نحن قابوس بن سعيد بعد الاطلاع على النظام الأساسي للدولة الصادر بالمرسوم السلطاني رقم ٩٦/١٠١ ، وعلى الاتفاقية الجمركية بشأن النقل الدولى للبضائع بموجب بطاقات النقل البرى الدولي (اتفاقية النقل البري الدولي) المحررة في جنيف بتاريخ ١٤ من نوفمبر ١٩٧٥م، وبعد العرض على مجلس الشورى ،

سلطان عمان

وبناء على ما تقتضيه المصلحة العامة .

رسمنا بما هوآت

المادة الأولي

الموافقة على انضمام سلطنة عمان إلى الاتفاقية الجمركية بشأن النقل الدولي للبضائع بموجب بطاقات النقل البري الدولي (اتفاقية النقل البري الدولي) المشار إليها وفقا للصبغة المرفقة.

المادة الثانيسة

تتحفظ السلطنة على نصوص الفقرات (٢) و(٣) و(٤) و(٥) من المادة (٥٧) المتعلقة بالتحكيم من الاتفاقية المشار إليها .

المادة الثالثية

على جهات الاختصاص اتخاذ إجراءات الانضمام إلى الاتفاقية المشار إليها وفقا لأحكامها مع مراعاة التحفظ المنصوص عليه في المادة الثانية أعلاه .

المادة الرابعية

ينشر هذا المرسوم في الجريدة الرسمية ، ويعمل به من تاريخ صدوره .

صدر في : ٢٠ من صفـر سنة ١٤٤٠هـ الموافق : ٢٩ من أكتوبر سنة ٢٠١٨م

قابوس بن سعيد سلطان عمان CUSTOMS CONVENTION ON THE INTERNATIONAL TRANSPORT OF GOODS UNDER COVER OF TIR CARNETS (TIR CONVENTION)

THE CONTRACTING PARTIES,

DESIRING to facilitate the international carriage of goods by road vehicle, CONSIDERING that the improvement of the conditions of transport constitutes one of the factors essential to the development of co-operation among them,

DECLARING themselves in favour of a simplification and a harmonization of administrative formalities in the field of international transport, in particular at frontiers,

HAVE AGREED as follows:

<u>Chapter I</u>

GENERAL

(a) DEFINITIONS

Article 1

For the purposes of this Convention:

(a) The term "TIR operation" shall mean the transport of goods from a Customs office of departure to a Customs office of destination under the procedure, called the "TIR procedure", laid down in this Convention;

(b) the term "import or export duties and taxes" shall mean Customs duties and all other duties, taxes, fees and other charges which are collected on, or in connexion with, the import or export of goods, but not including fees and charges limited in amount to the approximate cost of services rendered;

(c) the term "road vehicle" shall mean not only any power-driven road vehicle but also any trailer or semi-trailer designed to be coupled thereto;

(d) the term "combination of vehicles" shall mean coupled vehicles which travel on the road as a unit;

(e) the term "container" shall mean an article of transport equipment (lift-van, movable tank or other similar structure):

- (i) fully or partially enclosed to constitute a compartment intended for containing goods;
- (ii) of a permanent character and accordingly strong enough to be suitable for repeated use;

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- (iii) specially designed to facilitate the transport of goods by one or more modes of transport without intermediate reloading;
- (iv) designed for ready handling, particularly when being transferred from one mode of transport to another;
- (v) designed to be easy to fill and to empty; and
- (vi) having an internal volume of one cubic metre or more;

"Demountable bodies" are to be treated as containers;

(f) the term "Customs office of departure" shall mean any Customs office of a Contracting Party where the international transport of a load or part-load of goods under the TIR procedure begins;

(g) the term "Customs office of destination" shall mean any Customs office of a Contracting Party where the international transport of a load or part-load of goods under the TIR procedure ends;

 (h) the term "Customs office <u>en route</u>" shall mean any Customs office of a Contracting Party through which a road vehicle, combination of vehicles or container is imported or exported in the course of a TIR operation;

(j) the term "person" shall mean both natural and legal persons;

 (k) the term "heavy or bulky goods" shall mean any heavy or bulky object which because of its weight, size or nature is not normally carried in a closed road vehicle or closed container;

(1) the term "guaranteeing association" shall mean an association approved by the Customs authorities of a Contracting Party to act as surety for persons using the TIR procedure.

(b) SCOPE

Article 2

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 operation is made by road.

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Article 3

For the provisions of this Convention to become applicable:

- (a) the transport operations must be performed
 - (i) by means of road vehicles, combinations of vehicles or containers previously approved under the conditions set forth in Chapter III (a); or
 - (ii) by means of other road vehicles, other combinations of vehicles or other containers under the conditions set forth in Chapter III (c);

(b) the transport operations must be guaranteed by associations approved in accordance with the provisions of article 6 and must be performed under cover of a TIR carnet, which shall conform to the model reproduced in annex 1 to this Convention.

(c) PRINCIPLES

Article 4

Goods carried under the TIR procedure shall not be subjected to the payment or deposit of import or export duties and taxes at Customs offices <u>en route</u>.

<u>Article 5</u>

1. Goods carried under the TIR procedure in sealed road vehicles, combinations of vehicles or containers shall not as a general rule be subjected to examination at Customs offices en route.

2. However, to prevent abuses, Customs authorities may in exceptional cases, and particularly when irregularity is suspected, carry out an examination of the goods at such offices.

Chapter II

ISSUE OF TIR CARNETS

LIABILITY OF GUARANTEEING ASSOCIATIONS

Article 6

1. Subject to such conditions and guarantees as it shall determine, each Contracting Party may authorize associations to issue TIR carnets, either directly or through corresponding associations, and to act as guarantors.

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2. An association shall not be approved in any country unless its guarantee also covers the liabilities incurred in that country in connexion with operations under cover of TIR carnets issued by foreign associations affiliated to the same international organization as that to which it is itself affiliated.

Article 7

TIR carnet forms sent to the guaranteeing associations by the corresponding foreign associations or by international organizations shall not be liable to import and export duties and taxes and shall be free of import and export prohibitions and restrictions.

Article 8

1. The guaranteeing association shall undertake to pay the import or export duties and taxes, together with any default interest, due under the Customs laws and regulations of the country in which an irregularity has been noted in connexion with a TIR operation. It shall be liable, jointly and severally with the persons from whom the sums mentioned above are due, for payment of such sums.

2. 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.

3. Each Contracting Party shall 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.

4. The liability of the guaranteeing association to the authorities of the country where the Customs office of departure is situated shall commence at the time when the TIR carnet is accepted by the Customs office. In the succeeding countries through which goods are transported under the TIR procedure, this liability shall commence at the time when the goods are imported or, where the TIR operation has been suspended under article 26, paragraphs 1 and 2, at the time when the TIR carnet is accepted by the Customs office where the TIR operation is resumed.

5. 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 coaled section of the read vehicle or in the cealed container. It shall not extend to any other goods.

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