CTO if

- a) they have not received proof within 4 months of the date of acceptance of the TIR carnet that the TIR operation has been terminated or
- b) if it transpires that proof of the termination of the TIR operation was falsified.

Special attention is to be paid to the prescribed time limits for notification and claims with regard to undischarged TIR Carnets.

44.2 Inward TIR

On receipt of the TIR documents from Offices of Destination (in Ireland), the Central Transit Office should compile the following information in respect of each TIR Carnet and forward it **electronically** through the SafeTIR system, immediately to International Road Transport Union (IRU), Geneva. The information to be sent is as follows:

- (a) TIR Carnet reference number; and page Number of Voucher No. 2;
- (b) Date and record number in the Customs register;
- (c) Name or number of customs office of destination;
- (d) Date and reference number of the discharge (if different from (b));
- (e) Partial or total final unloading;
- (f) Discharge with or without reservation;
- (g) Other relevant information (optional).

A suitable record of the procedures carried out is to be maintained.

The Vouchers No. 2 are then to be forwarded by post to the Customs Office of Departure indicated in Box titled "For Official Use" and a suitable record of the procedures carried out is to be maintained.

45. ACTION AT THE CENTRAL TRANSIT OFFICE TO DEAL WITH TIR IRREGULARITIES:

45.1 Outward TIR

The Central Transit Office will transmit the details of irregularities received from the Office of Departure/Entry to:

- the Central Investigation Services of the country of destination who will inform the Office of Destination/Exit concerned;
- the Central Investigation Services of the countries of transit (if any);
- the Central Investigation Services of the country of registration of the means of transport if it is a Member State;
- the European Commission Anti Fraud office (OLAF) .

45.2 Inward TIR

On receipt of an irregularity notification from an Office of Departure/Entry or from the Central Investigation Services of another country, the details are to be communicated by the Central Transit Office without delay to the relevant Office of Destination/Exit (in the State).

On receipt of information from an Office of Destination/Exit (in the State) regarding a discrepancy/irregularity or non-arrival of a consignment, the Central Transit Office should inform:

- (i) The European Commission Anti Fraud office (OLAF) where appropriate.

They will also make/carry out any necessary investigations.

On receipt of a message, from an Office of Destination **other than** the one indicated in the TIR Carnet, the Central Transit Office should forward relevant particulars via Antifraud Transit Information System (ATIS) to:

- (i) the European Commission OLAF where appropriate

46. MISCELLANEOUS

46.1 Importation of TIR carnet forms

In accordance with Article 7 of the 1975 TIR Convention, TIR carnet forms consigned to the Irish Road Haulage Association (IRHA) are not liable to import or export duties and taxes and are free of import or export prohibitions and restrictions.