



## Questions & answers following the IRU webinar on TIR for Brexit on 1 February 2021

*Questions from participants have not been edited*

### Question 1:

I work in the commercial vehicle breakdown and recovery industry. We [transport] vehicles with mechanical faults or damage to and from mainland Europe. Is there any new requirements we need to be aware of?

### Answer 1:

We understand that you transport vehicles that do not need to be in a sealed compartment, and are therefore considered “heavy and bulky goods”. You do not need a TIR approved vehicle to transport such goods. However, you will need to specify that you are transporting heavy and bulky goods on every page of the TIR carnet. Your national TIR association can guide you on this.

### Question 2:

What are the major advantages of TIR compared to usual customs declaration (EU A)? Transporting goods (food products) from Lithuania to the UK.

### Answer 2:

The price of TIR is available in advance and does not depend on the value of your goods or the complexity of the operation (consolidated cargo, multiple places of loading/unloading). The TIR carnet insures the haulier against customs risks in the event of theft. The TIR guarantee is always available. In contrast, under T, the aggregate limit of the guarantor can be easily exhausted, putting business continuity at risk. Under TIR, in the event of a potential claim, the guaranteed amount will not be paid until the customs debt is proven by customs. IRU provides legal guidelines on this subject to TIR hauliers through its network of TIR national associations. TIR also enables you to organise your transport with no intermediaries.

### Question 3:

Recent UK press reports state that different countries require declarations to be written in specific ink. For example, France requires different ink from the Netherlands. Is this true? If so, can't the WCO/IRU simplify this issue?

### Answer 3:

The TIR convention does not contain any provisions regarding the use of a specific ink for completing TIR carnets. The customs authorities of the contracting parties (including France and the Netherlands) may not require TIR carnets to be filled out using a specific ink.

### Question 4:

Can our subcontractors use our TIR accreditation?

Answer 4:

This depends on various factors. But generally speaking, subcontracting is allowed under the TIR procedure, both in the EU and the UK. For more details, please contact IRU ([tir@iru.org](mailto:tir@iru.org)) or your national TIR association.

Question 5:

Can you elaborate on what is eTIR?

Answer 5:

eTIR is a fully digital equivalent of the paper-based TIR procedure. All of the customs information is provided online, rather than using a paper TIR carnet. It is governed by Annex 11 to the TIR Convention, which was adopted by all TIR contracting parties in February 2020 and will enter into force in May 2021. Its practical implementation will depend on the readiness of the IT systems of national customs authorities and will happen progressively.

Question 6:

We are an international removal company and we are specifically looking for guidance on taking household goods and furniture, along with associated items such as cars, motorbikes and boats to and from all European and non-European countries. We often have multiple customers on our vehicle. We need to understand if customs apply and at what level.

Answer 6:

TIR can help simplify your customs declaration. You will still need to specify some details (weight, description) of the transported items per consignment on the TIR carnet. TIR will be particularly useful for you in view of your consolidated cargo (multiple consignments and customers), as you will need only one guarantee to cover the whole TIR transport.

Question 7:

Who are in this moment the TIR system representative in Portugal?

Answer 7:

[The Associação Nacional de Transportadores Públicos Rodoviários de Mercadorias \(ANTRAM\)](#) is the TIR issuing and guaranteeing association in Portugal.

Question 8:

Is TIR only for single load journeys, rather than multi-drop journeys?

Answer 8:

TIR is as flexible as international road transport and can be used for consolidated cargo with multiple places of loading or unloading. Currently, the total number of loading and unloading places is limited to four (1+3, or 2+2, or 3+1).

Question 9:

We have a customer who has an English car in Portugal and we bring it back to England for its MOT and then return it back to Portugal. At the moment we have heard that the Portuguese and English Customs are imposing charges on the import and export of cars.

Answer 9:

Your questions does not seem to be related to TIR. Generally speaking, cars are subject to customs duties between EU and non-EU countries. For temporary import, ATA carnets could be used.

Question 10:

Can we say TIR is an insurance for goods carried by road across borders?

TIR is first and foremost a customs guarantee. In addition, every TIR carnet insures the haulier for customs risks (and not the commercial value of the goods) exclusively in the event of theft. The TIR Carnet represents as well the customs declaration for the goods transported.

