

Annex H
Responsibilities of a guarantee association as laid out in articles 6, 8, 9, 10 and 11 of the TIR Convention¹

The responsibilities of a guarantee association are as follows:

1. An association shall issue TIR Carnets only to persons, whose access to the TIR procedure has not been refused by the competent authorities of Contracting Parties to the TIR Convention (“Contracting Parties”) in which the person is resident or established.
2. Authorisation for access to the TIR procedure shall be granted only to persons who fulfil the minimum conditions and requirements laid down in Annex 9, Part II to the Convention. Without prejudice to Article 38 of the Convention, the authorisation shall be revoked if the fulfilment of these criteria is no longer ensured.
3. Authorisation for access to the TIR procedure shall be granted according to the procedure laid down in Annex 9, Part II to the Convention.
4. The guaranteeing association shall undertake to pay up to the maximum of the guaranteed amount of the import and export duties and taxes together with any default interest due under the Customs laws and regulations of the Contracting Party in which an irregularity leading up to a claim against the guaranteeing association has been established in connection with a TIR operation shall be liable, jointly and severally with the persons from whom the sums mentioned above are due, for payment of such sums.
5. In cases where the laws and regulations of a Contracting Party do not provide for payment of import or export duties and taxes as provided for in paragraph 1 above, the guaranteeing association shall undertake to pay, under the same conditions, a sum equal to the amount of the import or export duties and taxes and any default interest.
6. HMRC shall, for guaranteeing associations based in the UK, determine the maximum sum per TIR Carnet, which may be claimed from the guaranteeing association on the basis of the provisions of paragraphs 1 and 2 above. In the United Kingdom, this sum has been determined at £90,000.
7. The liability of the guaranteeing association to HMRC shall commence at the time when the TIR Carnet is accepted by the Customs office of departure. In the succeeding countries through which goods are transported under the TIR procedure, this liability shall commence at the time when the goods enter these countries or, where the TIR transport has been suspended under Article 26, paragraphs 1 and 2 of the Convention, at the time when the TIR Carnet is accepted by the Customs office where the TIR transport is resumed.
8. The liability of the guaranteeing association shall cover not only the goods which are enumerated in the TIR Carnet but also any goods which, though not enumerated therein, may be contained in the sealed section of the road vehicle or in the sealed container. It shall not extend to any other goods.
9. For the purpose of determining the duties and taxes mentioned in paragraphs 1 and 2 of Article 8 of the Convention, the particulars of the goods as entered in the TIR Carnet shall, in the absence of evidence to the contrary, be assumed to be correct.

¹ The Convention on International Transport of Goods Under Cover of TIR Carnets, 1975

10. The guaranteeing association shall fix the period of validity of the TIR Carnet by specifying a final date of validity after which the Carnet may not be presented for acceptance at the customs office of departure.
11. Provided that it has been accepted by the customs office of departure on or before the final date of validity, as provided for in paragraph 1 of Article 9 of the Convention, the Carnet shall remain valid until the termination of the TIR operation at the customs office of destination.
12. Discharge of a TIR operation has to take place without delay.
13. When HMRC has discharged a TIR operation they can no longer claim from the guaranteeing association payment of the sums mentioned in Article 8, paragraphs 1 and 2 of the Convention, unless the certificate of termination of the TIR operation was obtained in an improper or fraudulent manner or no termination has taken place.
14. Where a TIR operation due to be terminated in the UK has not been discharged, HMRC shall:
 - a. notify the TIR Carnet holder at his address indicated in the TIR Carnet of the non-discharge;
 - b. notify the guaranteeing association of the non-discharge.

HMRC shall notify the guaranteeing association with a maximum period of one year from the date of acceptance of the TIR Carnet by those authorities or two years when the certificate of termination of the TIR operation was falsified or obtained in an improper or fraudulent manner.

15. Where the payment of the sums mentioned in Article 8, paragraphs 1 and 2 of the Convention becomes due, HMRC shall, so far as possible, require payment from the person or persons directly liable for such payment before making a claim against the guaranteeing association.
16. The claim for payment of the sums referred to in Article 8, paragraphs 1 and 2 of the Convention shall be made against the guaranteeing association at the earliest three months after the date on which the association was notified that the operation had not been discharged or that the certificate of termination of the TIR operation had been falsified or obtained in an improper or fraudulent manner and not more than two years after that date. However, in cases of TIR operations which, during the above-mentioned period of two years, become the subject of administrative or legal proceedings concerning the payment obligation of the person or persons referred to in paragraph 2 of Article 11 of the Convention, any claim for payment shall be made within one year of the date on which the decision of the court becomes enforceable.
17. The guaranteeing association shall pay the amounts claimed within a period of three months from the date when a claim for payment is made against it.
18. The sums paid shall be reimbursed to the guaranteeing association if, within a two year period following the date on which the claim for payment was made against it, it has been established to the satisfaction of HMRC that no irregularity was committed in connection

with the TIR operation in question. The two year time limit may be extended in accordance with national legislation.