

ATA Carnet

The **ATA Carnet** is an international customs document that allows the holder to temporarily (up to one year) import goods without payment of normally applicable duties and taxes, including value-added taxes. The Carnet eliminates the need to purchase temporary import bonds. So long as the goods are re-exported within the allotted time frame, no duties or taxes are due. Failure to re-export all goods listed on the Carnet results in the need to pay the applicable duties. Failure to remit those duties results in a claim from the foreign customs service to the importer's home country.

The acronym ATA is a combination of French and English phrases "Admission Temporaire/Temporary Admission."

All member national guaranteeing organizations are listed in ICC's ATA Carnet Website: www.atacarnets.org.

Member countries

The ATA Carnet System is currently in force in the following **71 countries**: Algeria, Andorra, Australia, Austria, Belarus, Belgium/Luxembourg, Bosnia and Herzegovina, Bulgaria, Canada, Chile, China*, Côte d'Ivoire, Cyprus, Czech Republic, Croatia, Denmark, Estonia, Finland, France, Germany, Gibraltar, Greece, Hong Kong, Hungary, Iceland, India, Iran, Ireland, Israel, Italy, Japan, Republic of Korea, Latvia, Lebanon, Lithuania, Macau, Macedonia, Malaysia, Malta, Mauritius, Mexico, Moldova, Mongolia, Montenegro, Morocco, Netherlands, New Zealand, Norway, Pakistan, Poland, Portugal, Romania, Russia, Senegal, Serbia, Singapore, Slovak Republic, Slovenia, South-Africa, Spain, Sri Lanka, Sweden, Switzerland, Thailand, Tunisia, Turkey, Ukraine, United Arab Emirates, United Kingdom and United States of America.

- ATA Carnets are only valid for trade shows / exhibitions. Otherwise, they are not recognised by China Custom.

A system similar to the ATA Carnet System operates on the basis of bilateral agreements between Chinese Taipei and a certain number of ATA Carnets including the EU Member States, Australia, Canada, Israel, Korea, Malaysia, New Zealand, Norway, Singapore, South Africa, Switzerland and the United States of America.

Carnet usage

Carnets apply to three broad categories of merchandise: commercial samples, professional equipment and goods for use at exhibitions and fairs. With the exception of perishable or consumable items, the product range is nearly limitless. **What can be carried & Who can use?**

The main categories of goods temporarily imported under cover of ATA Carnets are the following:

Antiques, machinery, machine-tools, catering equipment, canned food, footwear, toys, computers, office equipment, transformers, electric generators, electrical/electronic and scientific equipment, surgical and dental equipment, jewellery and articles of precious metal/stones, "hi-fi", audio-visual, photographic and filming equipment, lasers, musical instruments and records, display material, aircraft, films, motor vehicles and accessories, racing engine machinery, heating and lighting equipment, agricultural machinery, furniture, crockery, paintings and other works of art, umbrellas, race-horses, suitcases, perfume, theatrical effects and sets, concert and musical instruments, leather and sports goods, clothing, yachts and boats, display stands.

The ATA Carnet service is available to business and sales executives, exhibitors at trade fairs and traveling professionals, such as film crews, architects, artists, engineers, entertainers, photographers, sports teams and many more. Large companies, small companies, individuals on the move - all can benefit. Sales representatives with valuable samples and people with professional equipment are the largest users. Rules and regulations vary from country to country. You are advised to communicate directly with respective customs authorities prior to your travels. This is provided as general information only.

Items which are excluded from the ATA Carnet System:

Perishable goods and items such as paint, cleaning materials, food, oils, leaflets and brochures, which are considered as "consumable items" and intended to be given away, disposed of, or utilized abroad, are excluded from the system as they would not ordinarily be re-exported.

Also excluded from the ATA Carnet system are the following:

- Items already sold or offered for sale. Such items are not considered samples.
- Unmounted gems or gemstones; theatrical make-up, etc.
- Alcoholic beverages, tobacco and fuels, etc.
- Goods intended for processing or repair.
- Postal Traffic.

Advantages

The ATA Carnet System offers advantages to all concerned: the customs authorities and the trading community, i.e., individuals, enterprises, trade organizations who need temporary duty free importation facilities to prospect outlets for their products on foreign markets.

By replacing the national customs declaration normally required for the temporary duty free admission of goods in any given country the ATA Carnet does away with the need for a customs document at each border point. This means less paperwork for customs officials and Carnet holders.

Since all goods accompanied by an ATA carnet are thus covered by the international surety furnished by the guaranteeing/issuing Chambers, no further action regarding the guarantee need to be taken, either by the customs or by the importer at the time of temporary admission.

Thus, for businessmen the ATA Carnet does away with the need for the deposit of a personal or real guarantee at the border point of each country of temporary admission.

As the ATA Carnet constitutes at the same time the temporary admission document and the proof of the customs security for temporary admission it considerably simplifies and expedites the accomplishment of the formalities for temporary admission for both the Carnet holder and the customs: no further customs document needs to be completed nor any other security produced upon arrival in the territory of temporary admission.

Another advantage greatly appreciated by the trading community is that the ATA carnet is valid for one year. During this period its holder can use it- and abroad the goods covered- for as many trips as he wishes from his home country to one or more of the other countries applying the ATA System, provided the ATA Carnet contains the appropriate number of sheets required for each trip.

This is particularly useful if the holder of the ATA Carnet intends to import goods temporarily into various countries in the course of the same journey (e.g. if a commercial traveler wishes to show samples to a number of potential buyer in different countries).

There are many other cases where this facility is of advantage to the holder of an ATA Carnet.

For the customs, the use of the ATA Carnet entails less administrative work and increased customs safety since the payment of import duties and taxes is guaranteed by the Guaranteeing Association affiliated to the ATA guarantee chain in the territory of temporary admission. The guarantee is automatic and the customs need not check its validity for each carnet.

In addition, the system does not affect revenue of the nation since the goods covered by the ATA Carnets are intended for re-exportation and not at all for sale in the country of temporary admission. The system is "self-policing" in that, should the Carnet holder fail to re-export the goods within the period of validity of the Carnet, duties become payable.

Individuals or firms wishing to use a carnet to move goods in and out of foreign countries must submit an application and the necessary collateral to their home national guaranteeing organization.

The application, among other things, lists all countries of intended transit and all applicable goods with their assigned values. If the application is properly completed and submitted with the applicable fees the national guaranteeing organization will issue a carnet specifically tailored to that itinerary. The carnet document has two green cover pages denoting country of origin with instructions. Within the covers are counterfoils and vouchers for each country to be visited or transited. The vouchers act as

receipts for entry and re-export in foreign countries and are kept by foreign customs officials. The counterfoils are stamped by the foreign customs services and act as the carnet holders receipt. Upon completion of travel or expiration of the carnet's 12-month active period, the holder must return all documents to their home national guaranteeing organization. A review is conducted. If all documents are in order and no claims are found to be forthcoming from one of the applicable foreign countries, the collateral can be returned. If a bond was used the national guaranteeing organization issues notice that the bond may be canceled. If the counterfoils, including the final one showing re-entry of all applicable goods back into the country of origin, are not in order, or if a foreign customs service notifies the national guaranteeing organization of a violation, the carnet holder is given notice to provide proper documentation or pay the applicable duties. If they do not, the collateral or bond are used to pay the claim. Claims that can not be amicably settled between the applicable NGAs may be referred to the ICC for [Dispute Resolution Services](#).

Contact details

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Other countries to know more about your Home National Guaranteeing Organisation please visit

<http://www.iccwbo.org/products-and-services/trade-facilitation/ata-connections/>