

TIR CARNET HOLDER'S MANUAL

The present Manual has been elaborated to assist persons who use TIR Carnets. In the case of discrepancies between the text of this Manual and the provisions of the "Declaration of Engagement by the Transport Company for Admission to the TIR Customs System and Authorisation to Use Ordinary TIR Carnets" or the text of the TIR Convention, the latter Declaration and Convention shall prevail.

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SECTION 1

INTRODUCTION AND GENERAL RULES

Introduction

1. After several years of implementation of the existing rules, it has become necessary to update the TIR Carnet Holder's Manual to better reflect the evolution of regulations and practices, in particular relating to the increased use of IT tools in the management of the TIR System, to reflect rules, the already implemented practices related to confidentiality following the increasing handling of information through electronic means, as well as to take into account some adjustments in the practical handling of TIR Carnets (control, return, accompanying documents, etc.).

There is also a need to clarify the procedures to be applied when operators are the victims of theft or armed robberies or are in need of legal assistance.

This slightly updated edition of the Manual was also produced in response to suggestions for improvements from a number of Associations.

2. By using a TIR Carnet the Holder assumes full responsibility for payment of all duties, taxes, fines and penalties relating to a TIR transport if the TIR Carnet is not certified as terminated correctly. Whilst it is true that the vast majority of TIR Carnets are used without any problems there are financial risks for the Holder. It is therefore essential that you and all staff involved in TIR transport is made aware of the importance of following the correct procedures and of keeping and retaining accurate journey records. To this end, it is essential in order to comply with Annex 9 Part II requirements that you and all staff involved in TIR transport are initially and regularly trained by your Association on the functioning of the TIR System.
3. The status of Authorised TIR Carnet Holder requires that the minimum conditions and requirements imposed by the TIR Convention, in particular Annex 9 Part II, the national legislation and the Associations' rules are permanently met. It is your responsibility to ensure that this is the case and to keep your Association and your Customs Authorities informed of any change that would have an impact on your TIR authorisation.
4. Each section of the Manual covers a particular aspect of TIR operations and sections are cross-referenced for easy use. Where a procedure relates directly to the TIR Convention the relevant Article number is given in brackets at the end of the paragraph e.g. (Article 9 of the TIR Convention). The Manual also needs to be read in conjunction with the Declaration of Engagement which you signed on joining the TIR procedure and where appropriate there are cross-references to the relevant clauses in the Declaration.

5. The loose-leaf format has been adapted so that the Manual can be updated quickly and easily. When changes occur new or replacement pages will be sent to you by your Association.
6. Every copy of the Manual contains 12 sections applicable to all TIR Carnet Holders. Your own national Association may introduce additional Sections containing internal rules and additional security measures.
7. Although every effort has been taken to make this Manual a comprehensive and accurate guide to all aspects of the TIR procedure if you have any suggestions for improvements or additional information please tell your Association.
8. The aim is to ensure your TIR operations are trouble free – before, during and after the journey – the following general rules should help achieve this goal.

General Rules

- Keep a detailed record of all journeys on which you use a TIR Carnet and retain all documents and when appropriate, electronic records connected to the use of TIR Carnets, particularly those which prove the goods were delivered to the Customs office of destination, properly imported or placed under another Customs regime (see Section 2 “**Procedures related to the management of TIR Carnets**”).
- Check the front cover of the TIR Carnet to see that your name, TIR identification number and address have been filled in correctly (see Section 5 “**Procedures prior to using a TIR Carnet**”).
- Use only experienced and reliable drivers - subject to national laws checks should be made to ensure they do not have a relevant criminal record.
- Never transmit a TIR Carnet issued to you to a third party.
- Before presenting a TIR Carnet to Customs at the start of a journey make sure the validity date has not expired (see Section 7 “**Validity of TIR Carnets and obtaining a TIR Carnet from a foreign Association**”).
- Instruct drivers only to go to the Customs office of destination and to ensure that the TIR Carnet is only presented to a Customs officer. They should never give the TIR Carnet to any principal or consignee (except for authorised consignees in the EU Member States) - see Section 6 “**Using a TIR Carnet**”. Remember the TIR Carnet remains the responsibility of the Holder at all times.
- Return all used and unused TIR Carnets as quickly as possible and, in any case, within the required deadlines (see Section 9 “**Return of TIR Carnets to the Association**”).
- Inform your Association immediately if a TIR Carnet issued to you is lost or stolen (see Section 9 “**Return of TIR Carnets to the Association**”).
- Always contact your Association if you have any problems en route or at destination, or if you require information about using a TIR Carnet. The Association is there to help you.

- Advise your Association immediately if you receive any correspondence from a Customs Authority regarding the possible misuse of a TIR Carnet issued to you, including notifications of an irregularity or a payment request.
- Always comply with applicable Customs legislation and ensure before departure that you meet all the requirements imposed by the legislation of the countries involved in a given TIR transport, including by lodging when required, electronic TIR Pre-Declarations, preferably through the IRU TIR-EPD system.
- When undertaking TIR transport to/from/through the European Union territory, obtain an EORI number and mention it in box 4 of voucher 1 and 2 used for the TIR operation on the territory of the European Union.

SECTION 2

PROCEDURES RELATED TO THE MANAGEMENT OF TIR CARNETS

1. Once admitted to the TIR procedure in your country, your authorisation is recognised in more than 55 countries in which it is possible to carry out TIR transports. The use of a TIR Carnet involves financial risk for the Association and the international TIR guarantee chain. Therefore, in order to minimise this risk the Association must allocate a TIR Carnet quota to your company, i.e. the number of TIR Carnets that are permitted to be outstanding at any time (issued to a TIR Carnet Holder but not returned). The quota can be reduced or increased at any time at the Association's discretion.
2. When you applied to the Association to receive access to the TIR procedure, the Association demanded that you provide certain information regarding your company, namely registration, ownership, direction and, whenever possible and justified, shareholding of the company. You must ensure that the information provided to your Association on admission to the TIR procedure is permanently up-to-date. You must also notify your Association in case of closure of your activity.
3. Handling of TIR transports requires specific knowledge in the application of the TIR Convention from the direction of the company and the drivers involved in transportations.
4. According to your Association's decision you must complete with your staff appropriate training (once a year for example) and your Association must provide you with the necessary TIR reference resources possibly based on the material provided to Associations via the IRU Learning Management System.
5. If you do not carry out TIR transports regularly, your Association may decide to suspend your access to TIR Carnets, or, depending on circumstances, to apply other measures to ensure that the required level of knowledge of the staff, management and ownership of the transport company is ensured on a permanent basis.
6. As a Holder you must, in your own interest, keep for a period of at least 5 years a record of all TIR Carnets issued to you and the details of all journeys on which a TIR Carnet is used. The record should include at least:
 - the serial number of the TIR Carnet(s);
 - the date the TIR Carnet was received;
 - the registration number of the vehicle used for the TIR Transport;

- the name of the driver(s);
- the date(s) and place(s) where loading took place;
- the route;
- the goods transported;
- the name(s) and address(s) of the Customs office(s) of destination where the certificate of termination of the TIR operation(s) was (were) obtained;
- the date(s) of presentation to the Customs offices of destination or exit;
- the name and address of the consignee(s);
- the date on which the TIR Carnet was returned to the Association and the method used, i.e. post, courier, by hand, etc;
- the printed copy of the relevant electronic (pre) declaration and of related electronic messages made for the purpose of a TIR transport using the IRU TIR-EPD system or any other interface;
- the transport and accompanying documents (CMR, Invoices, export declarations, etc).

