
İlgili raporun incelenerek, Kurumunuz/Bakanlığınızla ilgili bölümlerde olabileceğiniz görüşlerinizin, 12 Aralık 2005 tarihine kadar Genel Müdürlüğümüze bildirilmesi hususunda gereğini arz/rica ederim.

Topa Bilgetin TOKER
Bakan a.
Genel Müdürü

DAĞITIM GEREĞİ
- Dışişleri Bakanlığı (KYGK Daire Başkanlığı),
- İçişleri Bakanlığı (Emniyet Genel Müdürlüğü),
- Sağlık Bakanlığı (Hudut ve Sahiller Sağlık Genel Müdürlüğü),
- Gümrük Müsteşarlığı (Gümrükler Muhafaza Genel Müdürlüğü),
- Devlet Hava Meydanları İşletmesi Genel Müdürlüğü.
WORKING GROUP ON FACILITATION

Thirty-second (Informal) meeting
(Tallinn, Estonia, 13-14 October 2005)

Agenda item 1: Opening of the meeting

1. The thirty-second (Informal) meeting of the Working Group on Facilitation (FAL/32(Inf)) was held in Tallinn, Estonia, at the kind invitation of the Estonian Authorities, on 13-14 October 2005, under the chairmanship of Mrs Fofi Papadimitropoulou (Greece).

2. The meeting was attended by representatives of 21 Member States and 6 international organisations. The list of participants is reproduced in Appendix 1. The Secretary of the meeting was Mrs M. Barbin, Air Transport Officer.

3. An opening speech was delivered by Mr Koit Kaskel, Director General, Civil Aviation Administration of Estonia, who welcomed the participants and expressed his appreciation of the choice of his country for a FAL meeting. Mr Kaskel stressed the importance of having Facilitation and Security working hand in hand. He explained that after the crisis that followed the tragic events of 2001, air transport had grown again, a progress of 30% for Estonia. Facilitation has indeed been a vital necessity for such a development, and the work of the FAL Working Group was of interest for it. Mrs Papadimitropoulou thanked Mr Kaskel for his welcoming words and his introductory remarks.

4. The meeting adopted the agenda as reproduced in Appendix 2.

5. The list of documents considered by the meeting is reproduced in Appendix 3.

MATTERS FOR DECISION

Agenda item 2: Review of the outcome of and follow-up to the joint meeting of the Facilitation and Security Working Groups (FAL-SEC/1, Paris, 23 February 2005).

6. The Chairperson reminded the participants of the outcome of the ad hoc joint meeting of the Facilitation and Security Working Groups which met under the chairmanship of Mr Michel Wachenheim, Focal Point for Facilitation and Security matters, on 25 February 2005. She informed the participants of the fact that Mr Kurt Lykstoft Larsen, Director General of CAA, Denmark, had succeeded Mr Wachenheim as Focal Point for Facilitation and Security matters.
7. She explained that FAL-SEC/1 reviewed, at the initiative of the Netherlands, the issue of the establishment of effective measures for the handling of unruly passengers. She pointed out that while the existing ICAO and ECAC provisions were found sufficient, it was considered nevertheless necessary to assess the level of implementation of the provisions of ICAO Resolution A33-4, and for that purpose, it was decided that a letter would be developed and sent jointly for FAL and SEC to Member States in order to gather information on this matter. She invited the Secretary to present WP/2 and Addendum, containing an analysis of the replies received to letter EC 9/7.2/1.31-0491 of 20 May 2005.

8. Mrs Martine Barbin presented a short analysis of the replies received from 16 Member States (Austria, Czech Republic, Estonia, Finland, France, Germany, Greece, Ireland, Italy, Netherlands, Romania, Slovenia, Sweden, Switzerland, The former Yugoslav Republic of Macedonia, United Kingdom). Despite two reminders, only three additional replies (Portugal, Serbia and Montenegro, Spain) were received, bringing the number to 19. However, the quality of the information provided by these Member States allowed to draw the following conclusions:

— only one Member State, the Netherlands, indicated that they have not yet fully implemented the provisions of ICAO Resolution A33-4, and that no measures were foreseen at the moment to do so;

— amongst the other fifteen Member States which replied that they have already legislation, some of them indicated that they were not implementing the model legislation, as most of the acts described in it were already covered by general sanctions in their criminal law, or that they were not using formally the format described by ICAO. A majority of Member States envisaged adjusting their legislation as appropriate in the coming months.

