

**Customs Directorate, Chapter 6.8 –
TIR Convention**

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Chapter 6.8 – TIR Convention

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Part 6.8.1 – TIR Carnet (TIR)

1. The Content of this Chapter

Part 6.8.1 discusses the transportation of goods from the customs office of the country of origin to the customs office of the country of destination according to the procedure called the "TIR Procedure". The TIR Convention was signed in Geneva on 14.11.1975, entered into force for Israel on 14.8.1984 and was published in Conventions 964, the amendments to the convention have entered into force since then.

The TIR system allows for the improvement and simplification of land transportation and cargo transit between countries on land and defines a system of international tariff conventions for land transport. In common with other existing customs transit procedures, the TIR Procedure allows the transfer of goods under the supervision of various customs in the world at international border crossings, without the need to pay customs and taxes.

2. Terms and Definitions

"TIR Convention" – an international customs convention, which allows the transportation of cargo while passing through one or several countries and the simplification of the procedures for the transit of cargo between different countries.

"TIR Operation" – transport of goods from the customs office of the country of origin to the customs office of the country of destination according to the procedure called the "TIR Procedure" established in this part.

"Import Payments and Import Taxes or Export Payments and Export Taxes" – customs payments and all other payments, taxes, fees or other levies levied on the import or export of goods, or in connection with the import or export of goods, but do not include fees and levies limited in amounts to the estimated cost of services provided.

"Road Vehicles" – road motor vehicles, including any towed or dragged items intended to be attached to it.

"Attached Vehicle" – attached vehicles traveling across the road as a single unit.

"Container" – transport vessels (shipping box, container, or similar):

1. Closed in whole or in part to form a compartment designed to contain goods.
2. Of a stable nature and thus strong enough to allow its repeated use.
3. Specially designed to facilitate the transport of goods, by a single means of transport or by other means of transport, without the need for intermediate loading.
4. Designed for easy handling, especially when transporting it by a single means of transport or another means of transport.
5. Designed to be easy to fill and empty.
6. Has an internal volume of one or more cubic meters. "Detached Vehicles" will be deemed as containers.

"Customs Office of the Country of Origin" – any customs office of a contracting party, where the international transport of a cargo of goods, or part of a cargo of goods, begins, according to the TIR Procedure.

"Customs Office of the Country of Destination" – any customs office of a contracting party, where the international transport of a cargo of goods, or a part of a cargo of goods, ends, according to the TIR Procedure.

"Customs Office of the Country of Transit" – any customs office of a contracting party through which a road vehicle, attached vehicle, or container, imported and exported in the course of a TIR Operation, passes.

"Person" – a natural person or legal entity as the case may be.

"Heavy Goods or Bulky Goods" – any heavy object or of an unusual size or shape which, due to its weight, size, or nature, is not normally transported in a closed road vehicle or in a closed container.

"Guarantor Association" – an association approved by the customs authorities of a contracting party to act as a guarantor for persons using the TIR Procedure.

"Port" – including land transit.

"The Supervisor of the Inspection Unit" – the supervisor of the inspection unit at the customs office or anyone authorized by him.

"Termination" – termination of the procedure.

"Bill of lading" – a document issued by or on behalf of the carrier and used for: receipt, proof of a transport contract, certificate of holdership.

3. Training of Guarantor Associations to issue TIR Carnets

- A. "The Road Transporters and Conveyancers Council in Israel" (hereinafter – the Road Transporters Council) has been approved by the IRU (International Road Transport Union) and the Customs Division as an association authorized to issue TIR Carnets in the State of Israel, subject to the same conditions and guarantees, as stipulated in the Guarantee Agreement between the Road Transporters Council and the Customs and VAT Division. Also, the "**Road Transporters Council**" was approved to act as a guarantor association in relation to operations by virtue of TIR Carnets issued by equivalent foreign associations affiliated to the same international organization, to which the aforementioned association is affiliated.

The association is obliged to comply with all the terms of the convention. Also, an association will not be approved in the State of Israel, unless its guarantee applies to the areas of liabilities, which are mandatory in that country, in relation to operations by virtue of TIR Carnets issued by foreign associations affiliated to the same international organization, to which this association itself is affiliated.

- B. A company that wishes to receive, hold and operate by virtue of TIR Carnets, will contact the Customs and VAT Division through the Israeli Road Transporters Council on a special form that includes the company's identification information, including its VAT number and 2 answers to the questions below:
- 1) Are there any obligations of the company towards the Customs and VAT Division?
 - 2) Has the company and/or its holder been convicted of Customs or VAT offenses in the last 7 years?

After filling out the form by the company, the authorized customs officer will sign it and return it to the company that submitted it for the purpose of forwarding it to the Israeli Road Transporters Council.

- C. Certificates regarding the intactness of a container registered in Israel will be given by entities with appropriate professional knowledge authorized for this purpose by the Customs and VAT Directorate.

The following entities have been authorized by the Customs Directorate to issue these certificates:

- 1) The Technion.
- 2) The Israeli Standards Institute.

The certificate will be given by the aforementioned entities on a form made of special paper as stipulated (see appendices) upon application by the transporting company under TIR Carnets and subject to the restrictions detailed in the certificate. The form will be stamped with the stamp of the Customs Office through which the container will be exported abroad for the first time, only after inspection and approval by the Technion or the Israeli Standards Institute. The certificate is valid for two years, with the possibility of extending it up to 3 times.

