

Survey on temporary admission

I. Background

Temporary admission, defined as “the Customs Procedures under which certain goods (including means of transport) can be brought into a Customs territory conditionally relieved from payment of import duties and taxes and without application of import prohibitions or restrictions of economic character” (Article 1 (a) of the Istanbul Convention), is widely used to facilitate international trade.

There are definite economic benefits in allowing companies to examine foreign goods, try them out or even use them temporarily without having to pay import duties and taxes. In particular, by facilitating the exchange of articles of an educational, scientific or cultural nature, this procedure benefits not only economic activities but also cultural development, education and scientific research, which are vital for progress and economic development.

One of the most important internationally accepted systems for the movement of goods under temporary admission through multiple Customs territories is the ATA Carnet System, based on the Convention on Temporary Admission done at Istanbul (Istanbul Convention), and the Customs Convention on the ATA Carnet for the Temporary Admission of Goods (ATA Convention).

Recent incidents have demonstrated a lack of knowledge of the rules on temporary admission. Discussions on this question will be facilitated by a clear prior understanding of Members’ experience and operations regarding temporary admission and the use of the ATA Carnet. In this regard, the WCO Secretariat organized an informal meeting on 7 March 2013 to discuss operational practices of Members and national issuing/guaranteeing associations of ATA Carnets. The informal meeting confirmed the necessity of carrying out a survey regarding temporary admission, especially possible awareness-raising activities.

This issue was also discussed at the joint 12th Meeting of the Administrative Committee of the Istanbul Convention and the 9th Meeting of Contracting Parties to the ATA Convention, held on 25 and 26 March 2013. The Administrative Committee agreed to the Secretariat sending out a survey to both Customs and guaranteeing associations through the ICC/WCF in order to better understand the practices associated with the ATA Carnet.

II. Overview of the survey

The questionnaire was developed by the WCO Secretariat and improved during the above-mentioned Administrative Committee meeting. The revised survey was distributed to all WCO Members and to guaranteeing associations through the ICC/WCF in April 2013.

The questionnaire contained 12 simple questions on operational practices regarding temporary admission practices, categorized under the following topics:

- (1) General questions
- (2) Awareness-raising
- (3) Customs formalities
- (4) Security or guarantee
- (5) ATA Carnet System

By 31 January 2014, replies had been received from 37 WCO Members (approximately 21% of the Organization's membership). Of those 37 Members, 25 have acceded to the Istanbul Convention, the ATA Convention or both. The ICC/WCF also received replies from 36 members, equating to 50% of its current ATA membership.

Table 1. WCO Members that participated in the survey

WCO Members		
Contracting Parties to the ATA or Istanbul Conventions	Bosnia and Herzegovina, Canada, China, Cyprus, Estonia, Greece, Hong Kong (China), Iceland, Japan, Jordan, Latvia, Madagascar, Mauritius, Moldova, Mongolia, Montenegro, Morocco, New Zealand, Norway, Portugal, Russian Federation, Senegal, Serbia, Spain, Switzerland	25
Non-Contracting Parties	Angola, Barbados, Burundi, Burkina Faso, Bhutan, Cambodia, Cape Verde, Dominican Republic, Indonesia, Mauritania, Nicaragua, Vietnam	12

The ICC/WCF received replies from 36 of its members in the following countries: *Andorra, Austria, Australia, Belgium-Luxembourg, Bosnia and Herzegovina, Bulgaria, Canada, China, Croatia, Denmark, Estonia, Hong Kong (China), Hungary, Israel, Italy, Japan, Macau (China), Mexico, Moldova, Montenegro, Netherlands, Pakistan, Poland, Russia, Serbia, Slovenia, Spain, Sri Lanka, Sweden, Ukraine and the United States.*

It is worth noting the following general comments on the survey.

- (1) *Most respondents rate the level of knowledge on temporary admission procedures among travellers as being rather low. Awareness-raising activities should therefore be enhanced.*
- (2) *ICC/WCF members are more active than Customs authorities in raising awareness. There appears to be room for improvement among Customs administrations in this respect. ICC/WCF members would be willing to support Customs' initiatives.*
- (3) *The approach to temporary admission practices differs somewhat between countries where there is only one issuing office and those where there can be in excess of 50 issuing offices.*
- (4) *There are various ways of calculating the amount of guarantee required from ATA Carnet applicants. Issuing associations flexibly adapt the amount of guarantee to the type of goods and their destination. 40% of issuing associations check applicants' credit information before issuing a Carnet.*

The survey also provides general information on recent awareness-raising activities conducted by Customs and guaranteeing/issuing bodies; moreover, a list of websites providing detailed information on temporary admission is included in this survey.

III. Awareness-raising

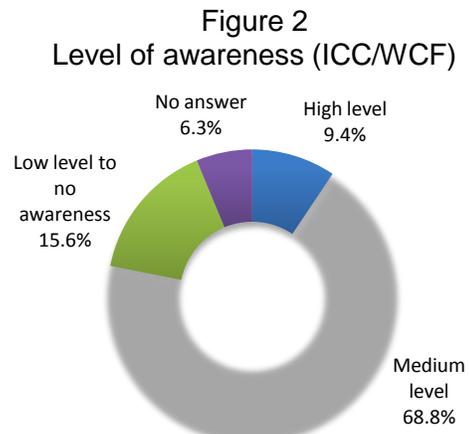
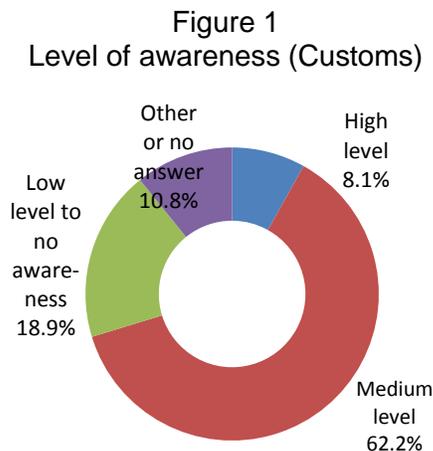
(1) Level of awareness

How would you rate the level of knowledge of temporary admission procedures among travellers who want to use their goods temporarily in any country (for instance musicians or artists wishing to bring in instruments or objects for exhibitions for temporary use)?

- High level of awareness
- Medium level of awareness
- Low level to no awareness
- Other ()

On the Customs side, 23 WCO Members (62.2%) rated the level of awareness among travellers as medium. Only three (3) Members (8.1%) replied that travellers had a high level of awareness. In contrast, seven (7) Members (18.9%) stated that travellers had a low level of knowledge or were unaware of temporary admissions procedures (see figure 1). ICC/WCF members' replies show similar trends. Some 22 ICC/WCF members (68.8%) acknowledged that the level of awareness was medium and only three organizations (9.4%) indicated that travellers had a high level of awareness of temporary admission procedures (see Figure 2).

It is rather difficult to make an objective assessment of the level of awareness among travellers. For that reason, the 'medium level' was set at 60%. This shows that most travellers have a poor awareness of temporary admission procedures.



(2) Awareness-raising activities

What kind of activities have you undertaken to raise passengers' awareness?	
<input type="checkbox"/> Brochure	<input type="checkbox"/> Multiple languages: please list the languages
<input type="checkbox"/> Web page	<input type="checkbox"/> Multiple languages: please list the languages
<input type="checkbox"/> Special booth or office at airports	
<input type="checkbox"/> Other ()	

The survey clearly shows that activities to raise awareness of temporary admission procedures have not been actively undertaken by Customs administrations, with more than half the participating Customs administrations indicating that they have neither issued a brochure nor have a webpage on temporary admission procedures (see figures 3 and 4). Only 8 Customs administrations (21.6%) replied that they had a special booth or office at airports dedicated to this activity.

In contrast, most ICC/WCF members (over 70%) have brochures and dedicated websites. However, only two ICC/WCF members (6.3%) replied that there were special booths or offices in their countries.