9. She added that the majority of Member States having replied, as for the case of France, Germany and the United Kingdom, have considerably modified their legislation, in order to better cover all aspects of offences committed by unruly passengers, in line with the ICAO Resolution. Sanctions included both administrative fines and penal provisions, and referred to security/safety of the aircraft. It has also been stressed in one of the replies (France) that the legitimate reinforcement of passenger rights in the context of air transport liberalisation should not be a reason to lose sight of the need to meet the rules imposed which are aimed at reinforcing safety and ensuring safe flights.

10. Within that background, it could be questionable whether further action/coordination would be urgently needed, given the variety and quality of replies.

11. As a reply to a question raised by Ms G. Graham (IATA), the Secretary explained that the SEC Working Group — now changed into the SEC Forum — has not participated in the review of the replies.

12. An extensive discussion took place, allowing delegations to react as follows:

— Mr Peter Smith (United Kingdom) welcomed the initiative of the Netherlands, while being disappointed by the relatively small number of Member States having replied. He indicated that unruly behaviour was a criminal offence in the United Kingdom as well as in most of the States; his delegation would like to have an ECAC resolution drafted and adopted, in the absence of adequate penalties which should have been elaborated within the framework of the European Union, he proposed to keep the issue on the agenda, and to report to Directors General proposing to set up a specific Task Force;
Ms J. Egerer (AEA) indicated that, in her opinion, denied boarding legislation increased the number of unruly passengers at check-in;

Ms M. Köster (Germany) pointed out that the FAL Working Group could not be responsible for the harmonisation of criminal penalties; she was answered by the United Kingdom delegation which specified that what was sought was not a harmonisation of criminal laws, but a harmonisation of the application of sanctions;

the definition of unruly passengers as defined in ICAO Annex 17 was questioned;

a number of delegations were in favour of trying to obtain more replies in order to get better information.

13. The Chairperson drew the following conclusions:

those Member States which have not yet replied should be invited to do so immediately after the meeting1;

the issue was to be considered as a legal one, depending on the will of individual governments;

a report should be presented to the Focal Point for Facilitation and Security matters, in order for him to be in a position to report to ECAC Directors General (DGCA/124, Paris, 7 December 2005).

Action taken

14. The meeting agreed that a report be presented to the Focal Point for Facilitation and Security matters, with a view to its presentation by him to DGCA/124.

Agenda item 3: Review of the work achieved by the three FAL sub-groups:

a) sub-group on the transport of PRMs

Ms Ann Frye (United Kingdom), Chairperson of the FAL sub-group on the transport of PRMs, presented WP/3 on recent developments within the sub-group. These recent developments included draft guidance on ground handling on minimum standards of service, intended to form an annex to Doc 30, Part I, section 5 and in due time to be incorporated into a revised version of this part of Doc 30, US Governmental proposals to extend the Air Carrier Access Act to foreign and code share airlines, JAR-OPS and training manual.

The meeting had an extensive exchange of views on the draft guidance on ground handling. In the course of the discussion, reactions from Member States and organisations were expressed on the forthcoming European legislation. The observer from AEA, while praising those parts of the proposed legislation which establish the rights of PRMs and guarantee that such passengers are not directly charged for the assistance they

1 A reminder was sent by the Secretary on 18 October 2005.
receive, regretted that the responsibility for caring for passengers with special needs be given principally to airports.

17. The meeting agreed to adopt the proposed guidance material, which will be incorporated as an annex to Doc 30, Part I, following the procedures decided by ECAC Directors General for FAL and SEC guidance material.

Action taken

18. The meeting agreed that guidance material on ground handling be incorporated as Annex K to Doc 30, Part I. This new Annex is reproduced in Appendix 4.

19. The United Kingdom delegation, on behalf of the Presidency of the Union, provided the participants with details on the EC proposal:

A general Approach (GA) was achieved at Transport Council on 6 October 2005. The key points in the GA were:

- For airports landing over 150,000 per annum, airport managing bodies will be responsible for setting quality standards for assistance to disabled people, in co-operation with airlines and bodies representing disabled people, at the airport between designated points of arrival/departure and the aircraft.

- Airlines will be prohibited from refusing a disabled person a booking or embarkation on a flight unless prescribed safety requirements make this unavoidable.