4. Procedures for Entering a Vehicle of a Foreign Country into Israel under the TIR Procedure

A. Entry procedure for vehicles of a foreign country with which there is no mutual transportation agreement

- 1) A foreign commercial vehicle from a country with which Israel does not have a transportation agreement regarding the transportation of goods, must, upon entering Israel, have a vehicle registration and license from the licensing authority of the Ministry of Transportation, according to Regulations 573 and 577 of the Traffic Regulations.
- 2) **A foreign driver** entering Israel for the purpose of transportation under the TIR Convention must have the following documents:
 - A) Valid passport.
 - B) Valid international driver's license (written in English).
 - C) A Jordanian driver must also present a Security Card signed by the authorized security officers of Jordan.
- 3) **A foreign vehicle** must have:
 - A) Valid national vehicle license written in the English.
 - B) "Green Card" (international car insurance certificate) or any Israeli compulsory insurance, valid for the duration of its stay in Israel.
 - C) Certificate for vehicles for the purpose of transporting goods under the customs seal of the country of origin (see example in the appendices).
 - D) Temporary traffic permit in Israel – (formerly Customs Form 161)
- 4) **The cargo** will be accompanied by the following documents:
 - A) List of cargo contents (L.L) (Required).
 - B) International Bill of Lading (R.M.C)
 - C) A valid TIR Carnet signed with the customs stamp of the country of origin (page 2, yellow field 23), provided that the date of the customs stamp in the country of origin does not exceed the carnet validity date listed in field 1 – on the front of the carnet.
- 5) The dimensions and weights allowed and required of foreign vehicles shall be in accordance with those accepted according to the laws of the State of Israel.
- 6) Every foreign commercial vehicle passing through Israel with a total weight of over 10,000 kg must have a special transporter's license/permit, which is limited to the time of its stay in Israel. The request for the license/permit must be submitted on a form that can be obtained at the Cargo Division of the Ministry of Transportation.

B. Entry procedure for vehicles of a foreign country with which there is a mutual transport agreement (for example the Netherlands, Belgium, Germany and France)

- 1) A foreign commercial vehicle that enters Israel pursuant to an agreement between the State of Israel and its country of origin, regarding the transportation of goods, **is required to obtain a permit for the international transportation of goods by road** upon entering the State of Israel. This rule is not valid for countries which the agreement exempts them from the obligation of this permit.
- 2) This authorization is given by the Ministry of Transportation in the country of origin, on a form drawn up according to a mutual agreement between the countries.
- 3) In accordance with Regulations 573 and 576 of the Traffic Regulations, such a commercial vehicle is exempt from the obligation to register and obtain a vehicle license from the licensing authority, if the vehicle is within the territory of the State of Israel for a period not exceeding 60 days.
- 4) Sections 4a – 5 above also apply to the vehicle and the cargo as mentioned.
- 5) A foreign commercial vehicle entering Israel pursuant to an agreement between the State of Israel and its country of origin, regarding the transportation of goods, is exempt from the obligation of a transporter license.

5. The Procedure in the Customs Offices

The customs authority will set internal and organizational arrangements for handling TIR carnets in accordance with this procedure, including the computerized tracking system.

A. Goods prohibited for transport accompanied by TIR carnets in all countries that are signatories to the convention

The goods below, that are accompanied by TIR carnets, are prohibited for transport (regardless of quantity or value):

- 1) Alcohol and its products.
- 2) Tobacco and its products.

B. Imported goods in transit that are accompanied by TIR carnets

- 1) In the transit of imported goods that are accompanied by a TIR carnet and whose final destination is not Israel, the carnet will be used for the transit of goods through the customs stations at the port of entry and exit from Israel.
- 2) The physical carnet will be used to move the goods in addition to the existing notice, which does not replace the submission of the physical carnet to the customs office.
- 3) 24 hours before the arrival of the goods that are accompanied by the TIR carnet, an electronic notice will be received at customs with all the data of the physical carnet.

4) The customs system will connect the TIR declaration to the relevant cargoes to the same declaration (maritime transaction identifier, land storage certificate, etc.)

5) In accordance with the definitions of the Security Unit in the Customs Directorate, the customs employees at the 2 relevant customs offices that are related to TIR will receive one of the following tasks:

- The task of performing x-ray screening without document control
- Performing document control
- Performing a physical examination

6) **The task of performing x-ray screening**

- For x-ray screening, a summons for inspection will be sent to the person who reported the cargo to the customs and to the storage site – the summons will contain the planned inspection date.
- The customs inspector will verify that the physical cargo data matches the cargo data that appears in the customs computer system.
- If the inspection is completed properly, the inspector will sign the physical carnet – including the seal data (if changed) and complete the inspection properly.
- Following the completion of an inspection, "intact" messages will be sent to the storage sites and the IRU confirming the release of the cargo from the entry site or the exit site (depending on the stage at which the inspection was carried out).

7) **Performing document control**

- In cases where the security unit decided on document control only. The carnet holder must come to the inspectors' office at the customs office to physically sign the form.
- It will be possible to schedule a physical inspection through document control (if he deems it necessary) and sign the carnet only after the inspection is completed.
- If there is no need for a physical inspection (screening or physical), or after the end of the inspection (if it was necessary) the representative of the inspectors will sign the carnet, and at the same time will grant a permit through the document control task.