You must particularly keep all the documents (CMR or other consignment notes signed by consignor and consignee, invoices, delivery notes, documents stamped and signed by the Customs Authorities, certificates of delivery of the goods, certificates of origin of the goods, tickets of entry into a country or Customs area, etc) that can substantiate that the goods were delivered to the Customs office of destination and properly imported or placed under another Customs regime. All relevant documents must be made available to your Association on request if there is a query about the use of a TIR Carnet issued to you.

7. If any problems occur in connection with the presentation of the goods/load to the Customs office of destination or exit you should follow the procedures set out in Section 7 **“Dealing with irregularities, problems en route, failure to obtain the certificate of termination for a TIR operation”**. If you are unable to return a TIR Carnet to your Association for any reason please follow the instructions given in Section 9 **“Return of TIR Carnets to the Association”**.

Suspension, exclusion and revocation/withdrawal of the authorisation for access to the TIR procedure

8. By signing the Declaration of Engagement you recognise and accept the right of your Association to suspend at its own discretion, without prior notice and on a provisional or definitive basis, your access to TIR Carnets.

9. In addition to the circumstances listed in the relevant provision of the Declaration of Engagement, the Association may establish its own rules specifying when the access to TIR Carnets can be suspended.
10. The IRU and the Insurers of the TIR System may require to suspend the access to TIR Carnets to the Holder and the Association will be obliged to execute such a decision.
11. In case your access to TIR Carnet is suspended, temporarily or permanently, you are prohibited to use TIR Carnets in your possession as from the date of effect of the suspension.
12. In case of permanent suspension you commit yourself to returning immediately all TIR Carnets still at your disposal. If you are suspended from access to TIR Carnets temporarily, you must follow the instructions given by your Association.
13. In case of permanent suspension, all the TIR Carnets not returned by the TIR Carnet Holder concerned to the Association when the suspension comes into force, will be declared invalid. Depending on particular circumstances it can be decided to invalidate TIR Carnets also when temporary suspension is applied.
14. By virtue of Article 38 of the TIR Convention, the Customs Authorities of a country may decide to exclude temporarily or permanently a TIR Carnet Holder from TIR operations on their territory. If the Association, the IRU or the Insurers of the TIR System deem it necessary and at their own discretion, the exclusion on a national territory may be followed by a suspension of access to TIR Carnets and invalidation of unreturned TIR Carnets at the disposal of the person concerned.
15. By virtue of Article 6.4 of the TIR Convention, the Customs Authorities of your country may decide to revoke/withdraw your authorisation for access to the TIR procedure. The Association shall declare invalid all the TIR Carnets still at your disposal.
16. Suspension, exclusion or revocation/withdrawal of the authorisation for access to the TIR procedure can be followed by the freezing of the guarantees deposited with the Association (see Section 10 “**Guarantees**”).
17. When TIR Carnets issued to you are invalidated, your Company is not entitled to any compensation, reimbursement (even partial), or payment resulting from this situation.

SECTION 3

TIR CARNETS USED TO TRANSPORT HEAVY OR BULKY GOODS

1. Heavy or bulky goods are defined in the TIR Convention as “any heavy or bulky objects which because of its weight, size or nature is not normally carried in a closed vehicle or closed container”.
2. Customs Authorities at the office of departure have the discretion to permit heavy or bulky goods to be carried by means of non-sealed vehicles or containers. A certificate of approval for road vehicles or containers used for the carriage of heavy or bulky goods is not required (Article 29 of the TIR Convention).
3. If you intend to transport heavy or bulky goods which cannot be carried in a closed vehicle or closed container you should advise your Association when ordering TIR Carnets for these journeys. They will then issue you with a TIR Carnet endorsed in bold letters on the cover and all “volets” with the words “heavy or bulky goods” in English or “marchandises pondéreuses ou volumineuses” in French. TIR Carnets so endorsed are sometimes referred to as “open TIR Carnets”.
4. There are no other special procedures, guarantee or insurance requirements relating to the issue of TIR Carnets for the carriage of heavy or bulky goods.
5. When a TIR Carnet is issued to cover heavy or bulky goods (not sealed) with the appropriate stamps, it cannot be used for standard transport of goods.

SECTION 4 PROHIBITED GOODS

The carriage of certain goods is completely prohibited under TIR Carnet.

Goods prohibited from transport under TIR Carnets in all Contracting Countries irrespective of the quantities carried or the amount of the duties and taxes involved are currently:

- (i) alcohol and derived products except for beer or wine (prohibited goods are classified under HS Codes 22.07.10 and 22.08);
- (ii) tobacco and derived products except for raw tobacco (prohibited goods are classified under HS Codes 24.02.10, 24.02.20 and 24.03.10).

SECTION 5

PROCEDURES PRIOR TO USING A TIR CARNET

1. On receiving a TIR Carnet from the Issuing Association check the front cover to ensure your name, identification number and address have been correctly entered, the validity date is right, the TIR Carnet has sufficient “volets” for your needs and the serial numbers and page numbers are correctly printed on all pages of the TIR Carnet.
2. On receiving the TIR Carnet immediately complete box 4 on each “volet” (each page) including the yellow manifest and box 5 of the Procès-verbal de constat by indicating your name, identification number, address and country.
3. Do not in any circumstances:
 - remove or detach any “volets” from the TIR Carnet;
 - change the validity date;
 - present a TIR Carnet with an overdue validity date to a Customs Office of departure.
4. Before commencing the journey you must:
 - complete boxes 6 to 10 (and box 11 when necessary) on the front cover and ensure box 12 has been signed;
 - complete boxes 2-12 and sign and date boxes 14 and 15 on all “volets” including the yellow manifest.
5. When required by law, ensure that the required electronic pre-declarations to Customs are transmitted within the format, time and language imposed. You should, whenever possible, use the IRU TIR-EPD system to lodge TIR pre-declarations and applicable security data. The TIR Carnet Holder should ensure that the content of the TIR electronic pre-declaration is correct. In particular, the goods description should duly correspond to the goods effectively taken into charge, the TIR Carnet content and accompanying documents.
6. It is advisable to obtain translations of the goods manifest to avoid delays at Customs offices. Remember, the goods manifest is a Customs declaration and must be completed accurately as it is used to assess your potential liability in case of irregularity.