Figure 3
Brochure (Customs)

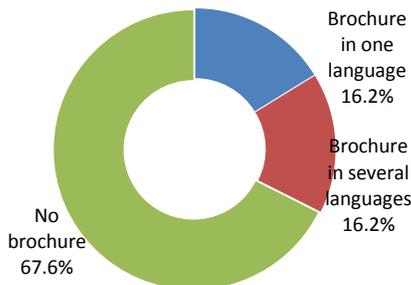


Figure 4
Webpage (Customs)

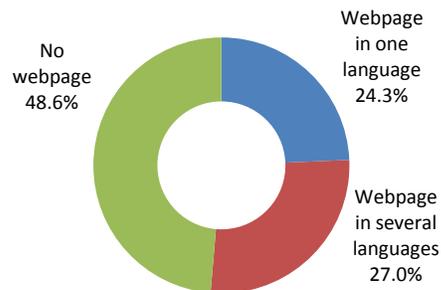


Figure 5
Special booth or office at airport (Customs)

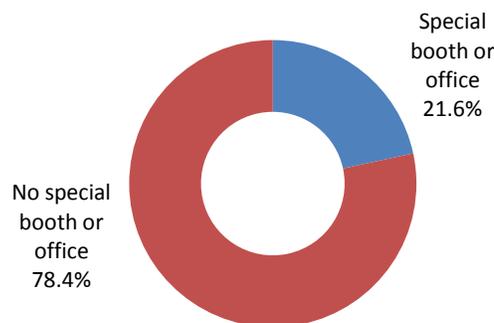


Figure 6
Brochure (ICC/WCF)

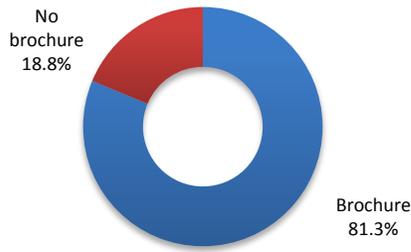


Figure 7
Webpage (ICC/WCF)

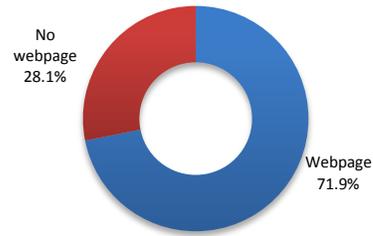
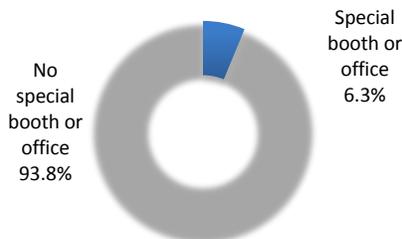


Figure 8
Special booth or office at airport (ICC/WCF)



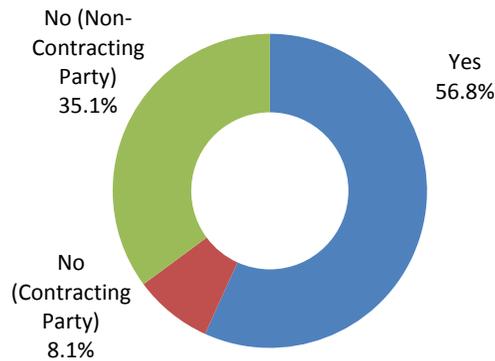
It can be concluded that ICC/WCF members are more active than Customs in conducting awareness-raising initiatives. There appears to be room for improvement on the Customs' side, with possible support from ICC/WCF members, despite the fact that in some countries, Customs administrations intentionally leave the advertising of ATA Carnets to issuing/guaranteeing associations.

(3) Encouragement to use ATA Carnets

Does your Customs administration encourage business travellers to use ATA Carnets for the temporary import/export of their goods?

All the Customs administrations which answered "Yes" are obviously Contracting Parties to the ATA Convention or the Istanbul Convention. As such, they are in essence required to accept ATA Carnets in lieu of their national Customs documents. They account for 56.8% of participating Customs administrations. It is interesting to note that three (3) Customs administrations (8.1%) that have acceded to the Istanbul or ATA Convention do not encourage business travellers to use ATA Carnets (see figure 9).

Figure 9
Encouragement to use ATA Carnets (WCO)



(4) Website

The questionnaire asked Customs administrations to provide the address of their website providing information on Carnets. Some 18 Customs administrations supplied this information (see Table 2).

Table 2
Address of Customs websites providing information on ATA Carnets (Customs)

Customs administration	Website
Bosnia and Herzegovina	www.uino.gov.ba
Cambodia	www.customs.gov.kh
Canada	http://www.cbsa.gc.ca/publications/dm-md/d8/d8-1-7-eng.html
China	www.customs.gov.cn
Estonia	www.emrta.ee
Greece	www.Gsis.gr
Hong Kong, China	http://www.customs.gov.hk/en/cargo_clearance/ata/index.html
Japan	http://www.customs.go.jp/english/c-answer_e/keitaibetsuso/7303_e.htm
Latvia	www.vid.gov.lv www.chamber.lv
Mauritius	http://www.mra.mu
Moldova	http://www.customs.gov.md/index.php?id=30
Mongolia	www.ecustoms.mn

Customs administration	Website
Montenegro	http://www.upravacarina.gov.me
Morocco	www.douane.gov.ma
New Zealand	www.customs.govt.nz
Norway	www.toll@no
Russian Federation	www.customs.ru
Serbia	http://www.carina.rs/cyr/PoslovnaZajednica/CarinskiPostupci/Stranice/Tranzit.aspx
Switzerland	http://www.ezv.admin.ch/zollinfo_firmen/04203/04306/04314/index.html?lang=fr http://www.ezv.admin.ch/zollinfo_firmen/04203/04306/04314/05209/index.html?lang=fr http://www.ezv.admin.ch/zollinfo_firmen/04203/04308/04324/index.html?lang=fr http://www.ezv.admin.ch/zollinfo_firmen/04203/04308/04324/05210/index.html?lang=fr

(5) Recent promotional activities

The questionnaire asked participating Customs administrations to describe any recent promotional activities, if applicable. Some 14 Customs administrations shared details of their recent initiatives with the WCO Secretariat (see Table 3). In addition, 18 ICC/WCF members presented their promotional activities (see Table 4). On the Customs' side, the most popular initiative is the organization of workshops to raise awareness of temporary admission procedures. Another initiative is the holding of training courses for Customs officers.

Table 3
Recent promotional activities (Customs)

Customs administration	Activities
Bosnia and Herzegovina	In April 2013, the Foreign Trade Chamber of Bosnia and Herzegovina (BiH) organized a meeting of BiH international road carriers in co-operation with the Ministry of Communication and Transport. The Indirect Taxation Authority (ITA) of BiH also participated in a presentation on simplified procedures, including the ATA Carnet.
Burundi	A meeting of the East African Community Members was held in Kampala (Uganda) in order to discuss the facilitation and control of temporary admissions.

Customs administration	Activities
China	<p>In May 2012, China Customs attended a workshop hosted by the China Council for the Promotion of International Trade (CCPIT) and played a teaching role at a training seminar on ATA Carnets.</p> <p>In December 2012, China Customs attended a symposium hosted by CCPIT for companies and answered their questions.</p> <p>In April 2013, China Customs hosted a national Customs training class for ATA Carnet operators.</p> <p>From 1 March 2012, China Customs has accepted ATA Carnets from Hong Kong SAR into the Guangdong Province for the temporary admission of private road vehicles.</p>
Cyprus	<p>Many workshops were organized at the time of Cyprus's accession to the European Union (EU).</p>
Japan	<p>The information on the benefits of using ATA Carnets is provided on the website of the national guaranteeing association (Japanese version only).</p>
Iceland	<p>None. However, in the Customs Academy new Customs officers are introduced to the ATA Carnet and how to use it.</p>
Mauritius	<p>Briefing sessions: as and when required, participants (such as SMEs) in trade fairs, exhibitions and other promotional events are informed of the use of ATA Carnet in lieu of processing a declaration and submission of security to cover duties and taxes payable for Customs clearance of goods meant for such events.</p>
Moldova	<p>Training on the topic was held in March 2013 at the Regional Training Centre in Piatra Neamt, Romania. Courses organized by the Customs Officers Training Centre and Chamber of Commerce.</p>
Mongolia	<p>A workshop was held for Customs officers last year at Ulaanbaatar Customs House and International Postal Customs House.</p>
Montenegro	<p>Workshop for Customs officers on the implementation of the Istanbul Convention held in 2008.</p>
Morocco	<ul style="list-style-type: none"> - Training provided to Customs officials in the use of ATA Carnets. - Meeting with ministerial departments (Tourism, Culture, etc.), and the organizers of events that frequently require goods to be temporarily imported (Long-distance rallies, sports endurance competitions, exhibition of

Customs administration	Activities
	artworks, etc.).
New Zealand	Step-by-step instruction sheet for all Carnet users. Freight Forwarder companies provide useful information, as does the New Zealand Customs Service on its website.
Norway	No specific promotional activity on temporary admission, but part of general workshops on import/export regulations.
Senegal	A workshop and training on the use of ATA Carnets was held in January 2010.
Serbia	The last promotional activity was a workshop for Customs officers in 2007.

