

4. In the case of the non-discharge of temporary importation papers, the guaranteeing association shall not be required to pay a sum greater than the total of the import duties and import taxes applicable to the vehicles or component parts not re-exported, together with interest if applicable.

ARTICLE 28

In the event of fraud, contravention or abuse the Contracting States shall, notwithstanding the provisions of this Convention, be free to take proceedings, against persons using temporary importation papers, for the recovery of the import duties and import taxes and also for the imposition of any penalties to which such persons have rendered themselves liable. In such cases, the guaranteeing associations shall lend their assistance to the Customs authorities.

CHAPTER VIII

MISCELLANEOUS PROVISIONS

ARTICLE 29

The Contracting States shall endeavour not to introduce Customs procedures which might have the effect of impeding the development of international touring.

ARTICLE 30

In order to expedite Customs procedures contiguous Contracting States shall endeavour to place their respective Customs posts close together and to keep them open during the same hours.

ARTICLE 31

Any breach of the provisions of this Convention, any substitution, false declaration or act having the effect of causing a person or an article improperly to benefit from the system of importation laid down in this Convention, may render the offender liable in the country where the offence was committed to the penalties prescribed by the laws of that country.

ARTICLE 32

Nothing in this Convention shall prevent Contracting States which form a Customs or economic union from enacting special provisions applicable to residents of the States forming that union.

CHAPTER IX

FINAL PROVISIONS

ARTICLE 33

1. This Convention shall be open for signature until 31 December, 1954, on behalf of any State Member of the United Nations and any other State invited to attend the United Nations Conference on Customs Formalities for the Temporary Importation of Private Road Motor Vehicles and for Tourism held in New York in May and June 1954, hereinafter referred to as the Conference.

2. This Convention shall be subject to ratification and the instruments of ratification shall be deposited with the Secretary-General of the United Nations.