- Following the completion of the control, messages will be sent to the storage sites and to the IRU that the cargo can be released from the entry site or the exit site (depending on the stage at which the inspection was carried out)
 - In cases where a significant discrepancy was found between the screening data and the physical cargo. One of two things may be done:
 - Cancelling the existing carnet in the system and ask the agent to transmit a new carnet that matches the physical data.
 - Not allowing the cargo to enter the country.
- 8) The decision on one of these options will be made by the supervisor of the inspection unit at the relevant customs office.
- 9) The person in charge of the inspection unit at the customs office at the port of entry will check the following details in the carnet:

For each entry of goods accompanied by a TIR carnet for the purpose of transit, it must be verified in the IRU computerized tracking system that the TIR carnet is valid, not fake or invalid. It must also be verified that all the pages of the carnet have been filled in by the carnet holder or his representative. Only after the inspection, the authorized customs officer is allowed to put the international stamp of the customs office on the carnet.

In addition, the inspection of the TIR carnet will be carried out in accordance with the following sections:

- a) The customs officer will verify that the correct details have been filled in on the yellow page on the cover of the carnet (the declaration of the goods). There is a need to make sure that the authorized customs officer does not sign this page.
- b) The customs officer will verify that the appendices in the carnet have been properly stamped, then verify that the carnet holder or his representative has filled in fields 2-15 on all pages, in the designated places (date, stamp + signature).
- c) The customs officer will verify that the international stamp of the customs in the country of origin has been stamped on the white page, marked as VOLET NO 1, in field 17 confirming the customs seal of that customs office in the port of origin in field 16.
- d) The customs officer will fill in fields 18-23 on the white voucher, marked as VOLET NO 1, and will sign with the international customs stamp to the right of field

23 on the white voucher, and fill in fields 18-23 on the green voucher, bearing the marking VOLET NO 2, and will stamp the international customs stamp to the right of field 23 on the green voucher.

- e) The customs officer will fill in the appendix, marked as SOUCHE NO 1, on the white page in fields 1-5, with the same data that was filled in fields 18-23 above, and will stamp the international customs stamp in field 6 of the appendix (the appendix shall always remain attached to the carnet and must not be torn off).
- 10) The supervisor of the inspection unit at the customs office at the port of departure will check the following details in the carnet:
- a) Make sure that fields 18-23 on the green page, marked VOLET NO 2, have been filled in and stamped by the customs office at the port of entry.
 - b) Make sure that no corrections have been made in fields 16 and 17 in all the vouchers, marked as VOLET NO 2. Each correction will be made by deleting the incorrect details by drawing one line only that made the correction and will be confirmed with the international customs stamp.
 - c) Fill in fields 24-28 on the green voucher, marked as VOLET NO 2, and stamp the international customs stamp to the right of field 28 on the green voucher.
 - d) Fill in the appendix, marked as SOUCHE NO 2, on the green page in fields 1-5, with the same data that was filled in fields 24-28 above, and stamp the international customs stamp in field 6 of the appendix (the appendix shall always remain attached to the carnet and must not be torn off).
 - e) Send the green voucher (fields 18-28 only) within 3 working days to the port of entry for the purpose of closing the tracking. The aforementioned green voucher will be attached at the port of entry to the white voucher which is torn off upon entry.
 - f) The appendix, marked as SOUCHE NO 2, on the green page shall always remain attached to the carnet and must not be torn out, while the green voucher, marked as VOLET NO 2 (**fields 1-17**), will be torn out and kept in a special binder for tracking at the port of departure.
- 11) In any case of transferring goods, that are accompanied by a TIR carnet, through Israel, the following details must be checked at the customs office at the port of entry and at the port of exit:
- a) The intactness of the seals while comparing their numbers to those recorded in the TIR carnet.

- b) The intactness of the containers on all sides, including the top and bottom.
- c) There is a need to make sure that official TIR plates, 250 mm wide and 400 mm long, in white color on a blue background, have been attached to the vehicle. The height of the letters of the word TIR will be 200 mm and the thickness at least 20 mm. There is a need to check that one plate is at the front of the vehicle while the other plate is at the rear of the vehicle or its attached unit.
- d) At the port of departure, the duration of the truck's transit time through Israel must also be checked.

When the seal is found to be intact, there is no need to conduct a physical inspection of the goods, except in exceptional cases, where reasonable suspicion arises. If at the port of entry a broken seal or any sign of a break-in is discovered, the contents of the delivery must be checked against what is written in the carnet and then the container must be closed with a new customs seal, and the reason for the new seal and the number its number must be noted on each and every page in field 16 of the carnet, including the signature and stamp on the change and update in the computer.

If a broken seal or any sign of a break-in is discovered at the port of exit, the contents of the delivery must be checked against what is written in the carnet and opened if necessary for investigation and reported immediately to the investigation unit at the customs office at the port of entry, for instructions regarding further handling.

In any case of a broken seal or any sign of a break-in, the TIR department at the Israeli Road Transporters Council must also be reported and the computerized tracking system must be updated. Also, any delay in arriving at the port of departure will require an investigation and questioning of the vehicle driver as to the reason for his delay in transit.