7. Instruct each of your drivers to always check, as far as possible, that all the goods to be transported correspond in their description, weight, quantities, marks and numbers, to the description of the goods mentioned on the TIR Carnet and on the other transport and commercial documents available.
8. Demand in writing in your transport contract that your driver be present during loading and unloading of the vehicle.
9. Ensure that all the necessary accompanying documents are available before the TIR transport starts.
10. Instruct the driver to make reservations on the appropriate documents, particularly the CMR international consignment note when he could not be present during loading and when he could not check the content of the load that was placed on his vehicle (e.g. sealed containers or trailers) by mentioning the reason. Remember, this reservation must appear not only on your CMR consignment note but also on the consignment note of the consignor/forwarding agent or/and should be signed by the consignor/forwarding agent or a Customs official. Such a reservation may help to release you from any liability due to discrepancies between the particulars on the TIR Carnet and the actual content of the vehicle or container (Article 39 § 2 of the TIR Convention).
11. Unless a TIR Carnet is being used for the transport of heavy or bulky goods (see Section 3 “**TIR Carnets used to transport heavy or bulky goods**”) TIR transports can only be made using approved vehicles (Article 12 of the TIR Convention). You must ensure that the original and valid Certificate of Approval accompanies the vehicle. To avoid possible problems en route it is recommended that the Certificate of Approval should be valid for the duration of the journey not just at its commencement.
12. You must also affix to the vehicle official TIR plates 250 x 400mm, white against a blue background bearing the letters TIR in capital Latin characters. These characters shall be 200 mm high and their strokes at least 20 mm wide (ANNEX 5 of the TIR Convention). One plate must be fixed to the front of the vehicle and the second identical plate at the rear of the vehicle or combination. Plates must be placed so they are clearly visible and can be removed or covered up when the vehicle is not being used for a TIR transport (Article 16 of the TIR Convention).
13. Regularly check your vehicles to ensure that they have not been adapted for smuggling by a third party (e.g. false bulkheads, evidence of recent welding, alterations of the cab unit).
14. Give your driver written and mandatory instructions (retaining a copy) indicating clearly to the driver that he has the obligation to go only to the Customs office of destination (except for authorised consignees in the EU, cf. Section 6 “**Using a TIR Carnet**”), to park up in approved Customs depots and ensure that he presents the TIR Carnet, the vehicle and the goods to a Customs officer only. You must instruct your driver to keep all the receipts confirming entry into and exit from the Customs depot or area.

15. Give your driver written instructions, retaining a copy, relating to the security measures that must be respected for your vehicle, including stops in secure parking areas (for instance, IRU/ECMT leaflet).
16. Order your driver never to deviate from the assigned itinerary and delivery instructions issued to him without your prior agreement following an amendment of the transport order transmitted in writing by the client specifying clearly the reasons for the change and as long as these changes are accepted by the Customs Authorities and you.
17. Instruct your driver never to reveal to third parties the content of his load or the route followed.
18. It is also recommended that you equip your vehicles with GPS tracking systems and provide your driver with a mobile phone to inform you regularly of the progress of the transport.

SECTION 6 USING A TIR CARNET

1. As the Holder of a TIR Carnet you have the responsibility to ensure that all Customs formalities relating to the TIR transport are properly completed at the Customs offices of departure, transit and destination and, when required by law, you must ensure that the appropriate electronic TIR pre-declaration and security declaration (ENS/EXS) are duly lodged in the format and time necessary.
2. Remember - the TIR Carnet must be presented to a Customs officer at the start of a TIR transport. The driver should check the TIR Carnet to ensure that the officer has:
 - completed, dated, stamped and signed "souche" number 1 page 1;
 - completed, dated and stamped boxes 18-22 of "volet" 2 page 2;
 - signed box 23 of "volet" 2 page 2;
 - completed, dated, stamped and signed boxes 16-17 on each "volet".

If the Customs officer has not endorsed the Carnet correctly or completely then your driver should insist that the officer corrects his mistake before proceeding with the journey.

3. The road vehicle or combination of vehicles or the container together with the goods/load and the TIR Carnet must also be presented at each Customs office en route (entry and exit) and at the Customs office(s) of destination.
4. The Holder of the TIR Carnet remains liable to the Customs Authorities for the duties and taxes on the goods/load from the point where the TIR Carnet is accepted (opened) by the Customs office(s) of departure until he fulfils his obligations by presenting the TIR Carnet and the goods/load to the Customs office(s) of destination thereby ending the TIR transport.
5. Without prejudice to the applicable national legislation, the liability of the Holder is ended when the goods and the accompanying documentation, including the TIR Carnet, once presented, have been endorsed/stamped without reservation by the Customs office of destination. It is essential, therefore to ensure that box 6 of the relevant "souche" 2 is dated, stamped and signed by the Customs Authority carrying out the termination procedure. The Customs officer should also mark in box 3 the number of unloaded packages. This is particularly important where there is more than one Customs office of destination.

If the Customs officer has not undertaken such tasks correctly or fully then you or your driver should insist that the officer corrects his mistake.

6. Provided the goods are placed under another system of Customs control, or are cleared for home use, termination of the TIR operation should be certified and return of the TIR Carnet to the driver should take place without delay (Article 28 of the TIR Convention).

Particularities for termination of TIR transports at the premises of the “authorised consignees” in the EU (EC Regulation 2454/93 article 454 ff)

7. Since October 2005 in the EU Member States TIR operations can be terminated at the premises of a consignee provided that:
 - the Customs Authorities of this EU Member State granted to the consignee the status of “authorised consignee” and
 - the authorised premises of the consignee is the final place of unloading of the whole TIR transport.
8. The authorised consignee will check the condition of any seals affixed, advise the Customs office of destination accordingly and ensure that the TIR Carnet is presented, without delay, at the Customs office of destination.
9. Remember that even if the goods are received by the authorised consignee, the termination of the TIR operation must be certified only by the Customs office of destination: any stamp or signature of the authorised consignee on the TIR Carnet cannot be considered as a proof of termination of a TIR operation. The TIR Carnet must therefore always be presented to the Customs office of destination.
10. You can request from the authorised consignee a copy of the information sent by him to the Customs office of destination. This receipt does not however constitute a legal proof of proper termination of a TIR operation.

11. Take note that:

- the same consignee can have an authorisation in one EU Member State but not in another (the authorisation applies solely in the Member State where the authorisation was granted);
- in the same country the same consignee can have an authorisation for one place but not for another (the authorisation applies only to the premises specified in the authorisation).

Since the full list of authorised consignees is not available, before unloading the goods at the premises of the authorised consignee, verify every time the validity of the authorisation.

SECTION 7

VALIDITY OF TIR CARNETS AND OBTAINING A TIR CARNET FROM A FOREIGN ASSOCIATION

Validity of TIR Carnets

1. All TIR Carnets are issued with the last day on which the TIR Carnet can be presented to the Customs office of departure indicated in box 1 of the front cover (validity date).
2. The validity date will be fixed and inserted by your Association. The period of validity will never exceed 60 days from the date following the date of issue. The date of validity cannot be prolonged in any circumstances.
3. Your Association is free to adjust, for Risk Management purposes, the validity period, 60 days being a maximum that can be reduced according to circumstances.
4. The TIR Carnet may not be presented for acceptance at a Customs office of departure after the validity date has expired.
5. Provided the validity date has not expired when the TIR Carnet is accepted by the Customs office of departure the TIR Carnet will remain valid throughout the journey until the termination of the TIR transport at the Customs office of destination even if the validity date is passed during the journey (Article 9 of the TIR Convention).
6. Alteration of the TIR Carnet validity date is strictly forbidden and may be considered as a Customs irregularity.

Obtaining a TIR Carnet from a foreign Association

7. In exceptional circumstances you can request, in writing, your Association to authorise another Association to issue a TIR Carnet to your company.

