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Item 4 (a) (iv) of the provisional agenda

Activities and administration of the TIR Executive Board:

Activities of the TIR Executive Board

Survey on customs claims

Note by the secretariat

I. Background and mandate

1. At its ninety-eighth session, the Board requested the secretariat to send out the survey on customs claims.¹

II. Replies

2. To date, the following 23 countries have replied to the questionnaire: Belarus, Bosnia and Herzegovina, Bulgaria, Estonia, Germany, Greece, Hungary, Lithuania, Malta², Montenegro, Netherlands (Kingdom of the), North Macedonia, Norway, Poland, Republic of Moldova, Russian Federation, Serbia, Slovakia, Slovenia, Sweden, Switzerland, Türkiye and Ukraine. Out of the 23, 12 countries did not have claims to report.

III. Results of the survey

3. All amounts provided in national currencies have been converted into €, using the exchange rates of 15 January 2024.³ The following chapters present the aggregated results of the survey. Detailed country data can be found in annex.

¹ The survey was sent out on 19 January 2024 with a deadline to respond until 15 March 2024.

² Nothing to report as there is no application of the TIR Convention

³ Sources: United Nations Operational Rates of Exchange



A. Customs claims against national guaranteeing associations

General situation (number of claims)

<i>Year</i>	<i>Claims lodged</i>	<i>Paid</i>	<i>Withdrawn</i>	<i>Pending</i>
2019	27	14	7	6
2020	40	24	11	5
2021	19	13	5	1
2022	53	36	15	2
Total	139	87	38	14

General situation (amount of claims in €)

<i>Year</i>	<i>Claims lodged</i>	<i>Paid</i>	<i>Withdrawn</i>	<i>Pending</i>
2019	191 215	103 566	16 763	92 790
2020	432 233	346 734	11 586	67 798
2021	186 660	133 827	34 419	18 414
2022	672 445	299 085	257 587	27 800
Total	1 482 553	883 212	320 354	206 802

Average claims

An average submitted claim amounts to €10,666. Average paid and withdrawn claims are equal to respectively €10, 152 and €8,430.

Paid claims (number)

<i>Year</i>	<i>Within 3 months</i>	<i>After 3 months</i>	<i>Total</i>
2019	10	4	14
2020	15	9	24
2021	13	0	13
2022	26	10	36
Total	64	23	87

Paid claims (amount in €)

<i>Year</i>	<i>Within 3 months</i>	<i>After 3 months</i>	<i>Total</i>
2019	67 518	36 048	103 566
2020	317 533	29 201	346 734
2021	133 827	0	133 827
2022	223 960	75 125	299 085
Total	742 837	140 374	883 212

Withdrawn claims

On average 27 per cent of claims have been withdrawn by customs.

Comments by countries on why pending claims have not been paid:

Awaiting the resolution of outstanding lawsuits filed in response to certain payment requests.

Claims that are subject to legal proceedings

<i>Year</i>	<i>Legal proceedings</i>
2019	5
2020	5
2021	1
2022	2
Total	13

B. Customs claims against the persons directly liable**General situation (number of claims)**

<i>Year</i>	<i>Claims lodged</i>	<i>Paid</i>	<i>Withdrawn</i>	<i>Pending</i>
2019	64	28	35	8
2020	104	56	15	33
2021	63	43	6	12
2022	48	19	11	18
Total	279	146	67	71

General situation (amount of claims in €)

<i>Year</i>	<i>Claims lodged</i>	<i>Paid</i>	<i>Withdrawn</i>	<i>Pending</i>
2019	474 642	114 258	336 052	68 641
2020	614 074	217 425	188 296	208 379
2021	1 184 723	134 523	106 666	943 688
2022	441 623	41 554	201 661	198 408
Total	2 715 062	507 760	832 674	1 419 116

C. TIR guarantee level**Current level of guarantee**

US\$ 50,000 (€ 45,650): 1 country

€ 60,000: 3 countries

€ 100,000: 17 countries

One country has a guarantee limit of € 107,034.

Percentage of TIR operations where the amount of customs duties and taxes exceeds the established guarantee level

17 per cent (one country), 3 per cent (one country), 1.89 per cent (one country), 1.5 per cent (one country), very low (one country), 0 per cent (12 countries), not available/applicable (5 countries)

Percentage of claims where the amount of customs duties and taxes exceeds the established guarantee level

0 per cent (16 countries) Not available/applicable (6 countries)

Application of additional control measures if the guarantee level is exceeded

Yes: 5 countries / No: 16 countries.

Where applicable which type of additional control measures do you apply?

Escorts: 2 countries.

Additional guarantees: 3 countries.

Other:

Vehicle Tracking System (VTS) is mostly preferred for these TIR operations.