Table 4
Recent promotional activities (ICC/WCF)

Country	Activities
Austria	Personal consulting services by the issuing association.
Australia	<u>Chamber:</u> VECCI Global runs 4-5 yearly workshops on export documentation in which is mentioned the usage of the ATA Carnet System as part as one of the temporary import documents available for importation of goods into foreign countries.
Belgium-Luxembourg Customs Union	Common seminars with Belgian Customs on temporary importation – ATA Carnets: - 17/04/2013 - Hasselt - 07/05/2013 – Kortrijk Seminars on ATA Carnets only - 26/02/2013 - Ghent - 14/05/2013 - Leuven
Canada	<u>Chamber:</u> - Periodic updates to our client base via e-mail when new information comes to the attention of the Canadian Chamber on the various issues/restrictions of countries forming part of the Programme. - Ad hoc training seminars organized by the Canadian Chamber and/or requested by large users of the ATA Carnet.

Country	Activities
China	<p><u>CCPIT:</u></p> <ul style="list-style-type: none"> - Lectures at a well-known national company – NUCTECH. - Speech at 2013 Spring Exhibition Project Conference, hosted by the Imp-Exp Executive Magazine. - Teaching at China Customs training seminars on temporary admission. <p><u>CCPIT, in co-operation with China Customs:</u></p> <ul style="list-style-type: none"> - Series of promotional workshops in different cities, including Beijing, Shunde, Changchun, Xi'an, etc. <p><u>CCPIT</u></p> <ul style="list-style-type: none"> - Expansion of the ATA Service Network to make the Carnet application and issuing process quicker and easier (two (2) branch chambers newly authorized to issue Carnets) and to promote the system locally. - CCPIT strengthened its co-operation with China Customs and, with its support, established ATA offices at some ports of entry/exit, i.e. the Beijing Capital International Airport and Shenzhen Bay.
Croatia	<p><u>Chamber:</u> Croatia became a member of the EU on 1 July 2013. Therefore, there will be some changes in issuing ATA Carnets and business in the EU internal market and with third countries. The Croatian Chamber of Economy (CCE) is organizing a series of seminars on these changes, which include information about the Istanbul Convention and ATA Carnets.</p>
Denmark	<p><u>Chamber:</u> Participation in different exhibitions and conferences where the ATA Carnet brochure is distributed to participants (Formland/UP 2013, Product Promotion Day, Dansk Erhverv Yearly Conference Day 2013).</p>
Hungary	<p><u>Chamber:</u> Training for the Chamber's staff. Workshops held at the National Customs Board.</p>
Israel	<p><u>Chamber:</u></p> <ul style="list-style-type: none"> - Workshops held regularly at clients' offices. - Distribution of Carnet brochures during courses organized by the Chamber. - Distribution of brochures at fairs and exhibitions, at our office. - Newspaper announcements regarding the ATA Carnet.
Japan	<p><u>NGO:</u> Information on the benefits of using the ATA Carnet is provided on the website of the national guaranteeing association (Japanese version only).</p>
Mexico	<p><u>Chamber:</u></p> <ul style="list-style-type: none"> - Redesign of the ATA Carnet website: www.carnetatamexico.com.mx - Three (3) seminars. - Promotion among Customs brokers and freight forwarders. - Seminar for the industrial sector. - Contact with other chambers to encourage promotion of the ATA Carnet.
Moldova	<p><u>Chamber:</u> ATA workshops in different regions of Moldova.</p>
Pakistan	<p><u>NGO:</u> The International Chamber of Commerce (ICC) Pakistan recently had a very successful meeting with the Karachi Chamber of Commerce (KCCI) with regard to trade facilitation, which included the use of ATA Carnets to participate in exhibitions around the world.</p>

Country	Activities
Russian Federation	<p>Travellers can choose among the following procedures for the temporary admission of goods:</p> <ul style="list-style-type: none"> - national Customs declaration (in this case, the traveller must deposit a security and guarantee); or - ATA Carnet.
Serbia	<p><u>Chamber:</u> On 24 April 2013 we promoted the ATA Carnet and how to use it at a seminar held at the Chamber and financed by the International Finance Corporation (IFC) and the Chamber's Bureau for Regional Cooperation. The subject was: "Simplify export/import business procedures". There were 128 participants from all kinds of companies.</p>
Sweden	<p><u>Chamber:</u></p> <ul style="list-style-type: none"> - An early breakfast meeting with information and discussion with Carnet users and potential users. - Planned activity: an invitation to companies in the freight field to raise awareness of the operation of Carnets.
Ukraine	<p><u>Chamber:</u></p> <ul style="list-style-type: none"> - Seminars for representatives of Ukrainian business. - Information letters and brochures. - Advertising.
United States	<p><u>NGO:</u> The United States Council for International Business (USCIB) conducts dozens of promotional activities and customer workshops every year, in addition to exhibiting at trade shows.</p>

IV. Customs formalities

8. What Customs formalities should be completed by a passenger wishing to bring expensive goods for professional or commercial use (e.g. musical instrument or other goods intended for an exhibition or show, professional equipment or commercial samples) into your Customs territory for temporary use during a specific period of time?

The survey provides a general description of the Customs formalities and requirements for temporary admission. It shows that Customs administrations, according to their national legislations, require passengers to lodge Customs declarations. ATA Carnets are used in lieu of Customs declarations. When ATA Carnets are not used, Customs administrations require the deposit of security. See Tables 5 and 6 below for details.

Table 5
Customs formalities (Customs)

Customs administration	Customs formalities (Customs)
Angola	Lodging of affidavit and a deposit.
Barbados	<p>Passengers are required to make a declaration to the Customs Department which will:</p> <ul style="list-style-type: none"> (a) verify the Customs value of the temporarily imported goods; (b) verify the serial numbers of imported items; (c) establish the purpose of their local use; (d) establish the length of time they will be on the island; (e) collect security in the form of a monetary deposit or enact a Customs bond to cover the duty liability of the goods; (f) examine the goods when exiting the country; (g) the security is returned to the passenger providing that all information is consistent with the original information given.
Bosnia and Herzegovina	An ATA Carnet holder, who temporarily imports goods into Bosnia and Herzegovina Customs territory and fulfils the conditions for complete release from Customs duties, has to submit an appropriately completed and valid ATA Carnet to the Customs office of entry into the Customs territory. The Customs office enforces the procedures as prescribed in the ATA Carnet instructions.
Burkina Faso	<ul style="list-style-type: none"> - Simplified temporary admission (ATS), if the goods are not supposed to stay more than one month in the country. This regime is decided on by the Customs office manager. The request is made directly in the Customs declaration form (Decision No. 10306/MEFP/SG/DGD of 24 May 1995). - Exceptional Ordinary Temporary Admission (ATEO), if the goods are

Customs administration	Customs formalities (Customs)
	<p>supposed to stay more than a month. The acceptance of this regime is under the competence of the Director General of Customs (Article 138 of the Code of Customs of Burkina Faso). The request is made by filling a form sold at the Burkina Faso Chamber, accompanied by all the commercial documents and others if necessary.</p>
Bhutan	<p>Customs Declaration along with written request of the intended purpose.</p>
Cambodia	<p>Prakas 928 of the Ministry of Economy and Finance on temporary admission procedures dated 2 October 2010.</p> <p>Praka 4: Persons wishing to temporarily import goods as admission must submit a request for authorization to Customs prior to the importation. The application must detail the type of goods, quantity, value, purpose of importation, owner of the goods, duration of the temporary admission and date of re-exportation. Customs will allow exceptions to this requirement in case of non-commercial goods, in accordance with the existing regulations, such as goods imported by visitors for their own use, goods imported by border crossers. This exceptions may also work for goods of low value or low risk of diversion such as shipping containers, pallets etc.</p> <p>Praka 5: Temporarily imported are subject to a Customs declaration. Customs may accept a verbal declaration in case of goods imported by visitors for their own use, goods imported by border crossers, goods of low value or low risk of diversion such as shipping containers, pallets etc.</p>