8. Your Association will require the vehicle registration number and full details of the person collecting the TIR Carnet on your behalf – driver, agent etc. You will be asked to provide the person's passport or identity card number so the Association can be certain that the TIR Carnet is only issued to your genuine representative.
9. Once your Association has reached agreement with the foreign Association for the issue of the TIR Carnet you will be advised of where and when it can be collected and which documents your driver or representative will need to produce. You will also be advised of the price of the TIR Carnet as this will probably be different from the price you normally pay to your own Association. The driver or representative will usually be expected to pay for the TIR Carnet in cash in the local currency.
10. The validity date of a TIR Carnet issued by a foreign Association must not exceed 10 days counted from the day following the date of issue. No prolongation is allowed.
11. After the TIR transport is terminated, you should return the TIR Carnet to your Association in the normal way.

SECTION 8 DEALING WITH IRREGULARITIES, PROBLEMS EN ROUTE, FAILURE TO OBTAIN THE CERTIFICATE OF TERMINATION FOR A TIR OPERATION

1. Where problems occur you, as the Holder, not only have an obligation under the Declaration of Engagement towards your Association to take action to regularise matters but, as the person directly liable if any claims arise it is in your own interests to act quickly and effectively. Difficulties which can arise and the procedures to be followed when they do are set out below. In all cases, you must keep your Association fully advised, this will also enable it and IRU to give you assistance in dealing with the problem.

Incidents en route

2. If the goods are damaged or destroyed by accident en route or the Customs seals get broken the driver must contact the Customs Authorities or any competent public authority of the country where the incident occurred. These authorities should make an official report of the incident on the last yellow page ("procès-verbal de constat") of the TIR Carnet.
3. If due to accident or breakdown the goods have to be transferred to another vehicle or container this transfer must take place in the presence of the Customs Authorities. Once the transfer is complete new seals will be attached to the vehicle or container and the Customs Authorities undertaking this work will officially amend the TIR Carnet so that what happened is clear to the other Authorities en route. It is in your own interest to make sure this is done.
4. Further guidance on the procedures to be followed when incidents and accidents occur is given in notes 13-17 on the inside page of the TIR Carnets back cover.

Number of volets in the TIR Carnet are not sufficient

5. Before starting a TIR transport, you should always check whether the number of volets in the TIR Carnet is sufficient for the whole TIR transport. Never start a TIR transport if you are aware that it needs more volets than the ones at your disposal.

6. If, occasionally, due to an accident/incident, you cannot terminate the TIR transport under the same TIR Carnet, you can ask Customs Authorities to open another TIR Carnet provided that the remaining part of the journey crosses at least one frontier.
7. In such a situation, the first TIR Carnet may be terminated by the Customs office and a new TIR Carnet may be accepted by the same office for use until the final destination. The Customs office becomes the Customs office of destination of the first TIR Carnet and the Customs office of departure for the second TIR Carnet. It must stamp both souche 2 of the first TIR Carnet and souche 1 of the second TIR Carnet and make an explanatory inscription in both TIR Carnets (procès-verbal de constat) cross referencing both TIR Carnet numbers.. All the data contained in the first TIR Carnet (related to haulier, goods, seals, etc) must be amended accordingly and introduced in the second TIR Carnet.

Discrepancies discovered between the TIR Carnet, the transport documents and the actual content of the vehicle

8. Where it is possible a check should be made at the commencement of a journey to ensure the goods specified on the TIR Carnet manifest match those actually on the vehicle (see also Section 5 “**Procedures prior to using a TIR Carnet**”).
9. Under the provisions of the TIR Convention discrepancies between the details on the manifest and the actual contents of the vehicle will not be considered as infringements provided you can show that the differences are not intentional or due to negligence. Nor will you be held responsible for any differences discovered by the Customs Authorities in either the country of departure or destination if, in fact, these differences relate to Customs procedures which preceded or followed your particular TIR transport, provided you were not involved in these other procedures (Articles 39 and 40 of the TIR Convention).
10. However, if despite all precautions the Customs Authorities do discover a difference between the load on the vehicle and the details given on the TIR Carnet manifest the following procedures will apply depending on whether the discovery is made at the Customs office en route or the one of destination.
11. If the difference is discovered at the Customs office of entry the Customs Authorities should, without prejudice to the national legislation:
 - (a) stamp “souche” number 1 as normal,

- (b) make a note on the relevant “souche” of the accurate description,
 - (c) note on each remaining “volet” that they have broken the seal. This is done by crossing out the original entries and putting in details of the new seal. The new entries will be certified as official by the stamp of the Customs office concerned,
 - (d) amend each remaining “volet” with the correct description and authenticate the amendment with the offices stamp.
12. If the difference is discovered during the termination procedure, the Customs Authorities, without prejudice to the national legislation:
- (a) stamp the relevant “souche” number 2 as normal,
 - (b) in addition stamp the relevant “souche” with the letter R (termination of the TIR operation with reservation) and enter the correct information.
13. If, for any reason, it is not possible to obtain a certificate of termination for the TIR operation, i.e. the stamp of the Customs Authority and signature of Customs officer on “volet” and “souche” 2, you must request a Customs officer to complete and authenticate the report page (“procès-verbal de constat”) in the TIR Carnet - last yellow page.
14. If the Customs officer enters a reservation on the TIR Carnet this indicates the TIR operation is regarded as terminated with reservations and in these circumstances you must request the Customs Authority to give you a written explanation of why the reservation has been entered. This will assist you to defend yourself against any claims which may arise.
15. If the TIR Carnet is retained by a Customs officer you must request a receipt including, if possible, a written explanation and a copy of the TIR Carnet. This information is important and can be helpful if, at a later date, the Customs Authority concerned lodges a claim.
16. You should also ask the Customs officer to provide you with the tear-off slip from the back of the TIR Carnet duly dated, signed and stamped. This should be returned to the Association. However, the slip is not equal to the return of the TIR Carnet itself and you should also follow the procedures relating to used non-returned TIR Carnets, see Section 9 **“Return of TIR Carnets to the Association”**.

Notification of Incidents/Problems

17. Remember, it is your responsibility to do all you can to ensure the regularisation of the TIR operation. Failure to do so will make you liable to pay any claims that may arise (see Section 11 “**Meeting liabilities from the use of TIR Carnets**”). Therefore wherever there is an incident which prevents the full and proper termination of the TIR operation you must:

- Immediately inform the nearest Customs office and your Association. The driver can also contact the Guaranteeing Association in the country where the incident occurred for assistance - the latter's name and address can be obtained from your own Association, IRU or the Customs Authorities.
- Work in co-operation with your Association and IRU to obtain regularisation of the TIR operation from the Customs Authority concerned.

If you need assistance or advice do not hesitate to contact your Association.

SECTION 9

RETURN OF TIR CARNETS TO THE ASSOCIATION

1. The TIR Carnet is a financial instrument which remains the property of IRU and all used and unused TIR Carnets must be returned to your Association within the time limits specified below. The Association will return the TIR Carnet to IRU after checking to ensure it has been used correctly.