- Airports may provide the services themselves, or contract with another body, including an airline, and allow an airline initiating the contracting process;

- Provision for the airport managing body to recover the costs of the service through a charge on airlines proportionate to the total number of passengers they carry to and from the airport;

- Member States must set up a body or bodies to enforce the rights of disabled people; various provisions concerning notification and information exchange aimed at ensuring the smooth operation of the service to disabled people.

The European Parliament is due to have a first reading of the proposal in the week beginning 14 November 2005.

20. Ms A. Frye drew the attention of participants on the new US Notice of Proposed Rule Making (NPRM) on non-discrimination on the basis of disability in air travel – medical oxygen and portable respiration assistive devices. It was agreed that a draft response to the US authorities, along the lines of the one drafted in reply to the NPRM on the extraterritorial application of the Air Carriers Access Act, be prepared urgently by the sub-group.
Action taken

21. The meeting agreed that a meeting of the sub-group on the transport of PRMs be organised, in order to prepare inter alia a response to the US NPRM on oxygen on board.¹

b) sub-group on immigration;

22. Mr R. Eugster (Switzerland), Chairman of the sub-group on immigration, presented WP/7 containing for consideration and adoption by the Group of the outcome of FAL-IMMIGRAT-SG/19 (Paris, 6 June 2005) and FAL-IMMIGRAT-SG/20 (Paris, 19 July 2005), with respect to Advance Passenger Information:

— a general synopsis of facts and questions to be considered with respect to introduction of an Advance Passenger Information (API) system and to the policy of ECAC on border security and preventing illegal immigration;


23. As far as the issue of ECAC’s policy on border security and preventing illegal immigration is concerned, the general statements/proposals put forward in paragraphs 12, 13 and 14 of WP/7 were endorsed.

24. A tour de table on possible guidelines to assist Member States in designing procedures in order to minimise technical burdens and cost that may impair the efficiency and efficacy of measures to be implemented according to the Council Directive was followed by a detailed discussion based on WP/7, paragraphs 23, 24 and 25. The meeting agreed that further work, to be dealt with by correspondence, and a possible meeting of the sub-groups, should include the following main principles extracted from WP/7:

— paragraph 23 a) : Member States should consider SARPs 3-47 - 3-47.3 of ICAO Annex 9 (12th edition, July 2005);

— paragraph 23 d) : Member States should carefully consider the cost to operators arising from the various options for obtaining API data;

— paragraph 23 e) : Member States which are not European Union members, when seeking to introduce an API system, should conform their project to the ECAC Guidelines;

— paragraph 23 f) : Member States, when requiring API data transfer, should take into account the issues affecting other States and the aircraft operators in their territories, especially with respect to costs and the potential impact on existing infrastructure;

— paragraph 23 m) : API data should be transmitted in the UN/EDIFACT PAXLIST format;

¹ This meeting, FAL-PRM-SG/34, will be held in Paris on 2 December 2005. It will also address the preparation of the CC/US/6 – Paris, 6 December 2005.
paragraph 23 o) : the timeframe before operational implementation of an API system proposed by Member States should be of a minimum of 6 months;

— paragraph 25 c) : the data requirements should originate from one representative of the requesting government and this representatives should be responsible for transmitting the data within its own organisation to the border crossing point where passengers will enter the territory of a Member State (single window).

25. The Chairperson of the Working Group summarised the debate and mandated the sub-group to present conclusions before the next meeting (see below under agenda item 4).

c) sub-group on cargo

26. Mr Mario Amelio (Italy), Chairman of the sub-group on cargo, presented WP/8, containing guidelines on tax refund for travellers, elaborated by the sub-group, intended to become a new Annex to be inserted in Doc 30, Part I.

27. The guidelines, fully supported by the delegations of Belgium, France, Germany, the Netherlands and IATA, were adopted by the meeting.

Action taken

28. The meeting adopted guidelines on tax refund for travellers, to be inserted in Doc 30, Part I as Annex L. The new Annex is reproduced in Appendix 5.