In each of the above cases, the security officer of the Customs Directorate must be informed

- e) If the carnet has been dismissed with reservation due to a discrepancy in the goods, a broken seal or any other problem, this must be noted in field 27 in the carnet, while stamping all the vouchers with a red letter "R" and the reason for the reservation must also be stated in English and the computerized tracking system must be updated accordingly.
- 12) In order to prevent abuse of the TIR procedure, the customs collector at the port of entry may at his discretion:
- a) Determine a period of time for the transition from the port of entry to the port of exit.
 - b) Require the driver of the vehicle to travel in the territory of Israel with an escort, at the transporter's expense, while determining a period of time for the transit.

- c) The escort will be an escort authorized by law, subject to all the required approvals and the approval of the Customs and VAT Directorate. The escort will be at the transporter's expense.
 - d) Demand that the vehicles will pass in a designated route.
 - e) Demand that the inspection of road vehicles, attached vehicles or containers be carried out during the driving route. The loads will be checked only in exceptional cases.
 - f) In products with a high purchase tax, for which the TIR carnet cover of \$50,000 does not cover the inherent taxes, it is desirable that the customs collector set special arrangements, as detailed above, including escorting the transportation of the goods from the port of entry to the port of exit and determining a period of time for transit.
- 13) If the customs officers performed a cargo inspection of road vehicles during the drive or at one of the customs stations, they will record on the TIR carnet vouchers used in Israel, on the appropriate connections and on the remaining vouchers in the TIR carnet, the details of the new seals and stamps that were made and of the inspections that were carried out. Any correction shall be made by deleting the incorrect details by drawing one line only and adding the correct details, each such correction shall be signed by the authorized customs officer who made the correction and confirmed with the international customs stamp.

Upon completion of the inspection, the customs officer will report on a report form to the TIR department at the Transporters Council any changes made on the TIR carnet.

- 14) Where it is determined to the satisfaction of the customs collector that goods in transit listed in the TIR carnet have been damaged or lost or completely destroyed in an accident or force majeure, or that they are missing due to their nature, the customs collector shall waive the payment of the taxes due as usual, if proof of this has been presented to his satisfaction.

If the carnet is lost or destroyed during the trip, the transporter must immediately report to the Transporter Council, which will consider issuing a new carnet, if necessary, according to the procedure established by the IRU.

With the issuance of a new carnet by the Transporters Council, the transporter must come to the customs office at the port of entry, in order to have the carnet stamped by the customs officer according to the accepted procedure.

- A. In order for the provisions of this part to apply, regarding road vehicles, or containers – the conditions for the structure and equipment of the vehicles and containers specified in Appendix 2 to the TIR Convention with regard to road vehicles, and in Appendix 7 – with regard to containers, must be followed (Certified by the Israeli Standards Institute).

- B. Road vehicles and containers will be approved in accordance with the procedures set in Appendices 3 and 7 of the TIR Convention, as well as the approval certificates will be in accordance with the examples given in Appendices 4 and 7 of the TIR Convention.

C. Goods imported to Israel accompanied by TIR carnet

- 1) Goods that are imported accompanied by a TIR carnet and whose final destination is in Israel, an import list for consumption in Israel or a storage declaration will be submitted for them, as the case may be. The import will be subject to all import laws as usual.

The Ports Authority will arrange a suitable place to conduct a physical inspection of the goods, in cases that the declaration leads to a mandatory process. The physical inspection of the goods will be done only after checking the intactness of the seals.

- 2) Upon presenting the carnet to the handling worker, the worker will check the following details:
- a) The correctness of the customs seal of the country from which the goods are imported, and the matching of their number with the seal number registered in the carnet.
 - b) The validity of the carnet, and also verify that it is not fake or invalid, according to a check in the computerized tracking system.
 - c) That the carnet was signed with the customs stamp of the port of departure, no later than the date specified in section 1 on the yellow cover of the carnet.
 - d) The existence of the customs approval from the country of origin (It will not be possible to obtain a TIR carnet without the customs approval of the country of origin).
 - e) The name of the authorized carnet holder or his authorized representative to act in accordance with the TIR procedure.
 - f) Is the list of goods specified on the yellow page of the carnet (the goods declaration) the same as the specification on the bill of lading (C.M.R or other) or the supplier's invoice attached to the import declaration.
- 3) The person in charge of the inspection unit at the customs office at the port of entry will also check the following details in the carnet:
- a) Make sure that the carnet holder or his representative filled in the white page, marked as **VOLET NO 1**, in fields 2-12 and signed in fields 13-15 in the designated places (date, stamp + signature).
 - b) Make sure that the international stamp of the customs in the country of origin has been stamped on the white sheet, marked as **VOLET NO 1**, in field 17 confirming the customs seal of that customs office in the port of origin in field 16.