General provisions

2. TIR Carnets (used or unused) must be returned to the Association no later than 15 days after the validity date expires. Where TIR Carnets are issued with the maximum validity of 60 days this will be 75 days from the date the TIR Carnet was issued. If you cannot return the TIR Carnet within this deadline you must notify your Association and follow the procedure set out in Subsection “**Failure to return TIR Carnets**”.
3. If you neither return the TIR Carnets on time nor notify the Association of the situation the Association will take measures as specified also in Subsection “**Failure to return TIR Carnets**”.
4. As guidance you should return TIR Carnets as quickly as possible and, in a maximum of 15 days depending on circumstances, after the driver has returned with the TIR Carnet certified as properly terminated by the Customs office of final destination. As you have a quota on how many TIR Carnets you have at your disposal, it is in your interests to return the TIR Carnets as soon as possible.
5. Used TIR Carnets must be returned to your Association accompanied by:
 - a copy of the CMR or any other consignment note signed by the consignee,
 - if applicable, a paper copy of any electronic information related to the TIR transport (example : for a transport carried partly in the EU, a copy received by a transport operator of the document generated by the NCTS system bearing the Movement Reference Number (MRN or any other similar document used in other Contracting Parties to the TIR Convention),and, if the TIR transport has been terminated in a country where such documents are issued:
 - a copy of the valid receipt confirming the entry and exit of the vehicle at the Customs terminal, and/or
 - a copy of the certificate of confirmation of delivery of the goods.

- You must keep the original documents and, on request, make them available to your Association. The Association may give you a deadline to furnish the requested documents and, in case of failure, your access to TIR Carnets may be restricted or suspended immediately when the deadline expires.

6. TIR Carnets are considered to be unused provided:

- (a) the cover (from box six onwards), the yellow manifest, the "volets" (except box 4) and the "souches" are blank, or
- (b) the cover (from box six onwards) and the yellow manifest are filled in but the "souches" and the "volets" are not stamped (taken under Customs control).

Do not in any circumstances remove any "volets" from the TIR Carnets. TIR Carnets with "volets" missing will be treated as used.

Failure to Return TIR Carnets

7. If a TIR Carnet cannot be returned because it has been lost, stolen, destroyed or retained by an official body, e.g. Customs, or police, you must immediately notify the Association and complete a "Loss Declaration Form", a copy of which is given in this Section. Your Association will supply you with "Loss Declarations Forms" on request. The Section contains also the checklists to assist you in completing the form. Please also note that:
- (a) A correctly completed "Loss Declaration Form" has to be submitted as soon as a used or unused TIR Carnet is known to be missing. If a TIR Carnet issued to you was used fraudulently by a third party due to the fact that you neglected your obligation to inform the Association or that you informed your Association too late of the fact that this TIR Carnet was lost or stolen, you will be held liable for any claim which may arise from this fraudulent use.
 - (b) If neither the TIR Carnet nor the "Loss Declaration Form" duly completed is received by the due date you will be sent, by registered post, a notification to return the TIR Carnet within the given deadline. If the terms expire and no satisfactory reply is given you will receive (by registered post) notice of your possible suspension from the TIR procedure if the overdue Carnet(s) is/are not returned within 14 days. Suspension will take effect immediately and will continue until your Association takes another decision but at least until the TIR Carnet concerned has been found and returned or a properly completed Loss Declaration Form lodged (but see (d), (e) and (f) below).

- (c) In certain circumstances, in particular when you are already subject to special measures, such as increase of “admission” guarantee (see Section 10 **“Guarantees”**, Subsection **“Increase of “admission” guarantee in particular situations”**), and you delay returning any of the TIR Carnets issued to you, the Association will demand that you give valid explanations for the delay and/or return these TIR Carnets. If you do not comply with the Association’s requirements, you will be suspended from access to TIR Carnets 14 days after the Association contacted you (without any additional notice) and until the situation is restored to the satisfaction of the Association.
- (d) If you are not able to complete a “Loss Declaration Form” immediately or if the Association is not satisfied with the explanation given for the non-return of the TIR Carnet(s) you may be allowed, at the Association’s discretion, the option of providing a guarantee equivalent to (at least) USD 2,000 to cover each missing used TIR Carnet, as an alternative to being suspended from the procedure (see Section 10 **“Guarantees”**).
- (e) A guarantee for each missing TIR Carnet will always be required in cases where the missing TIR Carnet(s) are unused. Your quota of TIR Carnets will be reduced.
- (f) The guarantees mentioned in 7(c) and (d) above will be released:
- i. when the missing TIR Carnet is returned, or
 - ii. when the confirmation of the termination of the TIR operation without reservation by the Customs office(s) of destination is in the IRU SafeTIR system, or
 - iii. in all cases after 27 months from the date the TIR Carnet was issued to you provided no claim relating to the missing TIR Carnet is outstanding.

LOSS DECLARATION FORM

1. This declaration is addressed to the Association:		2. Name, identification number and address of the Holder:		
3. Number of TIR Carnet:		4. Date of issuance:	5. Date of validity:	
6. Number of volets:				
7. Date and place of the disappearance:				
7.1. Cause of the disappearance:	Lost <input type="checkbox"/> *	Stolen <input type="checkbox"/> *	Destroyed <input type="checkbox"/> *	Retained <input type="checkbox"/> *
8. State of the TIR Carnet		8.1. Used (If yes fill in fields 9/10/11) <input type="checkbox"/> *		
		8.2. Unused (If yes fill in fields 11) <input type="checkbox"/> *		
9. Lost/stolen/destroyed/retained TIR Carnet		9.1. With the goods <input type="checkbox"/> *		
		9.2. Without any goods <input type="checkbox"/> *		
10. Description of the transported/stolen goods. (additional information herewith: yes <input type="checkbox"/> * no <input type="checkbox"/> *)		(Products, quantities, weight, other)		
11. Loss/theft/destruction/retention:				
11.1. Location:				
11.2. Date:				
11.3. The official report (police, Customs, other) of _____ indicating the dates and place is joined to the present declaration yes <input type="checkbox"/> * no <input type="checkbox"/> *				
12. Observations (additional information herewith: yes <input type="checkbox"/> * no <input type="checkbox"/> *)				
<i>*Please tick the headings which correspond to the right answer.</i>				

Date: _____

Stamp of the Association
(The Association confirms only the information specified in fields 1 to 6)

Legal Signature of the Holder

CHECK-LIST FOR THE ATTENTION OF THE HOLDER OF TIR CARNETS

The Holder shall take the following action when the following circumstances apply:

I. When a TIR Carnet is stolen, lost or destroyed, unused and still valid or already expired

- (a) Inform immediately – but at the latest on the very day the driver goes back to his base – your Association by fax or e-mail (using the Loss Declaration Form) and indicate:

Check-List of the points to fill in	Fields to fill in on the declaration
1. the name of Holder	Field 2
2. the number of the TIR Carnet	Field 3
3. the date of issuing of the TIR Carnet*	Field 4
4. the date of validity*	Field 5
5. the number of volets *	Field 6
6. the date and place of theft/loss/destruction	Field 7
7. if the TIR Carnet was lost, stolen or destroyed	Field 7.1
8. the specification that the TIR Carnet is unused	Field 8.2
9. date and location of incident	Fields 11, 11.1, 11.2, 11.3

* to be completed and verified by the Association.