MATTERS FOR DISCUSSION

Agenda item 4: Future work of the three FAL sub-groups

a) sub-group on the transport of PRMs

29. Ms A. Frye presented WP/4, proposing a revised work programme for the remainder of 2005 and for 2006. This work, endorsed by the meeting, is reproduced in Appendix 6. To address this large work programme, two or three meetings of the sub-group will be necessary, together with work by e-mail correspondence.

b) sub-group on immigration

30. Mr R. Eugster presented WP/6, containing proposed key tasks and priorities, and working methods for 2006. He also informed the meeting that he wished to terminate his mandate as Chairman of the sub-group.

31. Mr Alan Craig (United Kingdom) was nominated by acclamation Chairman of the sub-group by the meeting, which unanimously expressed its congratulations to Mr R. Eugster for his dedication to the work of the sub-group, and for all the work he had achieved.

32. The meeting agreed that the priority task for the sub-group will be to achieve the establishment of proposals regarding the implementation of Council Directive 2004/82/EC of 29 April 2005. For that purpose, the sub-group should, under the
instructions of the new Chairman of the sub-group, work by e-mail correspondence, and hold a meeting in Paris in the beginning of 2006, in order to report to FAL/33.

33. Member States were reminded to communicate to the ECAC Secretariat their modifications to INADPAXLISTS-1 and 2, to be made available on the ECAC website in the restricted area. They were also requested to communicate their differences to the new Edition of Annex 9.

c) sub-group on cargo

34. Mr M. Amelio presented WP/9, containing proposal for a follow-up of the issue of regulated agent, and of implications on Annex 9, chapter 4, of the Community Customs Code revision process currently in discussion at EC level.

35. The meeting agreed that the members of the sub-group should keep in touch by e-mail correspondence and hold if necessary informal meetings in the ECAC Office in Paris.

36. Ms Fofi Papadimitropoulou concluded the discussion on the work programmes of the three sub-groups by informing the meeting that these work programmes will be communicated as agreed to the Focal Point for Facilitation and Security matters for endorsement.

MATTERS FOR INFORMATION

Agenda item 5: Other business

37. Under this agenda item, Ms M.J. Rosas (Portugal) asked the Secretariat about work undertaken by ECAC with respect to a coordinated approach of the problem of avian influenza. She referred to the provisions of Annex 9, chapter 6, C on “Facilities required for implementation of public health, emergency medical relief, and animal and plant quarantine measures”, and D on “Facilities required for clearance controls and operations of control services”. Her interest was shared by the delegations of United Kingdom and France, as well as by the observers from IATA and ACI-Europe.

38. The Secretary confirmed to the participants that a meeting of an ad hoc group (AVFLU) will be held in the ECAC Office in Paris on 2 November 2005. The participants expressed their wish to be informed of the outcome of this meeting in a facilitation perspective, in line with decisions of the World Health Organization.

Agenda item 6: Place and date of the next meetings

39. FAL/33 will be held in the ECAC Office in Paris on 27-28 March 2006.

40. Mr K. Dursun confirmed to the meeting that Turkey will kindly host FAL/34(Informal) in Istanbul on 5-6 October 2006.
**APPENDIX 1**

**LIST OF PARTICIPANTS**

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<tr>
<th>COUNTRY</th>
<th>NAME</th>
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<td>Austria</td>
<td>R. Messerer</td>
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<td>Belgium</td>
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<td>H. Bittlinger</td>
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<td>F. Papadimitropoulou</td>
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<td>M. Chycherina</td>
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**SECRETARIAT**

M. Barbin  Air Transport Officer
APPENDIX 2

AGENDA

1. Opening of the meeting.

MATTERS FOR DECISION


3. Review of the work achieved by the three FAL sub-groups:
   a) sub-group on the transport of PRMs;
   b) sub-group on immigration;
   c) sub-group on cargo.

MATTERS FOR DISCUSSION

4. Future work of the three FAL sub-groups.

MATTERS FOR INFORMATION

5. Other business.

6. Place and date of the next meetings.
APPENDIX 3

DOCUMENTATION

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<td>Analysis of the replies to letter EC 9/7.2/1.31-0491 of 20 May 2005 on the implementation of ICAO Resolution A33-4 (establishment of efficient measures for unruly passengers)</td>
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<td>Addendum No. 1</td>
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<td>Recent developments within the sub-group on the transport of persons with reduced mobility</td>
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<td>New technologies (monitoring of the different experiences in the use of biometrics)</td>
<td>Mr R. Eugster</td>
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<td>Mr R. Eugster</td>
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<td>Mr M. Amelio</td>
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Annex K