- c) Fill in fields 18-23 on the white voucher, marked as VOLET NO 1, sign with the international customs stamp to the right of field 23 on the white voucher, also fill in fields 18-23 on the green voucher, marked as VOLET NO 2, and stamp the international customs stamp to the right of field 23 in the green voucher.
 - d) Fill in the appendix, marked as SOUCHE NO 1, on the white page in fields 1-5, with the same data that was filled in fields 18-23 above, and stamp the international customs stamp in field 6 of the appendix (the appendix shall always remain attached to the carnet and must not be torn off).
 - e) Tear off voucher no. 1, marked as VOLET NO 1, which he will keep in a special binder for tracking along with the green page, marked as VOLET NO 2.
 - f) Fill in fields 24-28 on the green voucher, marked as VOLET NO 2, and will stamp the international customs stamp to the right of field 28 on the green voucher.
 - g) Fill in the appendix, marked as SOUCHE NO 2, on the green page in fields 1-5, with the same data that was filled in in fields 24-28 above, and stamp the international customs stamp in field 6 of the appendix.
 - h) Tear off the green voucher (fields 2-28) only. The aforementioned green voucher will be attached to the white voucher and kept in a special binder for tracking.
 - i) The appendix, marked as SOUCHE NO 2, on the green page shall always remain attached to the carnet and must not be torn off. If the carnet has been dismissed with a reservation due to a discrepancy in the goods, a broken seal or any other problem, this must be noted in field 27 in the carnet, while stamping all the vouchers with a red "R" letter, and the reason for the reservation must also be stated in English and the computerized tracking system must be updated accordingly.
- 4) The customs officer at the port of entry will maintain a registry of TIR carnets for which Israel is the country of destination. Each carnet will receive a consecutive serial number (for example, carnet no. 20 in 2023 will receive the number TIR 20/23, which will also be recorded in field 21 of the register).
 - 5) The authorized customs officer will update the computerized tracking system (SAFE TIR) with the following data:
 - a) Carnet number.
 - b) Number of import declaration or storage declaration.
 - c) Name of the customs station and its number in Israel.
 - d) Date of clearance of the goods. The carnet number, if it is different from the carnet number entering the country.
 - e) Was partial or full unloading of cargo carried out?
 - f) Final approval or approval with reservations (R) and detailing the problem.

- g) On which page number of the carnet were the goods cleared.
- 6) Upon the arrival of the cargo at the customs office of the destination, and provided that the goods were then subjected to another system of customs supervision such as storage in a licensed warehouse, or released for domestic consumption, the dismissal of the TIR carnet will take place without delay. However, if the goods were not immediately placed under a different customs regime (authorized warehouses), the customs collector may reserve the right to make the dismissal of the carnet conditional on the fact that a new responsibility will come under the responsibility of the guarantor association for this carnet.

D. Goods exported from Israel accompanied by a TIR carnet

- 1) The goods and vehicles will be presented with a TIR carnet and a valid vehicle license at the customs office at the port of export. The customs collector will take the necessary measures to establish his opinion as to the accuracy of the export documents, and for the setting the customs seal.
- 2) There is a need to follow the instructions regarding the use of the carnet, which are printed on its inner cover, and in particular the following instructions:
 - a) Erasures, overwriting: no erasures and overwriting will be made in the TIR carnet. Any correction will be made by deleting the incorrect details by drawing one line only and adding the correct details. Any such amendment shall be carried out by the customs agent and approved by the authorized customs officer with the international customs stamp.
 - b) Signature: The carnet holder or his representative must fill in fields 6-12 (as well as field 11 if necessary) on the front cover page as well as fields 2-15 on all pages, including the yellow copy at the front and at the end of the carnet.
 - c) Goods exported from Israel will be accompanied by a TIR carnet issued by the Israel Transporters Council or any other organization recognized by the Customs Department and IRU. The inspection of the goods will be done in accordance with the RMC bill of lading, the TIR carnet, the export certificate as well as the approval of the container by the authorized bodies, which is attached to the carnet (see in the appendices certified seals of the Transporters Council).
- 3) Upon presenting the carnet to the handling worker of the export unit at the export port, the worker must check the following details:
 - a) Make sure that official TIR plates, 250 mm wide by 400 mm long, in white color on a blue background, have been attached to the vehicle. The height of the letters of the word TIR will be 200 mm and a thickness of at least 20 mm. That one plate is at the front of the vehicle, while the other plate is at the rear of the vehicle or attached unit. After that, the container will be closed by the customs seal.
 - b) Having a road vehicle permit for the purpose of transporting custom cleared goods customs, signed by the Israeli Standards Institute or the Technion.