Customs administration	Customs formalities (Customs)
Canada	Importers should consult the Canada Border Service Agency (CBSA) website. D8-1-1 Temporary Importations (tariff item No. 9993.00.00). Regulations provide information regarding the types of commercial goods that may be temporarily imported Customs duty free, conditions for Goods and Services Tax (GST) relief, documentation requirements, time limits, security requirements and export requirements. D8-1-2 provides information regarding participation in international events and conventions. D2-1-1 provides information regarding non-residents bringing baggage and conveyances into Canada.
Cape Verde	Request for guarantee deposit for temporary admission or statement of responsibility valid for one year – extendable.
China	Declaration-Verification & Approval-Examination/Release.
Cyprus	(a) Issuing a national Customs Form C104. (b) Depositing a declaration using the Customs electronic import system (called THESEAS).
Dominican Republic	The Customs formalities are the following: <ol style="list-style-type: none"> 1) The importer must write a letter to the Director General, asking for permission to introduce goods for temporary use. The importer must give details and reasons for the temporary use and establish the time frame the goods will remain on Dominican Republic territory. 2) A copy of the tax payment. The goods must be declared as a commodity for consumption and, after arrival at the port, be changed to a temporary importation. 3) A guarantee contract and form No. 3496 valid one year, addressed to the Director General of Customs. 4) A copy of the bill of lading or a number of aerial transportation documents. A receipt for a value of RD\$ 100.00, as a payment for the check out inspection.
Estonia	(1) ATA Carnet. (2) Temporary admission Customs procedure.
Greece	Greece follows the formalities of the EU Customs legislation and the Istanbul Convention.
Hong Kong, China	Currently, Hong Kong Customs accepts the use of ATA Carnets for temporary admission of four major categories of goods, namely (i) goods for display or use at exhibitions, fairs, meetings or similar events, (ii) professional equipment, (iii) travellers' personal effect and goods for sports

Customs administration	Customs formalities (Customs)
	<p>purposes, and (iv) tourist publicity material. When goods under cover of an ATA Carnet are presented for Customs clearance at the control points, Customs officers will check the relevant goods details and endorse the related vouchers of the Carnet. Importers and exporters are also not required to lodge import or export declarations to Hong Kong Customs in respect of these goods. However, goods covered by an ATA Carnet are not exempted from licence and permit control unless such are provided in relevant legislation. Importers or exporters are still required to obtain relevant documents such as import or export licences or quota visas from the relevant authorities prior to importation or exportation where appropriate. For details, refer to the webpage: http://www.customs.gov.hk/en/cargo_clearance/ata/index.html</p>
Iceland	ATA Carnet - or cash/credit card deposit at the red gate at the airport or seaport.
Indonesia	<ul style="list-style-type: none"> - Lodge an application in writing to the Head of the Customs Office where the goods will enter the Customs territory. The application should provide (at least) the following information: <ul style="list-style-type: none"> a. Details on type, quantity, specification, identity and estimate of the value of the temporarily imported goods; b. Port of entry of the temporarily imported goods; c. Period, location, and purpose of temporary importation. - The lodged application should be attached with (at least) the following documents: <ul style="list-style-type: none"> a. Document explaining the estimated value, specification, and/or identification of the goods, and period of temporary importation; b. Document explaining the prevailing Leasing Agreement; c. Statement in writing that the goods will be re-exported; d. Statement in writing that the documents are valid; e. Document explaining the identity of the applicant; f. Other related documents. - Submit a guarantee (the total amount of Customs duty and taxes levied).

Customs administration	Customs formalities (Customs)
Japan	Japan acceded to the ATA Convention in 1973. Goods imported from contracting countries and territories can generally be subject to a procedure on the basis of the ATA Convention and be exempted from Customs duty and excise taxes payable.
Jordan	Customs declaration and bank bail value of Customs duties and other taxes.
Latvia	It is necessary to complete a Single Administrative Document (SAD) when importing expensive goods for commercial or professional use.
Madagascar	<p>If the goods have no commercial value and if the importer or traveller does not bring an ATA Carnet, we ask the importer or traveller to make a verbal declaration.</p> <p>Contrariwise, if the goods have a commercial value, we ask the importer or traveller to fill in a Customs declaration.</p>
Mauritius	Either the production of a valid ATA Carnet; or submission of a Customs declaration together with adequate security to cover duties and taxes payable plus interest.
Moldova	In the case described, a temporary authorization and Customs declaration should be issued (without an ATA Carnet).
Mongolia	The passenger has to apply the Customs procedures for the temporary admission of goods for home use. The following documents are submitted to Customs: foreign trade contracts or documentary evidence of the Customs value; waybill or shipment documents; permissions, licences, certificates and other documents required for the goods subject to non-tariff restrictions; other documents specified in Customs Law.
Montenegro	Exporters must submit an ATA Carnet at the border Customs office.
New Zealand	<p>Ideally, an ATA Carnet should be obtained from the issuing authority in the country of export before travelling to New Zealand.</p> <p>If an ATA Carnet has not been obtained, and provided the goods will be re-exported within 12 months, on importation the goods would need to be entered under the temporary admission provisions of national legislation. This involves:</p> <ul style="list-style-type: none"> - The lodgement of an import entry (entry type Temporary) - The taking of a security being the amount of the amount of duty and/or GST that would otherwise be payable had the goods been entered for home use. <p>The security would be released on the re-exportation of the goods.</p>

Customs administration	Customs formalities (Customs)
Norway	<p>On importation, it is enough to present an ATA Carnet to Customs to clear the importation voucher. There is no need to provide other documents to Customs, regardless of the value of the declared goods. Same procedure on exportation. Before clearing the goods through an ATA Carnet, Customs has to make sure that the Carnet is being used in line with the national legislation concerning temporary importation/exportation of goods.</p>
Portugal	<ul style="list-style-type: none"> - The passenger has to apply for an authorization for temporary admission at the local Customs office. - If a passenger wishes to import expensive goods, s/he will have to submit a Customs declaration in writing and provide a guarantee. - The guarantee will be returned to the passenger at the time of the re-exportation of the temporarily imported goods. - For goods that passengers will not re-export, Customs duties and taxes will have to be paid for their final import.
Russian Federation	<p>The Customs formalities are stated in Decree No. 263 of the Commission of the Customs Union of Russia, Belarus and Kazakhstan of 20/05/2010 on "Procedures for using transport (transfer), commerce and (or) other documents as the Customs declaration on goods".</p>
Senegal	<p>Exceptional temporary admission: ATA Carnet.</p>
Serbia	<p>Presentation of a correctly completed ATA Carnet.</p>
Spain	<p>Simplified declaration at the Customs office located in passenger areas, both in ports and airports.</p>
Switzerland	<ul style="list-style-type: none"> - Musical instruments are temporarily admitted without Customs formalities, subject to the fulfilment of certain conditions (see http://www.ezv.admin.ch/zollinfo_privat/04342/04343/04753/index.html?lang=fr) - Used hand tools are temporarily admitted without Customs formalities (see http://www.ezv.admin.ch/zollinfo_firmen/04203/04306/04314/04539/index.html?lang=fr) - Goods which are to be shown at an exhibition or used in a performance are temporarily admitted under an ATA Carnet. Where the ATA Carnet cannot be presented, the goods concerned are temporarily admitted under a Customs declaration of temporary admission (DDAT) (see http://www.ezv.admin.ch/zollinfo_firmen/04203/04306/04314/index.html?lang=fr) - Professional equipment is temporarily admitted under an ATA Carnet provided that it is not being rented to a natural or legal person domiciled in Switzerland. Where the ATA Carnet cannot be presented, the equipment