GUIDELINES ON GROUND HANDLING FOR PERSONS WITH REDUCED MOBILITY
GUIDELINES ON GROUND HANDLING FOR PERSONS WITH REDUCED MOBILITY

Introduction

1. Minimum standards of services
   1.1 Scope of services
   1.2 Quality of service
      1.2.1 Minimum Service Requirements
      1.2.2 Standard Operating Procedures and Protocol
      1.2.3 Conditions
      1.2.4 Complaints Handling
   1.3 Equipment

2. Staff training
   2.1 Training of staff who deal directly with the travelling public
   2.2 Training of staff assisting people with reduced mobility (PRMs)

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Introduction

Member states should ensure that the necessary measures are put into place at airports for "seamless" assistance to be provided to PRMs by staff trained and qualified to meet their needs.

Particular attention should be given to raising staff awareness of the specific needs of different groups of people with disabilities - physical, sensory (hearing and visual), hidden, or intellectual. The utmost consideration should be given to ensuring that PRMs are treated with respect and dignity and that they are able to maintain their independence.

Assistance should be available from the designated arrival area at the airport to the point at which the PRM is seated on board the aircraft and vice versa. Appropriate equipment to assist the PRM should be available and provided when necessary.

Organisations representing different groups of people with disabilities should be consulted in the development of training programmes, policies and procedures.

Detailed guidelines are provided below.

1. Minimum standards of services

1.1 Scope of services

The services to which this section applies should include assistance and provisions as outlined in “Annex J. 1.4 Scope” of this Document. The scope of services should also include:

(a) appropriate assistance in locating facilities, including (but not limited to) toilets, baggage delivery, money exchange, connecting modes of transport, arrival meeting points, telephone or other accessible means of communication;

(b) appropriate assistance with transporting luggage to and from the designated set down points of the airport.

1.2 Quality of service

1.2.1 Minimum Service Requirements

The requirements, to be followed by the provider of assistance to PRMs, shall be agreed following consultation with stakeholders including organisations of PRMs, airlines, and the airport authority.

This consultation will also determine the designated arrival and set down points for PRMs.

These requirements should form the basis of Service Level Agreements (SLA)

1.2.2 Standard Operating Procedures and Protocol

Service providers should have Standard Operating Procedures (SOPs), including normal, contingency and emergency procedures laid down in a Protocol.
1.2.3  Conditions

In addition to Annex J, special attention should be given to the following:

(a) Staff at the airport have a responsibility to ask each PRM about the most appropriate way to provide assistance to them (e.g. how do they like to be guided or escorted, what causes them pain or discomfort etc).

(b) Lifting a passenger with a physical disability from one wheelchair to another and from or into an aircraft chair should always be carried out by two staff members. The transfer should be performed with the greatest consideration for the dignity, safety and comfort of the PRM.

(c) Under no circumstances should staff assisting a person with a physical disability manually carry him/her in order to provide boarding or deplaning assistance. The only exception is where no alternative is available for aircraft with 19 seats or fewer and health and safety and manual handling issues have been fully considered.

(d) The service provider should not leave a passenger with a disability unattended for more than 30 minutes, unless otherwise agreed with that passenger.

1.2.4  Complaints Handling

Service providers must designate staff, who are specially trained and whose responsibility is to investigate and resolve complaints and disagreements.

1.3  Equipment

For optimal assistance the following specifications are recommended. However they are not intended to be exclusive or restrictive or to inhibit the development of new designs:

(a) Wheelchairs (preferably of the non-folding type and capable of being self-propelled) with a rigid seat, high backrest, detachable armrests, adjustable leg rests, movable footrests and an adequate brake.

(b) Boarding wheelchairs, which would be used to transport PRMs to and from their seat in the aircraft. These should be provided with folding armrests, a solid seat and back support, an adequate braking system and safety belts.

(c) Mini-carts/buggies (electrically powered carts) to transport PRMs in the airport building where required by the airport layout. Use of these vehicles has to be in accordance with airport authority regulations.