- (b) Send as soon as possible to the Issuing Association, the possible official reports as well as a brief summary of the circumstances of the disappearance or any other appropriate document.

II. When a TIR Carnet is stolen, lost, destroyed or retained by a third party and already used (filled in) by the Holder, whether or not the TIR Carnet is certified as terminated

- (a) Inform immediately – but at the latest on the very day the driver goes back to his base – your Association by fax or e-mail (using the Loss Declaration Form) and indicate:

Check-List of the points to fill in	Fields to fill in on the declaration
1. the name of the Holder	Field 2
2. the number of the TIR Carnet	Field 3
3. the date of issuing of the TIR Carnet *	Field 4
4. the date of validity *	Field 5
5. the number of volets*	Field 6
6. the date and place of loss / theft / destruction	Field 7
7. if the TIR Carnet was lost, stolen, destroyed or retained	Field 7.1
8. the specification that the TIR Carnet is used	Field 8.1
9. if the TIR Carnet was lost, stolen, destroyed or retained without the goods	Field 9.2
10. the summary of the transported goods	Field 10
11. date and location of incident	Fields 11, 11.1, 11.2, 11.3

* to be completed and verified by the Association.

- (b) Send as soon as possible to your Association the possible official reports as well as a brief summary of the circumstances of the disappearance or any other appropriate document (CMR, invoices, etc).

III. Where both the TIR Carnet and the goods under cover of the TIR Carnet are stolen, lost, destroyed or retained

- (a) Inform immediately – but at the latest on the very day the driver goes back to his base – your Association by fax or e-mail (using the Loss Declaration Form) and indicate:

Check-List of the points to fill in	Fields to fill in on the declaration
1. the name of the Holder	Field 2
2. the number of the TIR Carnet	Field 3
3. the date of issuing of the TIR Carnet*	Field 4
4. the date of the validity*	Field 5
5. the number of volets*	Field 6
6. the date and place of loss / theft / destruction	Field 7
7. if the TIR Carnet was lost, stolen, destroyed or retained	Field 7.1
8. the specification that the TIR Carnets used with the goods	Field 8.1 Field 9.1
9. a summary of the goods transported / stolen	Field 10
10. date and location of incident	Fields 11, 11.1, 11.2, 11.3

* to be completed and verified by the Association.

- (b) Send as soon as possible to your Association the possible official reports, all the commercial documents at disposal (value of goods) as well as a brief summary of the circumstances of the theft.

- Inform his transport insurance (CMR).
- Wait for the instructions or recommendations from the TIR Department of your Association.

SECTION 10 GUARANTEES

1. This Section provides a summary of the situations where a Holder shall be required to lodge guarantee(s), namely:
 - “Admission” Guarantee;
 - Special guarantees to cover claims lodged against the guarantee chain;
 - Guarantees related to unreturned TIR Carnets;
 - In other situations and circumstances justifying the need to request additional guarantees.
2. The guarantees are required to cover different risks which may arise in connection with the use of TIR Carnets. The guarantees must remain available until the situation giving rise to the need to lodge a guarantee is back to normal or this situation does not present any risk any longer.
3. If, the guarantee chain paid a claim arisen from the use of a TIR Carnet issued to you, you will be asked to reimburse the sums paid in conformity with the commitments undertaken through the Declaration of Engagement signed towards the Association. If you fail this obligation, you may face various types of sanctions, ranging from the seizure of the amounts you deposited as guarantees to the permanent suspension from access to TIR Carnets.

“Admission” Guarantee

4. On admission to the TIR procedure and prior to the issue of the first TIR Carnet you will be required to lodge a financial guarantee for a sum set by your Association.
5. The “admission” guarantee shall be in the form of a bank guarantee, cash deposit or a Letter of Guarantee issued by an Insurance company acting as a financial institution.
6. The guarantee must be drafted in order to make the financial security available to the Association on first demand.
7. If there is a notification and/or a request for payment or an information about administrative or legal proceedings initiated concerning the payment obligation of the person(s) directly liable with regard to the TIR Carnet issued to you the Association can freeze all or part of the guarantee you lodged on joining the scheme. If this happens and

you wish to continue to receive TIR Carnets you will be required to lodge a new guarantee equivalent to the amount that has been frozen.

8. Because of the time limits for notifying irregularities available to Customs under the TIR Convention the “admission” guarantee has to remain available for at least 27 months after the last TIR Carnet has been issued. However, where there has been a claim by a Customs Authority against one or more TIR Carnets issued to you, the guarantee will remain frozen pending the outcome of the claim.
9. If you decided to give up definitely your access to the TIR procedure, the “admission” guarantee will be released by the Association:

If there are no pending claims:

- 27 months after the last TIR Carnet was issued to you,
- provided that you do not have any unpaid sums towards your Association.

If there are pending claims, 27 months after the last TIR Carnet was issued to you, provided that you do not have any unpaid sums towards your Association, and when, to the satisfaction of the Association, the IRU and the Insurers of the TIR System:

- the claim is paid in total by you or your representative, and/or
- the final and definitive decision of the competent authority releases the guarantee chain from any financial liability, or
- the prescription terms for the obligation of the guarantee chain elapsed by virtue of the TIR Convention and the national legislation applicable to the case, or
- the Insurers of the TIR System decided to waive recourse actions towards you.

Increase of “admission” guarantee in particular situations

10. To enable you to continue to receive TIR Carnets, you may be requested to lodge an additional sum to the initial “admission” guarantee, particularly in the event that a Guaranteeing Association received a Customs request, pre-notification and/or a notification in connection to a TIR Carnet issued to you and there is no proof that the TIR operation in question has been properly terminated (SafeTIR information) and you failed to present to your Association any convincing evidence of termination of the TIR operation. The Association and the IRU will be the only judges of whether to accept or to reject the proofs presented by you.
11. The Association or the IRU may decide to claim an additional sum for the “admission” guarantee in other circumstances than those mentioned in the preceding paragraph.
12. The Association will decide the form of the additional sum to the “admission” guarantee.

13. The additional sum to the “admission” guarantee must remain available to the Association until the situation is resolved to the satisfaction of the Association, the IRU and the Insurers of the TIR System. Then the “admission” guarantee will be decreased to its previous amount.
14. If you have not deposited the additional sum to the “admission” guarantee within 8 days of the request of the Association, the Association will suspend your access to TIR Carnets and will invalidate all the TIR Carnets at your disposal which have not been returned to the Association on the date of suspension.

Guarantees covering claims lodged against the guarantee chain

15. If, as the result of an alleged irregularity relating to a TIR Carnet issued to you a Customs Authority sends a request for payment to the guarantee chain and you have not:
- (a) been able to provide satisfactory evidence that the TIR operation was correctly terminated, or
 - (b) made a direct payment to the Customs Authorities to settle the claim.

then, depending on the circumstances, your Association may require you to provide a special guarantee over and above the “admission” guarantee you lodged when joining the TIR procedure. The amount of this separate guarantee will be decided by the Association but will not exceed the amount claimed by the Customs Authorities from the guarantee chain unless you do not cooperate with your Association to resolve the claim. In the latter case the Association may demand the immediate deposit in cash of the amounts claimed, increased by at least 30% in order to cover the eventual interests in arrears.

