

Brussels, 8.8.2017
COM(2017) 408 final

ANNEX 1

ANNEX

to the

Proposal for a Council Decision

on the position to be adopted on behalf of the European Union within the Administrative Committee for the TIR Convention as regards the proposal to amend the Customs Convention on the international transport of goods under cover of TIR carnets

ATTACHMENT

AMENDMENTS TO THE CUSTOMS CONVENTION ON THE INTERNATIONAL TRANSPORT OF GOODS UNDER COVER OF TIR CARNETS (TIR CONVENTION 1975)

Amendments to the main body of the TIR Convention, subject to the amendment procedure of Article 59.

Article 1, paragraph (q)

After customs authorities *add* or other competent authorities.

Article 2

Before frontiers *insert* customs

Article 3, paragraph (b)

For approved *read* authorized.

Article 6, paragraph 2

For approved *read* authorized.

Article 11, paragraph 3

For three months *read* one month.

Article 38

For the existing text *read*

Each of the Contracting Parties shall have the right to exclude temporarily or permanently from the operation of this Convention any person guilty of a serious or repeated offence against the customs laws or regulations applicable to the international transport of goods. The conditions in which the offence against the customs laws or regulations is considered to be serious shall be decided by the Contracting Party.

Amendments to the Annexes of the TIR Convention, subject to the amendment procedure of Article 60.

Annex 6, Explanatory Note 0.8.3

For US\$ 50,000 *read* 100,000 Euros

Annex 6, Explanatory Note 8.1 bis.6

Add a new Explanatory Note 8.1 bis.6 to *read*

The Committee may ask the competent United Nations services to perform the additional examination. The Committee may, alternatively, decide to engage an independent external auditor and mandate the TIR Executive Board to prepare the terms of reference of the audit, based on the object and purpose of the audit as determined by the Committee. The terms of reference shall be approved by the Committee. The additional examination by an external independent auditor shall result in a report and a management letter that shall be submitted to

the Committee. In such a case, the financial cost of engaging an independent external auditor, including the related procurement procedure, shall be incurred by the budget of the TIR Executive Board.

Annex 8, Article 1 bis

After the existing text insert new paragraphs 4, 5 and 6 to read

“4. The Committee shall receive and examine the annual audited financial statements and audit report(s) submitted by the international organization pursuant to the obligations under Annex 9, Part III. In the course and within the scope of its examination, the Committee may request that additional information, clarifications or documents be provided by the international organization or the independent external auditor.

5. Without prejudice to the examination mentioned in paragraph 4, the Committee shall, on the basis of a risk assessment, have the right to request additional examinations to be carried out. The Committee shall mandate the TIR Executive Board or request the competent United Nations services to carry out the risk assessment.

The scope of additional examinations shall be determined by the Committee, taking into account the risk assessment of the TIR Executive Board or of the competent United Nations services.

The results of all examinations referred to in this article shall be kept by the TIR Executive Board and provided to all Contracting Parties for due consideration.

6. The procedure for undertaking the additional examinations shall be approved by the Committee.

Annex 9, Part I, subtitle

Before conditions and requirements add Minimum

Annex 9, Part I, paragraph 1 (first line)

After The add minimum

Annex 9, Part I, paragraph 7

For Contracting Parties read that each Contracting Party

Annex 9, Part II, Procedure, Model Authorization Form, paragraph 1

For approved read authorized

Annex 9, Part III, paragraph 2

After subparagraph (n) insert new subparagraphs (o), (p) and (q) to read

(o) maintain separate records and accounts containing information and documentation which pertain to the organization and functioning of an international guarantee system and the printing and distribution of TIR Carnets;

(p) provide its full and timely cooperation, including, but not limited to, allowing access to the above records and accounts to the competent United Nations services or to any other duly authorized competent entity and, at all times, facilitating additional inspections and

audits performed by them on behalf of Contracting Parties, pursuant to Annex 8, Article 1 bis, paragraphs 5 and 6.

(q) engage an independent external auditor to conduct annual audits of the records and accounts mentioned under subparagraph (o). The external audit shall be performed in accordance with International Standards on Auditing (ISA) and shall result in an annual audit report and a management letter which shall be submitted to the Administrative Committee.