

COVID-19 and ATA Carnet operations

Customs authorities in the Czech Republic apply the following procedures in connection with the current situation and the declared state of emergency, as regards handling of ATA Carnets operations:

1. Re-exportation of goods released for temporary importation on the territory of the Union (Czech Republic) under cover of ATA carnet

The customs office shall recognize the validity of an already expired ATA carnet or ATA carnet for which the period fixed for the re-exportation of goods from the territory of the Union has expired, if the period is affected by a declared emergency state in the Czech Republic or by other critical state declared by the country of use in the territory of the Union or country of re-importation. Such carnet ATA will be treated as a valid carnet, i.e. as re-exportation within the set deadline.

This means that the Czech customs authorities will endorse export (exit) even in cases where the carnet has already expired during or immediately after the end of an emergency state or other crisis situation in the country of use in the Union or re-importation. The same procedure will apply to valid carnets where the re-exportation deadline has expired.

2. Re-importation of EU goods under cover of an ATA carnet

Czech customs authorities will recognize and the import of Union goods which were temporarily exported under cover of ATA Carnet will be relieved from import duties and taxes in cases where the goods were imported after the deadline or after the expiry of validity of the ATA Carnet, if the import was prevented by a declared emergency state in the Czech Republic or by another critical state declared by other Union Member State in the country of use.

The relief from import duties will be covered by the provisions of Article 203 of the Union Customs Code stipulating that the returned goods shall be granted relief from import duty only if goods are returned within 3 years of their export and in the state in which they were exported. The period of 3 years should be sufficient for the needs of the exported goods under cover of the ATA carnet. Additional formalities beyond the standard procedures for importing goods under cover of an ATA carnet shall not be required.