- c) He must verify in the computerized tracking system that the carnet is valid, not fake or invalid, and also check that the validity date of the carnet appearing in section 1 in the yellow cover has not passed (the validity of the carnet including the date indicated in the carnet).
 - d) Is the list of goods detailed on the yellow page of the carnet (declaration of goods) the same as detailed in the bill of lading (RMC or other) and the supplier's invoice attached to the import documents.
- 4) Goods exported from Israel accompanied by a TIR carnet – should be treated as usual in any normal export, that is, fill in an export declaration (customs form 9) with its attachments as required. After receiving a loading permit at the customs, which includes signing an invoice, the customs officer will act as follows:
- a) Make sure that the container is closed with customs seal and will record its number in field no 16.
 - b) Make sure that the carnet holder or his representative fills in all fields 6-12 (as well as field 11 if necessary) at the front cover page as well as fields 2-15 on all pages, including the yellow copy at the front and at the end of the carnet.
 - c) Stamp the international stamp of the customs on the white page, marked as VOLET NO 1, in field 17 confirming the customs seal in field 16.
 - d) Fill in fields 18-23 in the white voucher, marked as VOLET NO 1, and sign with the international customs stamp to the right of field 23 in the white voucher.
 - e) Fill in the appendix, marked as SOUCHE NO 1, on the white page in fields 1-5, with the same data that was filled in fields 18-23 above, and stamp the international customs stamp in field 6 of the appendix (the appendix shall always remain attached to the carnet and must not be torn off).
 - f) Tear off voucher no. 1, marked as VOLET NO 1, which he will keep in a special binder for tracking upon completion of the operations in Sections F and K below.
 - g) Fill in fields 18-23 on the green page, marked as VOLET NO 2, and stamp the international customs stamp to the right of field 23 on the green page.
 - h) Fill in fields 24-28 on the green voucher, marked as VOLET NO 2, and stamp the international customs stamp to the right of field 28 on the green voucher.
 - i) Fill in the appendix, marked as VOLET NO 2, on the green page in fields 1-5, with the same data that was filled in fields 24-28 above, and stamp the international customs stamp in field 6 of the appendix.

- j) Tear off the green voucher (fields 2-28) only. The aforementioned green voucher will be attached to the white voucher and kept in a special binder for tracking.
- k) The appendix, marked as SOUCHE NO 2, on the green page shall always remain attached to the carnet and must not be torn off.
- l) The customs officer will confirm and sign with the international stamp of the customs on the cover page of the approval certificate for road vehicles under the words "the Competent Authority".

After the completion of the storage at the port, the carnet holder, his agent or the transporter (drivers will not be allowed to close the cargo with customs seal) will ensure that the cargo of the vehicle carrying the exported goods accompanied by the TIR carnet is closed with customs seal to be purchased by them at the customs office (it is possible to purchase a number of seals in a centralized manner from the customs office and report to the customs office, every month, of the use made of them).

- 5) The Israeli customs stamps that will be stamped in the carnet will be in English only.
- 6) The customs collector may, at his discretion, permit the transportation of goods of particularly large weight or volume accompanied by a TIR carnet in open vehicles or in open containers. In this case, it is necessary to make sure that in the TIR carnet "HEAVY OR BULKY GOODS" is written in bold letters in English.
- 7) The authorized customs officer will report on a special form to the TIR department at the Transporters Council the number of the TIR carnet being exported, the date of departure, the name of the customs station and its number in Israel.

6. Submission of claims by the Customs Department against the Transporters Council

- a. The Transporters Council undertook to comply with all the obligations and instructions applicable to a guarantor association and an issuing association as detailed in the TIR Convention, its annexes and amendments. Also, the Council undertook to be a guarantor for all import taxes (up to an amount of \$50,000) applicable to deliveries for which TIR carnets were issued.
- b. The guarantee of the Transporters Council will apply not only to the goods listed in the TIR carnet, but also to all the goods, even if they are not listed in the carnet, that may be found in the sealed part of the vehicle or in the container.
- c. In cases where the TIR carnet was not issued, or in cases where the carnet was issued with a reservation, the TIR department at the customs office in the port must first demand the applicable import taxes, plus interest and linkage, from the person or entity transporting the goods. The statement of claim will be sent by registered mail only. In cases where the TIR carnet was dismissed by the Customs Department, it will not be possible to submit a claim to the guarantor association, unless it is proven that the dismissal of the carnet was made as a result of fraud.

- d. The Customs Department may demand from the Transporters Council the payment of the applicable import taxes, plus interest and linkage, after it has become clear that the TIR Department at the customs office in the port cannot demand or receive the taxes from the person or entity that owes them directly.

The notification of the non-dismissal or the reserved dismissal will be sent in writing to the Transporters Council, by registered mail, up to one year from the date of receipt of the carnet at the port.

- e. Claims by the Customs Department to the Transporters Council shall be submitted in writing within two years from the date of notification that the TIR carnet was not dismissed or dismissed with reservations, but no earlier than three months from this date and no later than one year from the date of receipt of the carnet at the customs crossing.
- f. In the event of a dispute between the Transporters Council and the Customs Department regarding the improper or illegal use of the TIR carnet or regarding any other issue arising from the implementation of the Convention, the parties will endeavor to reach an agreed solution.
- g. The Transporters Council will pay the import taxes according to the demand of the Customs Department, within three months from the date of the payment request addressed to it. The amounts paid, plus interest and linkage, will be returned to the Transporters Council, if, within two years after the date on which the payment claim was submitted, the Customs Department found that there were no irregularities in connection with the transport operation in question and that the taxes were collected without justification.

7. Incidents and accidents on the way, failure to receive a full release of the TIR carnet

- a. Where mechanical defects are found in an approved vehicle, carrying goods under the TIR carnet, the customs collector may, at his discretion, refuse to allow the vehicle to continue the transport under the TIR carnet, until the approved vehicle is returned to a satisfactory condition. In this case, the authorized customs officer will record and sign in column 10 of the vehicle's approval certificate that the vehicle is not suitable for transporting goods according to the TIR carnet.
- b. If defects are found in the vehicle or in the container that the customs collector considers to be of secondary importance and that do not involve the danger of smuggling, the continued use of the vehicle for the transport of goods can be permitted by virtue of the TIR carnet. The Transporters Council and the holders of the vehicles must be notified of the defects and must return the vehicles to a satisfactory condition within a reasonable period of time.
- c. If the customs seals are broken, or goods are destroyed or damaged, by accident, during the transport through Israel, the transporter will contact the nearest customs office and the Israeli Transporters Council, a mutual update will be carried out if necessary. The relevant authorities (Police, Ministry of Transportation, Fire Department, etc.) will contact the Israeli Transporters Council which will prepare, within the shortest period of time, the appropriate report included in the TIR carnet.