Customs administration	Customs formalities (Customs)
	<p>concerned is temporarily admitted under a DDAT.</p> <ul style="list-style-type: none"> – The other goods covered by the Istanbul Convention and the Annexes that Switzerland has accepted are temporarily admitted in accordance with the provisions of that Convention (with an ATA Carnet or without a Customs document, as appropriate). Where the ATA Carnet cannot be presented, the goods concerned are temporarily admitted into Switzerland under a DDAT. – In all cases, and for any goods which are temporarily imported or exported, their identity must be able to be proved by means of photos, precise descriptions, lists, etc. – There is information on this subject in German, French, Italian and English on the Swiss Customs Administration's website (see www.ezv.admin.ch)
Vietnam	<p>The Customs formalities for the temporary importation of goods are applied according to the following circulars and orders:</p> <ol style="list-style-type: none"> 1- The Customs formalities for the importation of professional goods for temporary use (e.g. musical instruments, professional material, etc.) are applied according to Article 31, Section 4, Chapter II of Government Ordinance 154/2005/ND-CP of 15/12/2005, and Section III, paragraph 1, Article 101, Subsection 3, Section V of Circular No. 194/2010/TT-BTC of 06/12/2010 of the Ministry of Finance. 2- The Customs formalities for the temporary importation of commercial goods (e.g. goods used for exhibition, exposure), are applied according to Article 30, Section 4, Chapter II of Government Ordinance 154/2005/ND-CP of 15/12/2005 and paragraph 3, Article 49, Section 3, Chapter II of Circular No. 194/2010/TT-BTC of 06/12/2010 of the Ministry of Finance.

Table 6
Customs formalities (answers by ICC/WCF members)

Country	Customs formalities (ICC/WCF)
Andorra	Customs formalities usually take place through the temporary admission declaration (SAD) upon import with two copies of the invoice or a detailed description of the goods, the genuine temporary import declaration and mandatory deposit of a guarantee covering the total amount of duties and taxes on the imported goods (www.duana.ad).
Austria	Application of the temporary importation Customs procedure with a guarantee for VAT (20%) and Customs duty.
Australia	On arrival, and after collection of baggage, the holder of the Carnet presents the goods and Carnet to a Customs officer for endorsement of the Carnet into Australia. On departure, the goods must be produced before check in and the Carnet endorsed by a Customs Officer outwards. <u>If there is no Carnet</u> then the goods must be entered on an import declaration and cleared with an authority to deal from the Customs system. An export declaration must be lodged before the goods are exported. If there is no Carnet and no import declaration, then the goods are held until dealt with by Carnet or import declaration.
Belgium-Luxembourg Customs Union	Cf Articles 185 – 187 of the EU Customs Code + Articles 844 – 856 of the Customs Code implementing provisions.
Bulgaria	If expensive goods are covered by an ATA Carnet they should be presented by the passenger at the office of entry into the EU. The ATA Carnet simplifies Customs procedures and replaces the Customs declaration for temporary admission and the guarantee required when importing expensive goods with a high amount of import duties and taxes.
Canada	<p>First of all, the passenger needs to be aware that the goods will be inspected by a border services officer for various purposes. As per section 3 of the CBSA Memorandum D8-1-4, goods cannot be released by the CBSA, even if they are being imported temporarily, until all the necessary inspections are completed and any required documents or certificates are produced. Therefore, a border services officer will inspect the goods in order to determine whether these goods are prohibited, restricted or controlled. Also, the goods will be inspected to ensure that all other government department (OGD) requirements have been met.</p> <p>The passenger will also need to contact a Customs office in order to determine whether a security deposit is required to ensure that the goods are exported.</p> <p>Where the goods are duty free, when classified in Chapters 1 to 98 of the Customs Tariff, and the legislative provision providing relief of the GST/Harmonized Sales Tax (HST) does not require a security deposit, the goods may be documented PRESENTATION on a Form B3.</p> <p>If the temporarily imported goods are not eligible for relief of the GST/HST, they must be accounted for on a Form B3, Canada Customs Coding Form, and the GST/HST paid. Where the goods are subject to the full GST/HST and a security deposit is required for the Customs duties owing, the importer must present both a Form E29B and a Form B3.</p>

Country	Customs formalities (ICC/WCF)
	<p>Where the goods are eligible for partial relief of the GST/HST, a Form B3 is sufficient.</p> <p>Where the goods are eligible for full relief of the GST/HST and the inspecting officer decides a security deposit is warranted, it will be collected on a Form E29B. In cases where a security deposit is not required but the inspecting officer wants to ensure that the goods are exported, they are also documented on a Form E29B.</p> <p>If the importer is claiming preferential tariff treatment under a free trade agreement, a certificate of origin or a declaration that the importer has a certificate of origin must be attached to Form E29B or Form B3.</p> <p>A passenger may instead choose to document these goods on an ATA Carnet, which replaces the national temporary entry documents, and it also guarantees duties will be paid if the imported goods are not re-exported in the time period allowed by Customs. An ATA Carnet will consequently eliminate the requirement to post security with Customs. However, the passenger will need to keep in mind that the goods will not be released unless they qualify for temporary entry and the required documents or certificates are produced.</p>
China	<p>Declaration, verification and approval. Examination/release.</p>
Croatia	<p>Valid ATA Carnet with precise trade description of goods and marks and numbers.</p>
Denmark	<p>Denmark has implemented Carnets for professional equipment, fairs and exhibitions and commercial samples. The Carnet holder or representative has to fill in the voucher concerning points D, E and F, date and sign the voucher.</p>
Hong Kong, China	<p>Lodgement of import/export trade declaration for non-duty and tax goods.</p>
Hungary	<p>No Customs formalities must be completed.</p>
Israel	<p>The passenger has to deposit a bank guarantee or cheque for the sum of the duties.</p>
Italy	<p>Either temporary importation on bond or ATA Carnets.</p>
Japan	<p>Japan acceded to the ATA Convention in 1973. Goods imported from contracting countries and territories can generally be subject to a procedure on the basis of the ATA Convention and be exempted from Customs duty and excise taxes payable.</p> <p>Goods imported from non-contracting countries and territories or goods which are not eligible for the application of the Convention can also be exempted from Customs duties and excise taxes payable, provided that such goods satisfy the conditions stipulated in Article 17 of the Customs Tariff Law (Exemption from Customs Duty for Re-Exportation).</p> <p>For more information, please see the following website: http://www.customs.go.jp/english/summary/temporary.htm</p>
Macau, China	<p><u>Importation:</u></p> <ol style="list-style-type: none"> 1. Upon arrival, a passenger must present a valid ATA Carnet to the Customs Officer at the entry checkpoint; 2. After conducting the clearance procedure, including a physical check and document check, the Customs Officer signs and stamps the

Country	Customs formalities (ICC/WCF)
	Importation Counterfoil. Customs then detaches/retains the voucher. <u>Re-exportation:</u> 1. A passenger must present a valid ATA Carnet to the Customs Officer within the period granted at the exit checkpoint; 2. After conducting the clearance procedure, including a physical check and document check, the Customs Officer signs and stamps the Re-exportation Counterfoil. Customs then detaches/retains the voucher.
Mexico	If the goods value does not exceed M\$ 3000, the passenger does not need a customs broker. Goods that do not comply with non-tariff regulations cannot enter Mexican territory. For media equipment, the passenger needs a letter from the Mexican consulate. For machinery or other professional apparatus, the passenger needs a request letter and the Mexican company will be jointly responsible. In all cases, an invoice and the data of the Mexican counterpart are necessary.
Moldova	National legislation does not provide for such kinds of cases.
Montenegro	The passenger should make an agreement with a freight forwarder to take care of the Customs formalities.
Netherlands	Chambers only manage, register and advertise the ATA Carnet for exportation. An inventory of the alternatives for (temporary) import should be put to Customs.
Pakistan	The ATA Carnet papers must be in order and the goods also specified according to the information provided in the General List.
Russian Federation	A passenger wishing to bring expensive goods for professional or commercial use without an ATA Carnet must deposit a security of about 30-50% of the value of the these goods (the amount of the guarantee of Customs duties and taxes is calculated on the basis of the sums of Customs duties and taxes regardless of tariff benefits and preferences concerning the Customs duties and taxes payment).
Serbia	<ul style="list-style-type: none"> - If the passenger has a Carnet, s/he will go through the normal procedure. - If not, the passenger will have to ask a Serbian forwarding agency to complete the Customs document for temporary importation.
Slovenia	<ul style="list-style-type: none"> - Temporary importation. - ATA Carnet. - Temporary importation inventory (Articles 229(1),497(3) EEC 2454(93).
Spain	Simplified declaration at a Customs Office located in passenger areas, both in ports and airports.
Sri Lanka	Obtain an ATA Carnet.
Sweden	An application must first be made for permission for temporary import. The applicant can send it electronically or pass it directly to the Customs office of import using the right codes for temporary admission. A security deposit must be paid covering duties and taxes which are to be returned after the completion of re-export. The applicant must have fulfilled the terms for temporary import in order to have the deposit repaid, i.e. no processing of

Country	Customs formalities (ICC/WCF)
	the goods, re-exportation in time, etc.
Ukraine	The goods must be identified. In addition, there must be permission documents. Customs formalities in Ukraine, in accordance with legislation, should take no longer than four (4) hours.
United States	For goods valued in excess of the amount allowed for personal effects (100 USD) for travellers visiting the United States, either a Temporary Importation under Bond (T.I.B.) or ATA Carnet will be needed for temporary importation.