Question 11:

Is TIR suitable for printed matter, low value items?

Answer 11:

TIR is suitable for all type of items, except cigarettes and alcohol with HS Codes: 22.07.10, 22.08, 24.02.10, 24.02.20, 24.03.11 and 24.03.19.

Question 12:

We are a forwarder for heavy and oversized goods and operate only with open truck to transport maybe excavators or engines. How does TIR work when we use open trucks?

Answer 12:

TIR can be used for this type of goods. They will be categorised as “heavy and bulky goods”. Please refer to question 1.

Question 13:

The TIR system is originally a transit system. How does this go along with only one border crossing between EU and GB?

Answer 13:

The word “transit” has a specific customs meaning here, and refers to a customs regime of suspended customs import or export duties and taxes. To use TIR, you only need to cross one border. In fact, most TIR transports carried out around the world are bilateral. For your reference, Article 2 of the TIR Convention reads: *This Convention shall apply to the transport of goods without intermediate reloading, in road vehicles, combinations of vehicles or in containers, **across one or more frontiers** between a Customs office of departure of one Contracting Party and a Customs office of destination of another or of the same Contracting Party, provided that some portion of the journey between the beginning and the end of the TIR transport is made by road.*

Therefore with Brexit, TIR can be used between the EU and GB.

Question 14:

Can you tell us, how the truck can go on a vessel with a TIR without a pre-declaration?

Answer 14:

If you are transporting goods from the UK to the EU, you need to submit a pre-declaration to the EU before boarding the vessel. You can do this using TIR-EPD – a free-of-charge

application available in 22 languages. If you are transporting goods from the EU to the UK, you should also submit a pre-declaration for the part of the journey that takes place on EU territory before departure. However, until 1 July 2021, no pre-declaration for TIR transports is required in the UK. Please contact your national TIR association for more details. If you require a more detailed answer, please provide us with an itinerary of the transport.

Question 15:

If delivering under DAP terms to EU how is VAT collected in EU?

Answer 15:

Your question does not seem to relate to TIR exclusively. Generally speaking, the VAT will be due in EU, and it shall be paid by the importer under the import declaration.

Question 16:

Is this any benefit GB - ROI?

Answer 16:

TIR carnets can be used for transport of goods between Republic of Ireland and any UK territory.

Question 17:

Is there a current database with company details that are current TIR accredited operators?

Answer 17:

The International TIR Data Bank (ITDB) and contains the most complete list of TIR accredited operators. This data bank is for customs use only and hosted by the UNECE. IRU also has a list of TIR accredited operators based on information provided by its member associations. Contact IRU at [tir@iru.org](mailto:tir@iru.org) and we will be happy to assist you in finding your business partners.

Question 18:

There are lack of information, where truck driver has to go when he arrives in the UK with the TIR. Does he have to find a customs office himself without a need for a customs broker or he has to follow clients' directions and go directly to customers' warehouse. The UK customs workers and UK based customs brokers simply do not know how the TIR system works.

Answer 18:

The UK customs office of entry is located in the port. During pilot TIR operations, it was very easy to find. Please contact us at [tir@iru.org](mailto:tir@iru.org) and we will find a solution for you.

Question 19:

Can I please have the details of the RHA webinar for next week?

Answer 19:

The webinar organised by RHA will take place on 10 February at 14:00 GMT. You can register here: <https://register.gotowebinar.com/register/8126955946874965006> or contact RHA here: <https://www.rha.uk.net/contact/enquiry>.

Question 20:

Is EUR 100,000 maximum coverage?

Answer 20:

Yes, the TIR carnet represents a financial guarantee of up to EUR 100,000. But your customs risk may be higher. As access to the TIR system is so strictly controlled, customs authorities in the EU and the UK usually accept the TIR guarantee even for transports for which the customs duties and taxes at risk exceed EUR 100,000.

Question 21:

Can we carry personal effects/household goods under TIR?

Answer 21:

Yes, if the goods are in the secured vehicle compartment and are under customs control. Please refer to question 6.

Question 22:

Is the use of TIR allowed using a multi Pallet Network, Palletways Pall Ex?

Answer 22:

TIR seems to be fully compatible with your business. For more details, please contact us at [tir@iru.org](mailto:tir@iru.org).