- d. In the event of an accident or malfunction that requires the cargo to be transferred to another vehicle or container, the transfer will be carried out under the supervision of the customs officer or someone authorized by him.

After the completion of the transfer, new customs seals will be attached to the vehicle or container, and the customs authorities supervising the operation will make sure that the necessary corrections have been made in the TIR carnet in a way that will clarify the details of the incident to all customs stations later on.

The new seal number will be recorded by the customs officer in field 16 of the carnet and confirmed by him with the customs stamp in field 17. The customs officer who supervised the transfer will also report to the customs officer in the TIR Department who shall update the computerized tracking system accordingly.

- e. If the customs officers at the port or at the exit crossing discover differences between the goods inside the vehicles and the details submitted in the TIR carnet, they will perform the following actions:
 - 1) Sign voucher no. 2 as usual.
 - 2) Indicate the exact description of the goods in voucher no. 2.
 - 3) State on each remaining page that they broke the seal. This action will be performed by deleting the original records and indicating the details of the actual goods under the new seal. Confirmation of the new changes will be performed by stamping the stamp of the relevant customs office in fields 16 and 17 of the entire carnet and reporting on a special form to the Transporters Council about any changes in the TIR carnet.
- f. If a difference was discovered during the clearance, the authorized customs officers at the customs office will perform the following actions:
 - 1) Sign voucher no. 2 as usual.
 - 2) In addition, they will sign all vouchers with the red letter "R" (field 27) and write the correct information on them.
 - 3) Report to the Transporters Council about the difference during the clearance.
 - 4) Take care of collecting the taxes as customary for the import of goods to Israel.
- g. The authorized customs officer will update the computerized tracking system with regard to all changes made to the TIR carnet.

8. Miscellaneous

- a. No payment will be imposed for the handling of the customs workers in connection with the customs operations specified in this procedure, except when the handling was carried out in places other than those normally established for the purposes of the operations of the customs workers or during unacceptable working hours.
- b. The provisions of the agreement and this procedure do not affect the application of the import laws arising from any law in Israel, or the collection of the amounts claimed in respect of these laws.

- c. Empty TIR carnets sent from abroad to the guarantor association in Israel are exempt from import taxes, according to Article 7 of the Convention and item 6.7500 of the appendix to the customs tariff.

d. Procedure for releasing empty trailers:

- 1) The holder of the trailer or his agent will contact the ship's agent, and receive, against the original bill of lading, a gateway certificate or a delivery order.
- 2) The customs agent will issue an import declaration of conditional exemption type after documents about the empty trailers are submitted: supplier's invoice – or pro forma invoice, which will contain the numbers of the trailers, their value and their production.
- 3) The holder of the goods shall submit to the Conditional Exemptions Unit at the Customs Office a letter of guarantee (Form MB 358) signed and certified by an accountant or a certified lawyer.
- 4) The form MB 358 will be inserted by the Conditional Exemptions Unit into the system, until a bank guarantee is submitted in the amount of the applicable taxes on the trailers.
- 5) Empty trailers imported to Israel for export from Israel under the TIR procedure will be classified according to item 6-7000 and material item 87.16-3190.
- 6) The Conditional Exemption declaration will be allowed for direct delivery the day before the trailers arrive, in order to enable their transfer to the exporters for the purpose of exporting the goods on the same ship as it sails abroad.
- 7) During export, when the trailer is full, the TIR carnet can be used to allow the transfer of the goods abroad to their final destination.
- 8) At the end of the export, the export records will be submitted, which will show the numbers of the trailers, and this in order to close the Conditional Exemption records.

Copy of TIR Carnet

(5 pages of photos)

Page 1

The Rules for using the TIR Carnet

1. General

- a. **Issuance** – the TIR carnet can be issued in the country of origin, or in the country where the carnet holder resides or has the status of a resident (in the country where the carnet holder has the status of citizen or established resident).
- b. **Language** – the TIR carnet is printed in French, except for page 1 of the previous cover, where the various sections are also printed in English. This page or a translation of the "Rules for using the TIR Carnet" written in French on page 2 of the front cover. It is also possible that additional pages that include a translation of this text will be added to the carnet.

Carnet used for TIR operations of a regional guarantors chain can be printed in any other language recognized as an official language of the United Nations, with the exception of page 1 of the front cover, where the various sections will be printed in English or French. The document "Rules for using the TIR Carnet" is printed on page 2 of the cover in the language used which is also a language recognized as an official language of the United Nations, and will also be printed in English or French on page 3 of the cover.