V. Security or guarantee

When passengers wish to bring expensive goods for professional or commercial use into your Customs territory for temporary use without an ATA Carnet, how much security or guarantee are they required to deposit?

Table 7
Security or guarantee (Customs)

Customs administration	Security or guarantee
Angola	It depends on the value of the duties.
Barbados	Passengers are required to deposit one and a half times the duty liability of the temporarily imported goods.
Bosnia and Herzegovina	In accordance with the law on Customs policy on goods declared for temporary admission, the user of that procedure must complete a Customs declaration according to which the goods will be placed under a temporary admission regime, and to provide a guarantee to secure the payment of the Customs debt (Customs duty and VAT) for the entire time of temporary admission (except in prescribed cases).
Burundi	A guarantee corresponding to the amount of duties and taxes payable under the normal importation of goods.
Bhutan	The security requirement is based on the risk that the importer poses. However, goods are released on a written undertaking.
Cambodia	Praka 6 of Prakas 928 on the temporary admission procedure: Customs may require the provision of a security to guarantee the duty and taxes applicable to the goods subject to temporary admission. The amount of security required will not exceed the estimated duty and taxes on the goods and Customs may authorize security of a lesser amount depending on the assessed risk.
Canada	If security is required, the maximum is the amount of duties and taxes that are relieved.
Cape Verde	The amount corresponds to duties and taxes on importation.
China	Unless otherwise provided for, the consignees or consignors of goods temporarily imported or exported, but not under ATA Carnets, shall, according to the requirements of Customs, provide the competent Customs house with a deposit equivalent to the duties and taxes payable or any other surety acceptable by Customs as prescribed by law.

Customs administration	Security or guarantee
Cyprus	The amount of security or guarantee needed is calculated depending on the amount of import duties and taxes that are required for the temporarily imported goods.
Dominican Republic	A guarantee corresponding to the total duties and taxes payable.
Estonia	The amount depends on a Customs decision.
Greece	According to Art. 192 of Regulation (EEC) No 2913/92, goods imported for temporary use without an ATA Carnet should be covered by a guarantee that includes duties and taxes corresponding to the temporarily imported goods.
Hong Kong, China	Hong Kong, China is a free port and imposes no tariff on general imports, except excise duty on four dutiable commodities, i.e. liquors, tobacco, hydrocarbon oil and methyl alcohol. Therefore, the requirement for a security or guarantee for temporary admission of goods without ATA Carnet cover is not applicable in Hong Kong.
Iceland	The guarantee should cover all duties and VAT + 25% extra (margin).
Indonesia	Total amount of Customs duty and taxes levied.
Japan	The security equal to the amount of Customs duty and the other taxes to be paid may be required by Customs.
Jordan	Bank guarantee to cover all Customs duties and other taxes.
Latvia	There were no cases in the last two years when a guarantee was required.
Madagascar	When goods have a commercial value, a guarantee must be provided whose amount will not exceed the amount of duties and taxes payable.
Mauritania	Our Customs administration did not sign the Customs Convention on the ATA Carnets for the temporary admission of goods (ATA Convention).
Mauritius	An amount representing the duty and taxes payable together with interest.
Moldova	All the goods placed under temporary admission, with total relief from import duties, are exempted from a Customs duty guarantee. However, when due to their nature or quantity, the goods can be sold on the Republic of Moldova's territory, the Customs Service may require a security deposit in order to ensure the payment of any possible import duties.
Mongolia	Customs shall levy and collect import duty and other taxes for goods placed under temporary admission and transferred to a special account in the State Revenue. Customs may accept a guarantee to ensure payment of Customs duties and other taxes for goods placed under temporary admission in accordance with the Law on Customs Tariffs and Duties.

Customs administration	Security or guarantee
Montenegro	<ul style="list-style-type: none"> - A Transit Declaration should be submitted. - In an inland office, a Customs declaration for temporary admission should be submitted. - The deposit is equal to the highest amount of import duties
Morocco	The amount of guarantee corresponds to the duties and taxes chargeable on the date of temporary importation.
Norway	Regarding Customs duty, the importer is required to deposit the amount quoted in the national Customs Tariff. Regarding VAT, we may or may not require a deposit. Our national legislation leaves it to Customs to decide whether or not to require a security. In practice, as a general rule, we require a deposit. It is 25% based on the value of the imported goods.
New Zealand	The equivalent of the amount of duty and/or GST that would otherwise be payable had the goods been entered for home use.
Portugal	The security or guarantee required shall be equal to the total Customs duties, VAT and other charges payable if the goods were imported definitively.
Russian Federation	The amount of the guarantee for Customs duties and taxes is determined in Article 88 of the Customs Code of the Customs Union.
Senegal	Bank deposit.
Serbia	A guarantee is required from a forwarding agency. The amount is equal to the standard calculation of Customs duties (tariff rate + VAT).
Spain	If a Customs declaration is lodged, the required security is equal to the amount of suspended duties and taxes.
Switzerland	In this case, the goods will be temporarily admitted into Switzerland under a DDAT. Customs offices require security in an amount equivalent to the duty which would be payable in the event of permanent importation (release into free circulation). This security may take the form of a cash deposit, a surety bond from a Customs agency, or a securities deposit (see http://www.ezv.admin.ch/zollinfo_firmen/04203/04306/04314/index.html?lang=fr). This corresponds to approximately 12 to 15 % of the value of the imported goods.
Vietnam	According to the regulations, if travellers want to bring in goods of high value, except for those with exemption from duties and taxes, they are required to pay duties and taxes. According to paragraph 3, Article 18 of Circular No. 194/2010/TT-BTC of 06/12/2010 of the Ministry of Finance, travellers are required to pay the duties and taxes before the introduction of the goods into Vietnam. The amount of duties and taxes is calculated in accordance with Article 8 of the Law of Import and Export No. 45/2005/GH1 of 14/06/2005.

Table 8
Security or guarantee (ICC/WCF)

Country	Security or guarantee
Andorra	The guarantee amounts to the total amount of duties and taxes which may become due.
Austria	In Austria, 20% VAT as Customs duty (depending on the good).
Australia	The security is by cash deposit or by deed of undertaking. A formal Import Declaration needs to be lodged. This is usually done electronically by a qualified Customs Broker. The security can also be organized through this electronic means unless over a certain value or duty/GST liability, whereby an application is made to the Australian Customs and Border Protection Service and a security ID issued: http://www.cargosupport.gov.au/notices/acca/documents/ACCA2012_01.pdf
Belgium-Luxembourg Customs Union	This is determined by Belgian and Luxembourg Customs.
Bosnia and Herzegovina	Question answered by Bosnia and Herzegovina Customs.
Bulgaria	Security to the full amount of the value of the goods is required.
Canada	As per section 5 of CBSA Memorandum D8-1-1, when the goods are not accompanied by a valid Carnet, the importer of the goods shall give security, in an amount fixed by the Minister in accordance with the conditions set out in tariff item No. 9993.00.00. The amount of security required should be based on the amount of duties and taxes, including the GST/HST which would be owed if the goods documented on form goods were accounted for under the provisions of Section 32 of the Customs Act (i.e., if the goods were permanently imported).
China	Unless otherwise provided for, the consignees or consignors of goods imported or exported temporarily but not under an ATA Carnet shall, according to the requirements of Customs, provide the competent Customs house with a sum of deposit equivalent to the duties and taxes payable or any other surety acceptable by Customs as prescribed by law.
Croatia	This is a matter of the forwarder's temporary importation documentation and, probably, the value of the goods.
Denmark	As the Danish Chamber is a private organization, it cannot state the security or guarantee on behalf of the Danish Customs authorities.
Estonia	The amount depends on a Customs decision.
Hong Kong, China	- No security or guarantee is required for non-duty and non-tax goods. - According to the duty and tax rate, will be charged for duty and tax on the goods.