(d) Accessible vehicle(s) to transport PRMs between terminals and between a terminal building and remote aircraft stands where other passengers are transported by bus. If the buses provided for other passengers are not accessible to PRMs (wheelchair users), specialised vehicles should be provided which are available on the same basis. Unless they are low floor vehicles on which wheelchair securing is not required, the vehicles must be equipped with a system that securely locks wheelchairs into place and fitted with passenger restraint systems, in accordance with the standards for such a system in the given country.
They must also be equipped with a boarding device - ramp or lift - to enable the PRM (wheelchair users) to board and alight from the bus. The vehicles must be designed for the transport of persons.

(e) **Lifting vehicle(s)** capable of taking a PRM/wheelchair user up to the threshold of the aircraft door when the aircraft is on a remote stand. These vehicles should adhere to all existing standards and regulations on safety.

Such equipment should only be used for those PRMs who need it.

Equipment used for the assistance of PRM passengers should undergo regular safety inspections and maintenance. Maintenance records should be kept up-to-date at all times.

2. **Staff training**

The training principles listed below are by no means exhaustive. These list only the basic essential principles and should, in time, be supplemented by a detailed training manual. The training must be tailored to the employee's functions.

Organisations representing different groups of people with disabilities should be consulted in the development of training programmes.

2.1 **Training of staff who deal directly with the travelling public**

All airport and airline personnel who deal directly with the travelling public, including security personnel, guards and porters, should be trained to be made aware of and, where appropriate, be able to meet the needs of PRMs.

This training should be focused on disability awareness training, including training on:

(a) awareness and appropriate responses to passengers with physical, sensory (hearing and visual), hidden or learning disabilities, including how to distinguish between the different abilities of individuals whose mobility, orientation, or communication may be reduced;

(b) barriers faced by PRMs, covering attitudinal, environmental/physical and organisational barriers;

(c) assistance dogs, including the role and the needs of an assistance dog;

(d) dealing with unexpected occurrences;

(e) interpersonal skills and methods of communication with deaf and hearing impaired people, visually impaired people, speech impaired people and people with a learning disability;

(f) general awareness of ECAC, IATA and EU guidelines and legislation on air passenger rights including ECAC Document 30, Section 5 and its relevant Annexes including this one;

(g) how to handle wheelchairs and other mobility aids carefully to avoid damage, (for all staff who are responsible for baggage handling).
Staff should receive refresher training at least every two years and attendance at the training should be recorded.

All new recruits should be given disability-related training when starting work.

2.2 Training of staff assisting PRMs

In addition to the areas of training listed in Section 2.1 above, all staff assisting PRMs at an airport should also be capable of distinguishing between different types of disabilities (and the corresponding IATA code) and should have knowledge of the most appropriate form of assistance for each, including:

(a) how to help wheelchair users make transfers into and out of a wheelchair;

(b) skills for providing assistance to PRMs travelling with an assistance dog, including the role and the needs of those dogs;

(c) techniques for escorting blind and partially-sighted passengers and for the handling and carriage of guide dogs and other assistance dogs;

(d) an understanding of the types of equipment which can assist PRMs and knowledge of how to handle such equipment;

(e) the use of the boarding and deplaning assistance equipment used and knowledge of the appropriate boarding and deplaning assistance procedures that safeguard the safety and dignity of PRMs;

(f) sufficient understanding of the need for reliable and professional assistance. Also awareness of the potential for certain disabled passengers to experience feelings of vulnerability during travel, because of their total dependence on the assistance provided.

(g) first aid.

On a yearly basis, as an absolute minimum, staff should receive refresher training sessions on assisting PRMs. Attendance at the training sessions should be recorded in each staff member’s personnel file.

All new recruits should be given disability-related training when starting work.

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APPENDIX 5

Annex L

GUIDELINES ON TAX REFUND FOR TRAVELLERS
Introduction

In many countries travellers that are resident outside the customs/fiscal territory can buy goods for personal use with VAT exemption. Nowadays tourism is an important part of the national revenues and therefore the issue of tax refund is a very important for customs administrations that have particular interest in implementing efficient procedures for travellers getting tax-refund.

1. LEGAL BASE

   - European level (only for Member States of EU.)
     VAT exemption based on article 15.2 of the sixth VAT Directive nr. 77/388 (OJ L n. 145, dated 17 May 1977);
   - National level

Provisions based on VAT code

For EU member states, national legislation based on the EU Directive Operational instructions issued by customs and tax administrations.