- c. **Validity** – the TIR carnet remains valid until the closing of the TIR operation at the customs office at the port of destination, provided that it has been received by the customs at the customs office at the port of origin, within the maximum period of time as defined by the issuing organization (section 1 on page 1 of the cover).
- d. **Number of carnets** – it is possible to be satisfied with a single TIR carnet for an attached vehicle or for several containers loaded on a single vehicle or on an attached vehicle.
- e. **Number of customs offices at origin and destination** – goods transported under the cover of a TIR carnet can have several customs offices defined as origin and destination, provided that the total number of customs offices at origin and destination does not exceed four. The TIR carnet cannot be submitted to the customs offices at the destination unless it has first been accepted by all the customs offices at the origin (see also section 10(e) below).
- f. **Number of vouchers** – if the transit operation includes only one customs office defined as origin and only one customs office defined as destination, the TIR carnet must contain at least 2 vouchers for the country of origin, and 2 vouchers for the destination country, and 2 vouchers for each additional country where the goods will pass on their way to their destination. For each additional customs office defined as origin (or destination) 2 additional vouchers will be required.
- g. **Presentation of the carnet to the customs offices** – the TIR carnet will be presented for customs inspection together with the vehicle, the attached vehicle, the container or containers, at each of the customs offices at the port of departure, transit and destination. At the last customs office defined as the port of departure, the signature of the customs officer and the stamp of the

customs office, including a date stamp, will appear in section 17, below the declaration, in all the appendices that will be used during the trip.

2. How to fill in a TIR Carnet

- a. **Erasures** – erasures must not appear in the TIR carnet. Corrections must be made, if necessary, by crossing out the canceled text and, if necessary, writing the corrected text next to it. Next to each correction, the name of the person performing the correction must be noted, in the top of the fields, and the approval of the customs office must be attached.
- b. **Information about the vehicle's licensing** – in case the applicable law does not require the provision of license numbers for attachments to vehicles, they will appear where the license number, identification number or production number would normally appear.
- c. **Declaration** –
 - 1) The declaration must be filled in the official language of the country of origin, unless the customs authorities allow the use of another language. The customs authorities of the other countries reserve the right to demand a translation of the declaration into the official language used there. In order to avoid delays that may be caused by this requirement, it is recommended that the transporters prepare in advance all the translations that may be required.
 - 2) **The information appearing in the declaration must be printed or reproduced in a way that is legible and clear in all copies. The customs authorities will not be able to accept illegible papers.**
 - 3) It is possible to attach to the voucher additional pages with the same structure as the declaration, or other commercial documents in which all the information in the declaration appears on it. In this case, all vouchers will be marked with the following:
 - a) The number of attached pages.
 - b) Description and indication of the number of packages or items, as well as the total gross weight of all the goods indicated on the said attached pages (fields 9-11).
 - 4) When the TIR carnet covers an attached vehicle or several containers, the contents of each vehicle or container shall be indicated separately in the goods declaration. Before detailing the goods, the license number of the vehicle will appear, or the identification number of the container (field no. 9 in the declaration).
 - 5) If there are several customs offices defined as origin or destination, the details of the goods destined for each customs office must be clearly separated on the declaration.
- d. **The list of packages, photographs, sketches, etc.** – if the customs authorities, in order to identify goods of particularly high volume or weight, require additional documents to the TIR carnet, the said documents will first be approved by the customs authorities and then attached to page no. 2 of the

carnet cover. Also, a note about the existence of these documents will appear in field no. 8 on all vouchers.

- e. **Signature** – all vouchers (fields 14 and 15) will show the date and signature of the holder of the TIR carnet or his representative.

3. Incidents, malfunctions or accidents

- a. If during the transport the customs seals are broken or the goods are damaged, the transporter will immediately contact the customs authorities, if they are at hand, or any other competent authority, in the country where the incident or accident occurred. The aforementioned authorities will fill in a report as soon as possible, on the report form appearing in the TIR carnet.
- b. In the event of an accident that requires the transfer of the goods to another vehicle or to another container, the transfer can only be carried out in the presence of a representative of one of the authorities as detailed in Section (a) above. The aforementioned authority will fill in the report. Unless the TIR carnet concerning the matter has the marking "goods of extremely high volume or weight", the replacement vehicle must be an authorized vehicle adapted to the transfer of goods in load compartments sealed with customs seals. After loading, they will be attached to the replacement vehicle with the new customs seals, and the numbers of the new seals will be indicated on the report form. In the event that there are no suitable vehicles or containers at hand, the goods can be loaded into vehicles or containers that are not authorized, provided that they are equipped with adequate insurance. In this case, the customs authorities in the next countries will decide through which the cargo has to pass, if to allow the passage of the goods under the TIR carnet in this vehicle.
- c. In the event of a risk of immediate damage that may be caused to the goods, which requires immediate, partial or complete unloading, the transporter may take additional measures on his own initiative without requesting the intervention of the authorities indicated in section (a) above. In this case he will have to prove that he was forced to act in this way in order to protect the vehicle, the container or the goods. Immediately after taking the most urgent preventive measures, he will have to contact the authorities indicated in section 3(a) in order to report the state of affairs and allow the inspection of the goods, the attachment of the customs seals and the filling of an orderly report.
- d. The said report will remain attached to the TIR carnet until reaching the customs office at the destination.
- e. It is recommended that all organizations to provide the transporters, in addition to the blank report form that is part of the TIR carnet, with a number of approved report forms written in the language or languages accepted in the countries where the cargo is planned to pass.