Country	Security or guarantee
Hungary	It depends on the Customs value of the goods (VAT at 27%).
Israel	The security depends on the nature of the goods. Passengers should approach Customs, which will consider each case.
Japan	A security equivalent to the amount of Customs duties and other taxes to be paid may be required by Customs.
Macau, China	Macau Customs Service does not have a system allowing passengers to bring expensive goods for professional or commercial use into Macau, China for temporary use without an ATA Carnet by depositing a security or guarantee.
Mexico	It depends on the value of the goods.
Moldova	All the goods placed under temporary admission, with total relief from import duties, are exempted from a Customs duty guarantee. However, if, due to their nature or quantity, the goods are to be sold on Moldovan territory, then Customs may require a security deposit in order to ensure the payment of any possible import duties.
Montenegro	Possible Custom debt = guarantee.
Netherlands	It relates to the actual amount due in the case of definitive importation and is thus also related to the HS code.
Pakistan	If the passenger arrives without an ATA Carnet, the duty amount to be paid is according to the prescribed format in the Pakistan Customs Manual or it may also be calculated as per the HS Code e.g. 5 – 20% according to the goods. Unless specific clarification is provided by a ministry or government department for a specific event, it is a cumbersome procedure.
Russia	The amount of guarantee is covered by insurance. The insurance amount is 0.3% of the value of the goods.
Serbia	A guarantee is required from a forwarding agency. The amount is equal to the standard calculation of Customs duties (tariff rate + VAT).
Slovenia	Potential Customs debt.
Spain	If a Customs declaration is lodged, the required security is equal to the amount of suspended duties and taxes.
Sweden	Approximately 35% of the value of the goods.
Ukraine	According to Article 110 of the Customs Code of Ukraine, the amount of the guarantee fee must be equal to the amount of all Customs payments and duties, as in the case of goods importation.

Country	Security or guarantee
United States	<p>Importers may opt for Temporary Importation under Bond (T.I.B.) entry. Only goods listed in subheading 9813.00.05 through 9813.00.75 of the HTSUSA, not intended for sale in the US, are eligible for TIB. Bond amount varies and is typically twice the amount of duty, taxes, etc. Bond amount may be higher for certain products, e.g. vehicles.</p> <p>Two ways to file for TIB and they are:</p> <ol style="list-style-type: none"> 1. Through a licensed Customs broker who holds a continuous bond with U.S. Customs & Border Protection (CBP). The Customs broker may use the continuous bond for multiple importers as long as the bond amount is sufficient to cover each transaction. Importers pay a premium on the bond along with applicable fees that the Customs brokers charge for their services. 2. Alternately, the importer, at a minimum, may complete CBP form CF7501 at port of entry and obtain a bond through a licensed surety company.

VI. ATA Carnet System

(1) ATA Carnet System operation

ATA Carnet System operation
Does your country operate the ATA Carnet System? <input type="checkbox"/> Yes <input type="checkbox"/> No Name of national guaranteeing organization: Number of issuing offices in the country:

The following participating Customs administrations answered “Yes” to this question: *Bosnia and Herzegovina, Canada, China, Cyprus, Estonia, Greece, Hong Kong (China), Iceland, Japan, Latvia, Mauritius, Moldova, Mongolia, Montenegro, Morocco, New Zealand, Norway, Portugal, Russian Federation, Senegal, Serbia, Spain, Switzerland.*

Table 9 lists the national guaranteeing organizations and the number of issuing offices. It shows that some Members have more than one issuing office, and some of them even have over 50 issuing offices. In contrast, many Members have one issuing office only.

Table 9
Guaranteeing organization and number of issuing office (ICC/WCF)

Customs administration	National guaranteeing organization	Issuing office(s)
Bosnia and Herzegovina	Foreign Trade Chamber of Bosnia and Herzegovina	4
Canada	Canadian Chamber of Commerce	3 – Montreal, Toronto, Ottawa (Head Office)
China	China Council for the Promotion of International Trade (CCPIT)/China Chamber of International Commerce	52 (CCPIT HQ and 51 local chambers)
Cyprus	Cyprus Chamber of Commerce & Industry	1
Estonia	Estonian Chamber of Commerce & Industry	1
Greece	Athens Chamber of Commerce & Industry	13
Hong Kong, China	Hong Kong General Chamber of Commerce (HKGCC)	There are 2 issuing offices for the ATA Carnet, manned by the HKGCC
Iceland	Icelandic Chamber of Commerce -	1

Customs administration	National guaranteeing organization	Issuing office(s)
	Viðskiptaráð	
Japan	The Japan Commercial Arbitration Association	2 (Tokyo, Osaka)
Latvia	Latvian Chamber of Commerce and Industry	1
Mauritius	Mauritius Chamber of Commerce and Industry	1
Moldova	Chamber of Commerce and Industry of Moldova	1
Mongolia	Mongolian National Chamber of Commerce and Industry	1
Montenegro	Chamber of Commerce	39
Morocco	Chamber of Commerce	1
New Zealand	Wellington Employers' Chamber of Commerce	1
Norway	Oslo Handelskammer/Oslo Chamber of Commerce	16
Portugal	ASSOCIAÇÃO COMERCIAL DE LISBOA – Câmara de Comércio e Indústria Portuguesa [Portuguese Chamber of Commerce and Industry]	2
Russia	Chamber of Commerce and Industry of the Russian Federation	19
Senegal	Chambre de Commerce, d'Industrie et d'Agriculture de Dakar (CCIAD) [Dakar Chamber of Commerce, Industry and Agriculture]	1
Serbia	Chamber of Commerce and Industry of Serbia	1
Spain	Superior Council of the Official Chambers of Commerce, Industry and Navigation of Spain	59
Switzerland	Alliance des Chambres de commerce suisses [Alliance of Swiss Chambers of Commerce]	18

(2) Calculation of the guarantee

How does your organization calculate the amount of the guarantee required from ATA Carnet applicants?

Does your organization check Carnet applicants' credit information before issuing ATA Carnets?

- Yes
 No

20 Customs administrations answered these questions (see Table 10). The WCO also received replies from 31 ICC/WCF members (see Table 11). The survey shows that there are various ways of calculating the amount of the guarantee.

As for the basis of the guarantee, most issuing associations rely on the commercial value of the goods. In contrast, some Members (Greece, Latvia, New Zealand, Netherlands, Pakistan, Ukraine and the United States) calculate the amount of the guarantee by adopting the applicable duties and taxes as the basis. In addition, some Members (Belgium, Italy, Latvia, Luxembourg and Spain) involve insurance companies to issue ATA Carnets.

Several issuing associations ask applicants to deposit very small amounts of guarantee. For instance, Bosnia and Herzegovina, Montenegro, Croatia, Montenegro, Serbia and Slovenia ask for less than 0.4% of the value of the goods as a guarantee. On the other hand, some issuing associations require a guarantee equal to the value of the goods.

It is worth pointing out that many issuing associations flexibly change the amount of the guarantee according to the categories of goods covered (e.g. Israel, Mexico and the United States) and the countries to be visited (e.g. China, Hong Kong (China), Japan and Spain).

As regards the checking of Carnet applicants' credit information, the survey shows that 40% of issuing associations check their applicants' credit information before issuing a Carnet.

