

# COMMISSION OF THE EUROPEAN COMMUNITIES

COM(93) 469 final

Brussels, 6 December 1993

Proposal for a

## COUNCIL DECISION

accepting, on behalf of the Community, Resolution No 47 of the Working Party on customs questions affecting transport of the Economic Commission for Europe (ECE) on the introduction of an additional TIR carnet with higher guarantee

(presented by the Commission)

EXPLANATORY MEMORANDUM

The Customs Convention on the international transport of goods under cover of TIR carnets (TIR Convention) signed in Geneva on 14 November 1975 was approved on the Community's behalf by Council Regulation (EEC) No 2112/78 of 25 July 1975 which came into force on 20 June 1983.<sup>1</sup>

On 2 July the Working Party on customs questions affecting transport of the Economic Commission for Europe adopted Resolution No 47 on the introduction of an additional TIR carnet with higher guarantee.

Its aim is to combat the recent increase in cases of fraud involving alcohol and tobacco carried under TIR carnets by introducing a high guarantee to be provided by national transport associations for the transport of such goods.

The Commission and Member States have played a full and close role in the preparation of this Resolution and its adoption by the Working Party. This is clear evidence of the importance attached by the Community to its acceptance and implementation.

Decision accepting the Resolution should be adopted as soon as possible as acceptance of the Resolution by the Community as a Contracting Party to the 1975 TIR Convention will have considerable political impact.

Conclusions

The Commission proposes that the Council accept, on behalf of the Community, Resolution No 47 adopted by the ECE Working Party on customs questions affecting transport on 2 July.

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1 OJ No L 252, 14.9.1978.

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accepting, on behalf of the Community, Resolution No 47 of the Working Party on customs questions affecting transport of the Economic Commission for Europe (ECE) on the introduction of an additional TIR carnet with higher guarantee

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community and in particular Article 113 thereof,

Having regard to the proposal from the Commission,

Whereas Resolution No 47 provides for measures to ensure the proper application of the TIR Convention and to provide a higher guarantee for the transport of certain types of goods involving a higher risk of fraudulent evasion of customs and other duties;

Whereas this Resolution is of prime importance to the Community and should be accepted by it with immediate effect,

HAS DECIDED AS FOLLOWS:

Article 1

Resolution No 47 of the Working Party on customs questions affecting transport of the Economic Commission for Europe of 2 July 1993 on the introduction of an additional TIR carnet with higher guarantee is hereby accepted on behalf of the Community with immediate effect.

The text of the Resolution is attached to this Decision.



Article 2

The President of the Council is hereby authorized to designate the person empowered to notify the Executive Secretary of the Economic Commission for Europe of the Community's acceptance, with immediate effect, of the Resolution referred to in Article 1.

Done at Brussels,

For the Council  
The President

[REDACTED]

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INTRODUCTION OF AN ADDITIONAL TIR CARNET WITH HIGHER GUARANTEE

Resolution No 47

adopted on 2 July 1993 by the  
UN/ECE Working Party on customs Questions affecting Transport

The Working Party on Customs Questions affecting Transport,

Stressing the importance of the smooth functioning of the Customs Convention on the International Transport of Goods under Cover of TIR Carnets (TIR Convention, 1975) to facilitate the international carriage of goods by road vehicles,

Concerned about the recent increases in cases of fraud which may endanger the facilitation measures provided for in the TIR Convention, 1975,

Aware of the difficulties faced by the international guaranteeing chain in providing adequate guarantees for high-risk goods from a Customs point of view,

Considering that the introduction as soon as possible of a high-guarantee TIR Carnet covering tobacco and alcohol could provide a step towards a solution to these problems,

Bearing in mind the provisions of annex 1 and annex 6, explanatory note 0.8.3. of the TIR Convention, 1975,

Decides unanimously on the following interim measures taking effect before the relevant amendment to the TIR Convention, 1975 will come into force, possibly during the course of 1994:

In the case of transport of alcohol and tobacco, details of which are given below, Customs authorities are recommended to increase the maximum amount which may be claimed from the guaranteeing associations to a sum equal to \$US 200,000:

- (1) Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher (HS code: 22.07.10)

- (2) Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol, spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages (HS code: 22.08)
- (3) Cigars, cheroots and cigarillos, containing tobacco (HS code: 24.02.10)
- (4) Cigarettes containing tobacco (HS code: 24.02.20)
- (5) Smoking tobacco, whether or not containing tobacco substitutes in any proportion (HS code: 24.03.10)

For the transport of alcohol and tobacco given above, Customs authorities shall request TIR Carnets on which are printed in bold characters the words "TOBACCO/ALCOHOL" and "TABAC/ALCOOL" on the cover and all vouchers. In addition, these Carnets must contain an additional sheet providing details on the categories of tobacco and alcohol guaranteed as indicated above,

Existing "TABAC" TIR Carnets signed by Mr. A. Westerink are no longer valid,

Requests the International Road Transport Union (IRU), national guaranteeing associations and Customs authorities to take all necessary steps in order to provide for the introduction of the "TOBACCO/ALCOHOL" TIR Carnet, as of 1 September 1993,

Requests the Contracting Parties to the TIR Convention, 1975 to notify the Executive Secretary of the United Nations Economic Commission for Europe (UN/ECE) by 1 September 1993, whether they accept the "TOBACCO/ALCOHOL" TIR Carnet,

Requests the Executive Secretary of the United Nations Economic Commission for Europe (UN/ECE) to inform all Contracting Parties to the TIR Convention, 1975 about the acceptance of the "TOBACCO/ALCOHOL" TIR Carnet.

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# DOCUMENTS

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