16. If you do not provide this guarantee the Association will freeze your “admission” guarantee. Freezing of your “admission” guarantee will lead to the suspension of your access to TIR Carnets until such time as you provide the guarantee(s) asked for by your Association.
17. The Guarantee will be released by the Association when, to the satisfaction of your Association, the IRU and the Insurers of the TIR System:
- the claim is paid in total by you or your representative, and/or
 - the final and definitive decision of the competent authority releases the guarantee chain from any financial liability, or

- the prescription terms for the obligation of the guarantee chain elapses by virtue of the TIR Convention and the national legislation applicable to the case, or
- the Insurers of the TIR System decide to waive recourse actions towards you.

Specific Guarantees Relating to Unreturned TIR Carnets

18. Special procedures have to be followed where TIR Carnets have not been returned (see Section 9 **“Return of TIR Carnets to the Association”**). In all cases where the unreturned TIR Carnet was unused or where the TIR Carnet was used but the Association has not received, within the specified time limits, a satisfactory explanation ("Loss Declaration Form") as to why the TIR Carnet cannot be returned, you will be notified by registered letter of your suspension from the TIR procedure unless you lodge a specific guarantee in respect of the missing TIR Carnet.
19. The amount of the guarantee is a matter to be determined by your Association but will never be less than the equivalent of USD 2,000 per TIR Carnet and will not exceed the equivalent of USD 50,000 per TIR Carnet. These guarantees are specific to each unreturned TIR Carnet and will be released when to the satisfaction of your Association:
- (a) the TIR Carnet is found and returned, or
 - (b) there is satisfactory evidence that the TIR operation has been properly terminated, and
 - (c) in every case after the expiry of 27 months from the date the TIR Carnet was issued provided no irregularities have been notified.
20. If a claim has been notified to the guarantee chain with regard to an unreturned TIR Carnet, the specific guarantee lodged in respect of the relevant TIR Carnet will be released under the same circumstances applicable to the guarantees covering claims (see subsection Guarantees covering claims lodged against the guarantee chain), unless you have not provided such a guarantee. In the latter case the specific guarantee will be released immediately after you deposited the guarantee covering the claim.

SECTION 11

MEETING LIABILITIES FROM THE USE OF TIR CARNETS

1. TIR Carnets allow the movement of goods across international borders with the payment of duties and taxes deferred until they reach the final destination. However, the person named on the TIR Carnet as the Holder, being the TIR Transit Customs declarant, will be held liable by Customs Authorities for payment of those duties and taxes if the goods are not satisfactorily discharged at the Customs office of destination.
2. The TIR Carnet itself is both a transit document and a financial guarantee which entitles the Customs Authorities to seek payment from the TIR Carnet Holder's guarantor (i.e. relevant national Guaranteeing Association) if the TIR Carnet Holder does not meet his obligations.
3. As an authorised Holder of TIR Carnets you must be aware that:
 - (a) If goods transported under a TIR Carnet issued to you are not properly discharged Customs have the right to claim the full amount of duties and taxes including any interest direct from you. You can also be held liable for any related penalties or fines;
 - (b) If you do not pay a valid and justified claim Customs Authorities may have the right to obtain payment from the guarantee chain but only up to the limit of the TIR Carnet guarantee. In such cases you will still be liable towards the Customs authorities for the potential remaining sum;
 - (c) If any payments are made by the guarantee chain you will be requested to reimburse the paid amount to the guarantee chain;
 - (d) If you do not pay a Customs claim, Customs Authorities may moreover decide to revoke/withdraw your access to the TIR procedure (Article 6 of the TIR Convention) or to exclude you from TIR operations on their territory (Article 38 of the TIR Convention). By virtue of the Declaration of Engagement, your Association may also suspend (temporarily or permanently) your access to TIR Carnets;
 - (e) If the guarantee chain paid the guaranteed amount as a result of a claim incurred from the use of a TIR Carnet issued to you, you will be called to reimburse the paid amounts otherwise your access to TIR Carnets may be permanently suspended by your Association which may nevertheless undertake appropriate procedures against you to obtain compensation for the paid amounts;
 - (f) It follows that irrespective of whether payment requests are made direct by the Customs Authorities to you or through the guarantee chain, the responsibility for settling these debts always rests with the TIR Carnet Holder.

4. Because of the financial implications it is essential that you immediately notify your Association of any incident which may lead to a claim. You must also notify them of any notification of an irregularity or any request for payment sent direct to you by any Customs Authority. The Association can help you resolve the problem.
5. If you received a Customs request, pre-notification, notification or payment request from Customs Authorities and it appears that the claim made by the Customs Authorities is not justified, you must:
 - Reply to the competent Authorities within the fixed deadline, provide the requested proof of the proper termination of the TIR operation and, simultaneously, inform your Association;
 - Provide the Customs Authorities with your explanation and data concerning the consignee, forwarding agent or any other person who might be involved in the irregularity to enable the authorities to inquire and obtain payment from those persons;
 - Preserve through the appropriate legal channels your rights vis-à-vis the claiming Customs Authorities, the consignor, the consignee or any other person on the basis, notably, of Articles 6 and 11 of the CMR Convention;
 - Provide your Association with a copy of all the documents and correspondence relating to the transport operation concerned including all the related evidence;
 - Strictly comply with the Association's requirements.

In summary, in order to resolve a Customs request, pre-notification, notification or payment request, your Association may urge you to provide one or more of the below mentioned documents; it is your responsibility to honour such a demand immediately:

- The Original TIR Carnet;
- Declaration of loss/theft/destruction/retention of the Carnet duly filled in by you (mentioned in Section 9 of this Manual);
- Any document proving the correct termination of the TIR operation for the remaining goods (Importation document, proof of payment of duties and taxes, CMR note duly initialled by the consignee etc.);

- Printed copy of the relevant electronic (pre) declaration and of related electronic messages made for the purpose of a TIR transport using the IRU TIR-EPD system or any other interface;
 - Invoice(s) for the goods or any other commercial document which establishes the exact type and commercial value of the goods;
 - Certificate of origin of goods (original if possible);
 - Contract of carriage;
 - Valid certificate of approval for the vehicle at the time of carriage;
 - Invoice and proof of payment for freight costs;
 - Receipt or proof of entry into bonded area;
 - Document proving that the goods were not released for consumption (certificate of destruction of goods, clearing of the goods by an entitled company, etc);
 - Declaration of theft of goods by the holder to the Issuing Association;
 - Declaration of theft to the third party insurance and/or CMR, with copy of the insurance contracts concluded for the transport;
 - Police report;
 - Any complaint lodged;
 - Driver's detailed description of the transport operation and of the circumstances surrounding the incident (date, hour, persons involved, place of incident, preventive measures before and after the incident in order to preserve the interests of the guarantee chain...).
6. If the claim from Customs appears to be illegitimate for objective reasons (e.g. Customs debt is obviously extinguished, wrong calculation of taxes and duties, etc.), the IRU, further to your written application to the Association, may decide to grant you legal assistance, free of charge, covering legal defence costs, lawyer fees, court costs, etc. provided that:
- you and your staff are objectively not involved in the TIR irregularity;

- you and your staff exercised due diligence before, during and after the transport operation, which means in particular that you reported the claim immediately to the Association, transmitted all available documents in due time and respected all legal and/or administrative deadlines;
- the legal defence and the lawyer's actions are fully coordinated with the Association and the IRU.