Table 10
 Calculation of the guarantee (Customs)

Customs administration	Calculation method	Credit information
Bosnia and Herzegovina	According to the procedures prescribed by the national guaranteeing association (Foreign Trade Chamber of Bosnia and Herzegovina), ATA Carnet applicants have to submit to the Chamber, together with their application, a statement confirming that they will assume their financial obligations and use the Carnet according to the rules. Holders thus become liable for any sum (duties, taxes, regularization fee) arising from any irregular use of the Carnet. The undersigned commit to reimburse all costs (Customs and other import duties and	No

Customs administration	Calculation method	Credit information
	taxes, Customs fines, regulatory fees and other costs related to the Carnet).	
Canada	A security guarantee of 40% of the value of the goods must accompany the Carnet application. Options for providing the security are cash, certified cheque, money order, credit card, electronic funds transfer or surety bond.	No
China	The amount of the guarantee varies from 10% to 80% of the total value of goods, depending on the country to be visited. The guarantee rate is determined by the destination country's average rate of import duty and tax.	Yes
Cyprus	The amount of the guarantee is calculated by the national Chamber of Commerce at 50% of the C.I.F. value of the goods.	Yes
Estonia	The issuing organization uses the services of an insurance company.	Yes
Greece	The guarantee is equal to the amount of duties and taxes required, plus 10% of that amount.	Yes
Hong Kong, China	HKGCC requires an amount of security when issuing ATA Carnets in Hong Kong, China. The amount of security is to be solely determined by HKGCC based on the value of the goods, the nature of the goods, the countries being visited and other factors. For details, please refer to HKGCC's webpage: http://www.webco.hk/WebCO/web/?type=ata#f_ata	Yes
Japan	Issuing fee (JPY 14,000) + guarantee fee (depending on the value of the goods) or furnishing of security (depending on the value of the good and the country to be supposedly visited, at minimum JPY 30,000) or bank guarantee. Please refer to the website for details: http://www.jcaa.or.jp/carnet-j/5.html : Japanese only	Yes
Latvia	For each ATA Carnet issued, the insurance company issues a separate insurance policy that covers the amount of the import duties, taxes and any other sums + an excess of 10%. Accordingly, the amount of guarantee is not calculated by the issuing (guaranteeing) organization.	No
Mauritius	An amount representing 35% of the market price of such goods is required as a guarantee for the issuance of an ATA Carnet by the Mauritius Chamber of Commerce and Industry (MCCI).	No

Customs administration	Calculation method	Credit information
Mongolia	The guarantee required from ATA Carnet applicants corresponds to over 10% of the value of the goods.	No
Montenegro	It is 0.3% of the value of the goods.	No
New Zealand	Customs roughly calculates the duties and taxes applicable for the country of destination + 10% fee for breaking terms of Carnet + 10% to allow for currency fluctuations. If the information is not readily available, Customs requires either 50% or 100% security depending on its own risk assessment.	No
Norway	A guarantee from ATA applicants during their temporary use of the goods in question in Norway is not required. The ATA Carnet is the guaranteeing document itself.	No
Portugal	The amount of the required guarantee is always 100% of the declared value on the general list of goods.	No
Russian Federation	The insurance premium to be paid is 0.3% of the value of the exported goods.	No
Serbia	0.3 % of the total value of the goods.	Yes
Spain	There are three different percentages depending on the country to be visited. The information used to assess the required percentage is based on the information received from each member country of the chain. This information is reviewed every year.	No
Switzerland	This is a matter for the Chambers of Commerce which issue the ATA Carnets. According to the information available to us, the amount of the guarantee is equivalent to 20 to 30 % of the value of the goods covered by an ATA Carnet. This is a matter for the Chambers of Commerce which issue the ATA Carnets.	No

Table 11
Calculation of the guarantee (ICC/WCF)

Country	Calculation method	Credit information
Andorra	The amount of the guarantee corresponds to 50% of the total value of the goods.	No
Austria	It depends on the value of the goods and the legal status of the company (applicant). Normally for a solvent company there is no guarantee required. Certain commodities and high value shipments may require an additional guarantee of 30% of the total amount of the ATA Carnet. But only in a small number of applications (less than 3%). In Austria less than 10% of Carnets are issued for private persons. If the value of the goods is more than EUR 5,000 an additional guarantee is also necessary.	Yes
Australia	VECCI Global requires a 50% deposit/security bond against the items, which is calculated from the total commercial value of the goods.	Yes
Belgium-Luxembourg Customs Union	- If the insurance company grants its guarantee, no additional guarantee is required from the customer. - If the insurance company refuses its guarantee, a guarantee is calculated on the basis of the duties and taxes applicable in the country of destination (via the European Commission's market access database).	This is done by the insurance company
Bosnia and Herzegovina	The basis for the calculation of the premium is the value of the goods listed in the ATA Carnet. This amounts to 0.3% of the value of goods, with a minimum value of US\$ 25.	Yes, depending on the value of the goods: - for legal entities over USD 230,000; - for physical entities over USD 35,000 we ask for special permission from our insurance company.
Bulgaria		No
Canada	As a rule, 40% of the value of goods had served us well until recently when some countries appeared to add charges which are deemed unrelated to the import of goods, such as education-related charges.	No. All our Carnets are secured via cash, bonds and/or letters of credit. It is the surety company's or bank's responsibility to check an applicant's financial viability.

Country	Calculation method	Credit information
China	The amount of the guarantee varies from 10% to 80% of the total value of the goods depending on the country to be visited. The guarantee rate is determined on the country of destination's average rate of import duty and tax.	Yes
Croatia	- minimum of HRK 100 (for goods valued between HRK 1 to 33,330). - for goods valued over HRK 33,330 – 0.3% of that value.	No, applicants sign a statement on the proper handling and accuracy of the information document
Denmark	First time users will have to pay 10% of the value of their goods if they are not members of the Danish Chamber. Applicants' credit information is checked from case to case.	Yes
Estonia	Our issuing organization uses the service of an insurance company.	Yes
Hong Kong, China	It depends on the value of the goods, nature of the goods, country being visited mentioned on the Carnet and other factors.	Yes
Hungary	We calculate it on the basis of the value of the goods.	No. However, a so called "blacklist" is circulated among chambers about debtor Carnet holders.
Israel	- 33% of the value of the goods. - Carnet to India: 60% of the value of the Carnet. - The calculation of the amount of the guarantee is based on the actual duties which are paid over the year.	No
Italy	Every Carnet must be covered by an insurance policy. It represents a security action against the risk of the holder not fulfilling the reimbursement obligation in the event of Customs duty payment by the guaranteeing association.	No, it is a task of the insurance company issuing the policy.
Japan	Issuing fee (JPY 14,000) + guarantee fee (depending on the value of the goods) or furnishing of security (depending on the value of the goods and the country to be visited with a minimum JPY 30,000) or banking guarantee. Please see the website for details: http://www.jcaa.or.jp/carnet-j/5.html : Japanese only.	Yes
Macau, China	The security amount corresponds to 100% of the value of the goods, but may depend on the nature of the goods and/or the countries being visited.	No

Country	Calculation method	Credit information
Mexico	At least 40% of the commercial value of the goods. For expensive jewellery or cars, 100% of the commercial value is requested as security.	No, but before issuing the Carnet, the applicant deposits the guarantee either in cash or as an insurance bond.
Moldova	The guarantee value is established at 30% to 110% of the market value of the goods which are the subject of the ATA Carnet, with a validity period of at least 33 months.	No
Montenegro	0.3 % of the value of the goods.	No
Netherlands	On the basis of websites indicating the actual percentages of duties and taxes, plus 10% of the sum of these costs (maximum penalty according to the Convention).	No
Pakistan	Generally, ICC Pakistan calculates the amount on the value of the goods as per a general list and assigns a percentage to be covered by the guarantee. This percentage is based on the maximum assessable duty + 10%.	Yes
Poland	There is a registration fee of PLN 560 (about EUR 140) for each ATA Carnet. This fee constitutes the guarantee to cover the full value of the goods.	Yes
Russian Federation		No
Serbia	0.3 % of the total value of the goods.	Yes
Slovenia	0.37 % of the value of goods with a minimum of EUR 5.	Yes (if the goods listed on the ATA Carnet are of high value).
Spain	There are three different percentages depending on the country to be visited. The information used to assess the percentage required is based on the information received from each member country of the chain. This information is reviewed every year.	No
Sri Lanka	Percentage of the value of the goods.	Not required. Security is provided either by bank guarantees or in cash.
Sweden	The tariff is 35% of the value of the goods (VAT 25% + duty 10%).	Yes
Ukraine	20% - VAT + about 10% - Customs payments and duties.	Yes

Country	Calculation method	Credit information
United States	Our calculation is based on the duty rate and the VAT. Carnet Holders need to provide a 40% security deposit for general merchandise, 100% for a vehicle.	Yes