Question 23:

If I'm a known consignor, is that simplify process for TIR Carnet?

Answer 23:

EU and UK legislation provide for authorised consignees to terminate the TIR operation at their premises, rather than at the customs office of destination. However, the customs procedures of departure (sealing the vehicle and putting the stamps in the TIR carnet) must still be carried out by at a customs office (unless such right is clearly delegated by customs authorities to authorised consignor).

Question 24:

Is TIR carnet is more simple/flexible than an ATA Carnet?

Answer 24:

The TIR and ATA carnets are used for different purposes. The ATA Carnet is an international customs document that permits duty-free and tax-free temporary import of non-perishable for up to one year (most often for exhibitions and competitions). In contrast, the TIR Carnet is the internationally harmonised customs document in the TIR procedure. Among other things, the TIR Carnet provides a financial guarantee for the payment of the suspended taxes and duties during the transit of the goods, before the procedure of import of the goods by the importer.

Question 25:

You mentioned that the TIR Carnet has guarantee value for EUR 100,000 of duty. What should happen if my goods could possibly exceed this amount? Does the trader have to get an additional guarantee in place?

Answer 25:

The main essence and purpose of the TIR system is to facilitate the movement of goods across borders, and contracting parties to the TIR Convention do not require any additional

guarantees. This principle follows from Article 4 of the TIR Convention. Please refer to question 20.

Question 26:

For transport from China to UK are there any additional steps needed compared to transport to EU?

Answer 26:

If you transit through the Eurasian customs Union (Kazakhstan, Russia, Belarus), you will need to comply with their national requirements. For this purpose, TIR is particularly useful. Please contact us at [tir@iru.org](mailto:tir@iru.org) for more assistance.

Question 27:

Does each truck / trailer have to be registered to the TIR system and must they display the TIR sign during transit?

Answer 27:

Yes, every vehicle needs to be approved. You will receive a certificate of approval, which is valid for two years. It does not apply to containers, heavy and bulky goods or livestock. Nevertheless, for every transport using a TIR carnet, you should have a TIR plate on your vehicle.

Question 28:

Is it possible to use a TIR carnet for goods from Northern Ireland to the EU through the GB?

Answer 28:

Yes, it is possible, since you will cross the UK/EU border.

Question 29:

Following last year's TIR run from the Arabian Gulf to China. What is the current country coverage of the TIR network?

TIR is constantly expanding its geographical coverage. You can find more information on our website: <https://www.iru.org/where-we-work#tir>

Question 30:

Can you still use TIR for goods travelling other than by truck, say from one continent to another by ship or air?

Answer 30:

TIR is intermodal. The only condition is that at least a part of journey is completed by road. This means that you can use TIR for transport of a container from one continent to another, if at the beginning and/or end of your journey, the container is transported by road. The goods must also cross at least one border.

Question 31:

If we have the TIR status, we can collect goods in the UK and travel straight to the Import customs Office / Agent (given we have the TIR-Carnet)? Which Details are required to create a TIR-Carnet?

Answer 31:

If you get TIR accreditation, you can obtain TIR carnets from your national TIR association. The TIR carnet is a centrally printed document with high-level security features. Once you have TIR carnets, you may either complete them yourself for each transport, or seek the assistance of customs broker and indeed go directly at the customs office of destination. For more information, please contact your national TIR association.

Question 32:

I am a transport company from Romania, we transport cars from Romania to UK and return. I don't buy cars, just transport it for individuals. Do I need TIR carnet?

Answer 32:

You can only use TIR carnet if you transport the cars on a commercial vehicle (truck). If you are driving each car, you may not use TIR carnet.

Question 33:

How would the requirement of a secured load compartment work for transport of plant machinery - which typically is driven onto a plant truck / trailer with nothing surrounding it? Is TIR an option for this kind of load?

Answer 33:

TIR perfectly works for this type of goods. They will be considered as "heavy and bulky goods" and can be transported by vehicles that are not TIR approved. Please refer to question 1.

Question 34:

Could I have an invite link for the follow up conference that has been referenced in this call, please?

Answer 34:

The webinar organised by RHA will take place on 10 February at 14:00 GMT. Please register here: <https://register.gotowebinar.com/register/8126955946874965006> or contact RHA through <https://www.rha.uk.net/contact/enquiry>.