TIR+ voucher or other national guarantees but not in addition to the TIR guarantee but in exchange

Where applicable how do you apply the control measures?

Systematically: 4 countries. Selectively: 1 country.

Reason for applying selective controls

If there is any data of risk analysis on the goods or TIR Carnet Holder suspicion of smuggling denunciation or intelligence on TIR operation we mostly use Vehicle Tracking System. The escort is only preferred when the customs office does not have enough VTS units.

Problems and suggestions related to the guarantee level

The question often arises among transport operators whether the guarantee for alcoholic goods exceeds the guarantee of € 100,000 since in the Republic of Moldova TIR VOUCHER +€ 100,000 does not apply.

Unify the amount of the guarantee in all countries of the TIR Convention.

We think that the present TIR guarantee level is generally sufficient but the composition of world trade has been changing rapidly and the TIR System needs to adapt to these changes. TIR guarantee level should be raised with the launching of eTIR to compete with other transit systems and eliminate additional control measures like escorts required deposits of financial security or guarantee.

Problems and suggestions related to the collecting of the customs duties and taxes relating to irregular TIR operations

TIR VOUCHER +€ 100,000

Most of the problems relating to the collecting of customs duties and taxes relating to the irregular TIR operations have been solved with the Protocol Between the Ministry of Trade of the Republic of Turkey and the Union of Chambers and Commodity Exchanges of Turkey Regarding the Issuance of TIR Carnet and the Liabilities of the Guaranteeing Association which was signed on 1 July 2017. We still have problems with the requests for payment that are sent to a foreign TIR Carnet Holder. They are generally not paid by the TIR Carnet Holder. In addition addresses of foreign TIR Carnet Holders are usually not up-to-date and Customs Offices are not able to reach holders. Customs Offices sometimes have difficulties in determining customs duties as the definition of goods on the carnet is general or partial.

Due to the military aggression of the Russian Federation against Ukraine postal exchange (including email) between the Russian Federation the Republic of Belarus and Ukraine is not carried out.

D. Preliminary considerations**1. Customs claims statistics and comparison with the results of previous surveys**

4. The table below provides a summary comparison between the results of the 2023, 2021, 2019, 2017, 2015, 2013, 2011 and 2007 surveys. Unfortunately, in view of the absence of replies from important TIR users to the 2023, 2021, 2019, 2017 and 2013 survey the comparison of those results can be misleading.

	<i>Surveys</i>							
	2023	2021	2019	2017	2015	2013	2011	2007
Average number of lodged claims per year	35 ⁴	62 ⁴	13 ⁴	80 ⁴	181	115 ⁴	201	866
Average amount of lodged claims per year (€)	370 638 ⁴	1 251 299 ⁴	199 386 ⁴	2 451 150 ⁴	4 303 432	2 728 720 ⁴	3 630 378	22 625 657
Average number of claims paid per year	22 ⁴	43 ⁴	10 ⁴	39 ⁴	72	51 ⁴	91	58
Average amount of claims paid per year (€)	220 803 ⁴	915 518 ⁴	156 404 ⁴	1 114 833 ⁴	1 626 924	1 109 450 ⁴	1 705 851	853 984
Average value of lodged claim (€)	10 666	20 264	15 951	30 832	23 809	23 677	17 992	26 142
Claim rate (# of issued carnets per claim)	19 426 ⁴	15 031 ⁴	97 983 ⁴	23 865 ⁴	15 350	24 480 ⁴	14 193	3 900

2. TIR guarantee level

5. In general the guarantee level seems to be satisfactory. For the vast majority of countries that replied the maximum guarantee amount is now € 100 000.

6. One country reiterated that the TIR guarantee level should be raised with the launching of eTIR to compete with other transit systems and eliminate additional control measures like escorts required deposits of financial security or guarantee.

3. Other issues for consideration

7. The ratio of claims withdrawn remains at approximately a quarter of the claims lodged. Considering that these claims have passed through the stages of pre-notification and notification TIRExB may wish to continue its efforts to bring this figure down by contacting countries with high withdrawal rates.

8. The ratio of payments made after the 3-month deadline stipulated by the TIR Convention went up from 12 per cent in the previous survey to 26 per cent.

9. One country also reiterated that requests for payment that are sent to foreign TIR Carnet holders are generally not paid by the TIR Carnet holder. In addition addresses of foreign TIR Carnet holders are usually not up-to-date and customs offices are not able to reach holders. Finally they also pointed out that customs offices sometimes have difficulties in determining customs duties as the definition of goods on the TIR Carnet is general or partial.

IV. Considerations by the Committee

10. The Committee may wish to take note of the results of the survey and the above considerations.

⁴ Considering that important users of the TIR system did not reply to the 2023, 2021, 2019, 2017 and 2013 survey, those numbers should not be compared with the results of other surveys.