

Transportation of goods in Customs Conventions

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Customs Convention on the International Transportation of Goods Under Cover of TIR Carnets is one of the most important Customs Conventions concerning the transportation of goods. It has proved to be one of the most effective international instruments prepared under the auspices of the United Nations Economic Commission for Europe (UNECE). Today, it has 68 Contracting Parties, including the European Community. It covers the whole of Europe and reaches out to North Africa and the Near and Middle East.

A short description of the principles of the TIR Customs transit regime as stipulated in the TIR Convention of 1975 is given below. It shows how attractive the system is to transport operators and Customs authorities because of its simplicity and effectiveness.

In order to ensure that goods may travel with a minimum interference en route and yet offer maximum safeguards to Customs administrations, the TIR regime contains five basic requirements – the five pillars of the TIR Customs transit system:

1. Goods should travel in Customs secure vehicles or containers. The TIR Convention stipulates that goods shall be carried in containers or road vehicles the load compartments of which are so constructed that there shall be no access to the interior when secured by Customs seal and that any tampering will be clearly visible. Towards this aim, the Convention sets out standards of construction and approval procedures, and goods may only be carried under cover of a TIR Carnet if the load compartment of the road vehicle or the container is approved in accordance with such requirements. If a container or a load compartment fulfils the requirements of the Convention, relevant national approval or inspection authorities issue the so-called approval certificates for road vehicles or containers. These certificates shall be recognized in all Contracting Parties to the TIR Convention.

2. Throughout the journey, duties and taxes at risk should be covered by an internationally valid guarantee. The operation of the TIR guarantee system is straightforward. Every national association representing the interests of the transport sector in a particular country and authorized by the Customs administration of that country, guarantees payment within that country of any duties and taxes which may become due in the event of any irregularity occurring in the course of the TIR transport operation. All national guaranteeing associations

constitute a guarantee chain linking all TIR countries. Today the only existing and well functioning guaranteeing chain is administered by the International Road Transport Union (IRU) in Geneva (Switzerland), a non-governmental organization representing the interests of road transport operators world-wide. The monetary limits to the guarantee are determined for each country separately. The maximum recommended amount to be claimed from each national association is at present limited to \$US 50,000 for each TIR Carnet.

3. Goods should be accompanied by an internationally accepted Customs document (TIR Carnet), opened in the country of departure and serving as a Customs control document in the countries of departure, transit and destination. The cover page of the TIR Carnet and the series of vouchers and counterfoils, in sets of two inside, represent the essential function of the TIR Carnet from the standpoint of controls to be carried out by Customs authorities and for the operation of the guarantee system. A set of two vouchers and two counterfoils is used in each country where a TIR operation is carried out.

4. Customs control measures taken in the country of departure should be accepted by all countries of transit and destination. As a consequence of this principle, goods carried under the TIR procedure in sealed load compartments of road vehicles or in containers will not, as a general rule, be examined at Customs offices in transit, and that is where the main advantages of the TIR system for the transport operator come into play. This does not exclude the right of Customs offices to carry out spot checks in cases where they suspect irregularities, but it is understood and even stipulated in the Convention, that such checks should be exceptional;

5. Access to the TIR procedure for national associations to issue TIR Carnets and to act as guarantor and natural and legal persons to utilize TIR Carnets shall be authorized by competent national authorities. In addition to commercial requirements which may be demanded by the international organization (i.e. the IRU), the revised Convention stipulates that national associations are only allowed to be authorized if these associations already exist for at least one year, are financially sound, have experienced staff and have not committed any serious or repeated offences against Customs or tax legislation.

The United Nations, as a universal organization, is the depositary of the TIR Convention and provides the framework and the services to administer and, where necessary, adapt the TIR Convention to changing requirements. Past experience has shown that the TIR Convention, as part of the transport facilitation work undertaken within the UNECE, has served the interests of all concerned, Customs authorities and transport operators alike, and there is every reason to believe that it will continue to do so in the future.

Литература

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Германский таможенный союз (1834–1866 гг.)

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История Германии XIX в. традиционно привлекает внимание исследователей, так как именно тогда шел процесс формирования единого германского национального государства. Политическое объединение и совершившаяся в том же веке промышленная революция позволили Германии выйти на ведущие позиции в мировой политике и экономике.

Несмотря на то, что политическое развитие германских государств шло разными путями, их экономическое сотрудничество усиливалось. В 1818 г. был введен единый таможенный тариф для всех частей Прусского королевства [1, с. 96]. Десять лет спустя было образовано три таможенных союза: между Пруссией и Гессен-Дармштадтом, между Баварией и Вюртембергом (Южногерманский таможенный союз) и между некоторыми более мелкими государствами. Некоторое время между этими группами государств шла ожесточенная таможенная война. Но в 1833 г. под эгидой Пруссии они были объединены в Таможенный союз. Таким образом к 1834 году образовался Германский таможенный союз (Deutscher Zollverein, далее ГТС). В него вошли 18 государств с населением около 26 млн. человек [2, с. 38]. Была заложена основа для создания общегерманского рынка и экономического развития.

Союз экономически объединял практически все крупные германские государства за исключением Австрии, устраняя таможенные барьеры между членами союза и накладывая повышенный единый тариф на товары из других стран, а из пошлин, взимаемых на границах территории союза, была образована общая касса, с распределением ее доходов между участниками. Поскольку доходы делились, исходя из численности населения (а не по числу деловых сделок), маленькие государства получали относительно большие доходы и были более чем удовлетворены своим положением. Кроме того государства – члены союза имели привилегии, которые включали: доступ