2. GENERAL CONDITIONS

The conditions for granting the exemption are in general the following:

   - the goods must be part of the personal baggage of the travellers and bought for personal use (not for commercial purposes) or as gifts for relatives;

   - the traveller is not a resident of the country where the goods are bought. When the purchase took place in the EU, the buyer must be a third country resident;

   - the minimum value of the goods, including VAT, varies from country to country. In some countries there is no minimum limit of value while in others it ranges from 135 euros to 250 euros. For the E.U. Member States the minimum limit of value is currently set at 175 euros, but Member States may apply a value of less than that amount. In most ECAC countries a maximum value does not apply;

   - proof of export must be supplied by an invoice or another document stamped by the customs office of exit. In some countries an additional export declaration is required;

   - the relevant goods must be exported in general within 30 days after the purchase date; in the E.U.Member States the goods are transported to a destination outside the Community before the end of the third month following that in which the supply is effected.

The proof of export is in general retained by the seller who directly applies for tax-refund. Specialised companies offer the travellers an immediate repayment of VAT charging a fee and carrying out all the necessary formalities.
Problems arise by the practical implementation of tax-refund procedure at the Customs office of exit and it is essential to solve them in order to offer a better service to travellers. An electronic data exchange between the seller and the customs office is recommended, if the seller and the customs office are both on the travellers airport of exit.

ECAC Member States, in giving effect to tax-refund should implement clear and harmonized procedures in order to avoid any difficulty for the travellers. The following Guidelines are designed to help achieve the foresaid purposes and cast no obligations on ECAC Member States. They are merely examples of best practices that could be implemented by competent authorities of countries where tax-refund is applied.

3.1 CUSTOMS/FISCAL CONTROL OF PERSONAL BAGGAGE OF TRAVELLERS

In order to facilitate the control of baggage, the competent authorities of ECAC Member States should take proper measures such as:

- affixing the customs stamps on the invoice, other document or the export declaration, and

- restricting the further delivery of hold baggage to the check-in counters after the customs control, insuring that goods will leave the customs/fiscal territory.

It has been realised that queues can be formed by travellers waiting for customs visa and stamps. The competent authorities of ECAC Member States should take proper measures to enable the customs offices to refrain from carrying out control when the value (VAT included) of the goods does not exceed the sum of 500 euros or equivalent value in national currency or carry out random checks. In implementing controls for goods whose value exceeds the said sum the customs offices should avoid, as far as possible, making systematic controls but use risk management. In addition ECAC Member States could also seek for cooperation with the specialised companies who offer immediate repayment in order to inform Customs about any irregularities noticed when they deal with the relevant documents and the goods concerned, presented by the traveller. Cooperation with the companies concerned could be concluded with a Memorandum of Understanding (MOU).

3.2 INFORMATION FOR TRAVELLERS

The competent authorities of ECAC Member States should take proper measures to provide clear and complete information for travellers about tax-refund procedures, including brochures, leaflets in different languages and information on customs websites.
List of main airports in Europe where tax-refund procedure is implemented

**Belgium**
- Brussels National Airport (Zaventem)
- Ostend
- Antwerp (Deurne)
- Bierset (Grace-Hollogne)
- Charleroi (Gosselies)

**France**
- Roissy-Charles de Gaulle
- Paris-Orly
- Bâle-Mulhouse
- Bayonne
- Bordeaux-Mérignac
- Fort-de-France
- Genève-Cointrin
- Lyon-Saint-Exupéry
- Marseille-Provence
- Montpellier-Méditerranée
- Nice-Côte d’Azur
- Nantes
- Pointe-à-Pitre
- Saint-Denis de la Réunion
- Strasbourg-Entzheim
- Toulouse-Blagnac

**Germany**
- Berlin-Tegel
- Düsseldorf
- Frankfurt am Main
- Hamburg
- Hannover
- Köln
- München
- Stuttgart

**Italy**
- Roma Fiumicino
- Milano Linate
- Milano Malpensa
- Genova
- Venezia
- Bologna
- Firenze
- Napoli
- Catania
- Palermo
- Cagliari
- Olbia
- Alghero
- Bari
- Bergamo Orio al Serio
Switzerland
Genève-Aéroport
Zürich-Flughafen
Basel-Mühlhausen Flughafen

United Kingdom
Heathrow (London)
Gatwick (London)
Manchester
Glasgow

1. List of airports to be extended to those of the 42 ECAC Member States.

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