



EUROPEAN COMMISSION
DIRECTORATE-GENERAL
TAXATION AND CUSTOMS UNION
Customs Policy
Customs Procedures

Brussels, 17 April 2008

NOTICE TO TIR CARNET HOLDERS

Subject: Introduction of the HS code of goods in the TIR carnet

The Administrative Committee for the TIR Convention, 1975 adopted on 31 January 2008 a Recommendation on the introduction of the HS code of goods in the TIR carnet which is reproduced in Annex.

The Community and its Member States support the Recommendation of the TIR Administrative Committee: *"that TIR Carnet holders or any other persons filling-in the TIR Carnet on their behalf are to indicate the HS code of the goods under box 10 of the goods manifest on the voucher not for Customs use (yellow page) of the TIR Carnet, in addition to a plain language description of the goods"*.

The introduction of the HS code of goods is considered to help identify goods posing a security or financial risk and facilitate the movement of other goods and electronic data processing.

The HS code is the six-digit commodity code of the goods made in accordance with International Convention on the Harmonized Commodity Description and Coding System. For more information on this Convention consult the website of the World Customs Organisation: www.wcoomd.org.

TIR Carnet holders or their representatives are informed that the Customs offices of departure in the European Community will accept the inclusion of the HS code also on the TIR Carnet vouchers for Customs use and as part of the electronic TIR carnet data (which must be lodged as from 1 January 2009).

It is noted that TIR Carnet holders or their representatives are not obliged to introduce the HS code when opening a TIR Carnet at the Customs office of departure in the European Community.

The Recommendation comes into effect on 1 May 2008.

Annex II

INTRODUCTION OF THE HS CODE OF GOODS IN THE TIR CARNET

Recommendation adopted by the Administrative Committee for the TIR Convention, 1975, on 31 January 2008

The Administrative Committee,

Stressing the need for the application of effective risk management and risk assessment measures with regard to goods in transit;

Bearing in mind that a TIR transport is often preceded by an exportation declaration containing the commodity code of the goods made in accordance with the International Convention on the Harmonized Commodity Description and Coding System (the so-called HS code);

Recognizing the importance of the twin objective of identifying those goods that may pose a security risk and of facilitating the movement of other goods;

Convinced that, where access to the HS code is possible, its use in the TIR Carnet in addition to a plain language description of the goods could contribute to this objective;

Considering also that the inclusion of the HS code in the TIR Carnet would also facilitate electronic data processing;

Recognizing that relevant amendments to the TIR Convention being prepared under Phase III of the TIR revision process may take some time to enter into force;

1. Decides to recommend that TIR Carnet holders or any other persons filling-in the TIR Carnet on their behalf are to indicate the HS code of the goods under box 10 of the goods manifest on the voucher not for Customs use (yellow page) of the TIR Carnet, in addition to a plain language description of the goods;
2. Urges the Customs authorities at the Customs office of departure to check, where applicable, whether the HS code shown on the goods manifest tallies with the HS code shown on the export Customs declaration and/or other commercial or transport documents.

If the TIR Carnet has been accepted by the Customs office of departure without indication of the HS code, the HS code should not be required either by subsequent Customs offices en route or by Customs offices of destination.

The absence of the HS code of the goods in the TIR Carnet shall not lead to delays during a TIR transport and shall not be an obstacle to the acceptance of TIR Carnets. The absence of the HS code shall not be considered as an infringement of the Convention and shall not lead to any liabilities of the TIR Carnet holder.

The same shall apply in those cases where the Customs authorities suspect that the HS code may be incorrect or where there are inconsistencies between the plain language description of the goods and the HS code.

Without prejudice to Article 8 paragraph 6 of the TIR Convention, the plain language description of the goods will be deemed to be correct in cases where there is an inconsistency between the plain language description and the description indicated by the HS code.

The practical application of this Recommendation shall be reviewed 12 months following the date of entry into force with a view to ensuring that it meets its objectives.

The present Recommendation will come into effect on 1 May 2008.