Such assistance is subject to prior approval by the IRU.

7. The legal assistance granted by the IRU can only concern contestation related to Customs taxes and duties. The legal assistance is not granted for any other matters such as administrative penalties, criminal or fiscal offences, fines and sanctions or in case of commercial or civil disputes.

The legal assistance is granted without prejudice to eventual recourse from the IRU, Associations and/or Insurers against you. Indeed, the legal assistance granted by the IRU does not constitute a waiver of the right of recourse against you.

8. In case of theft or theft with violence the IRU and the Insurers of the TIR System may take the decision, further to your application, to refund amounts paid to the Customs up to the maximum amount guaranteed, or to waive the right of recourse against you, provided that:
- you demonstrated and proved that you and your staff strictly followed the rules of caution, vigilance and preserved any right for recourse, according to the regulations and laws in force, and
 - you respected the **"Minimum procedure to follow in case of theft"** (see below).
9. You are reminded that under the relevant provision of the Declaration of Engagement the Holder is required to assign, on request, to the Association, to any other Guaranteeing Association, to IRU, to the Insurers of the TIR System or whosoever is acting on their behalf, all rights for recourse which he may have against any person(s) liable for the offence or irregularity which led to an action by the Customs Authorities.

Minimum Procedure to follow in case of theft

1. Actions to be undertaken without delay after the occurrence of a theft

As soon as a theft is discovered, you must:

- ⇒ contact immediately the Customs Authorities if there are any near at hand, or, if not, any other competent authority in the country you are in. The authorities concerned will draw up with minimum delay the certified report which is contained in the TIR Carnet (cf. rules regarding the use of the TIR Carnet, on the inside cover of a TIR Carnet, § 13);
- ⇒ declare immediately the theft to the police and lodge a complaint;
- ⇒ obtain a police report that specifies precisely:
 - place, date and time of the incident,
 - type of vehicle, name of transport company, driver's name,
 - the quantity of stolen goods,
 - if applicable, the quantity and the state of any goods that were not subject to theft.
- ⇒ if, following the theft, some of the goods remain but the vehicle has been damaged and does not fulfill anymore the mandatory security measures for a TIR transport, the remaining goods must be transferred to another vehicle, or another container, in the presence of the Customs Authorities. The Customs Authorities will draw up the relevant certified report (procès-verbal de constat) and then affix new Customs seals on the replacement vehicle or container (cf. rules regarding the use of the TIR Carnet, on the inside cover of a TIR Carnet, § 14);
- ⇒ notify immediately your Association of the theft;
- ⇒ notify all the Insurance companies (other than TIR) concerned of the theft (Civil liability insurance, CMR Insurance etc.) and preserve your own rights, and those of the guarantee chain, by including in the declaration of theft to the Insurers a reference to the risk of an obligation of payment of taxes and duties which might become due following the disappearance of the goods;
- ⇒ give to the Association a full explanation of the circumstances surrounding the incident, including at least :
 - date, time and place of the incident,
 - identity of the persons involved in the incident,
 - precise place where the incident occurred,

- information on the safety measures taken before and after the incident in order to preserve the interests of the guarantee chain (in particular, explain the actions undertaken in order to assist the police in their investigations);
- ⇒ return the TIR Carnet concerned to the Association. If the TIR Carnet has been stolen, immediately inform your Association and complete the “Loss Declaration Form” (Section 9 “**Return of TIR Carnets to the Association**”);
- ⇒ send to your Association at least the following documents:
- contract of carriage,
 - any commercial document allowing an exact identification of the nature of the goods and certifying the commercial value, which will determine its Customs value,
 - the certificate of origin of the goods (this must be the original, where possible),
 - if applicable, the CMR note duly stamped by the consignee concerning delivery of that part of the goods which has not been stolen,
 - declaration of theft addressed to the civil liability Insurers, CMR Insurers, etc.; copy of the Insurance contracts concerning the transport and copy of all exchanges of correspondence with these Insurance companies;
- ⇒ preserve your rights and interests against any concerned person, in particular the consignor, the consignee, the forwarder, etc;
- ⇒ comply with all the requirements of the Association.

2. Actions to be undertaken after receipt of the request for payment

Following the theft or theft with violence, you, as the authorised Holder of TIR Carnets, are still responsible for settling any payment request issued by a Customs Authority.

Therefore, after receipt of a request for payment, you must fulfill the following minimum obligations:

- Check whether the payment request appears to be valid,
- Oppose the claim if it contains legitimate grounds of opposition by filing a complaint against this request for payment before the competent Authorities (in case of doubt contact your Association and strictly comply with its requirements),

- Inform your Association about all actions undertaken to oppose the request for payment (arguments of opposition, copy of the letters addressed to the administrative or judicial Authorities, etc.),
- If the request for payment is clearly legitimate, in content and in form, settle the Customs debt directly with the competent authorities within 30 days of the receipt of the request for payment. You may apply to your Association for the reimbursement of the sum paid before the mentioned deadline of 30 days expires,
- Inform without delay your Association of any steps undertaken.

The non respect of any of the above listed requirements or the requested documents may lead to rejection of the Holder's request for reimbursement.

SECTION 12

Confidentiality rules in the management of the TIR System

The TIR Carnet Holder duly acknowledges the IRU's responsibilities deriving from its role as defined in Article 6.2 bis of the TIR Convention as well as the national Associations and Insurers' roles and responsibilities in the management of the TIR System.

Consequently, the TIR Carnet Holder duly acknowledges the rights of the IRU, the TIR National Associations, the Insurers of the TIR System as well as of any party involved in the management of the TIR System, such as but not limited to lawyers, experts, Customs or public officers, or any person mandated in the framework of the TIR Management System for as long as deemed necessary – without prejudice to the respect of relevant legislations on data protection - to:

- Handle and manage (hold, record and exchange with its partners Associations and Insurers, receive, compile...) any individual data in relation to the issuance of TIR Carnets, such as but not limited to Carnets numbers and their types, validity, pre-notifications, notifications, payment requests, SafeTIR or TIR-EPD data and content of TIR Carnets;
- Receive, archive, compile any paper or electronic data related to the use of each TIR Carnet, its content and its connected or annexed documents, including but not limited to CMR Consignment Notes, transport documents, invoices, certificates...;
- Receive, archive, send or put at disposal of Customs, Authorities, Associations and Holders directly concerned, Insurers or other parties, all SafeTIR data (Annex 10 of the TIR Convention);
- Receive, archive, send or put at disposal of Customs, Authorities, Associations and Holders concerned, all electronic pre-declaration submitted via TIR-EPD and related electronic messages;
- Use this data for analysis and Risk Management purposes.

In all situations, the handling and management of personal data will be made exclusively in the respect of the declared purpose, respecting the right to access, opposition and intervention of the concerned TIR Carnet Holder.

Communication of the collected and processed data towards third parties should not impact competition or the protection of the legitimate and predictable interests of the owners of this data, who have the right to exercise *a posteriori* control.