A.T.A. HANDBOOK

CUSTOMS CONVENTION
ON THE ATA CARNET
FOR
THE TEMPORARY ADMISSION OF GOODS

WORLD CUSTOMS ORGANIZATION
Established in 1952 as the Customs Co-operation Council

RUE DU MARCHE 30
B-1210 BRUSSELS

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PREFACE

Since the A.T.A. Convention entered into effect on 30th July 1963, information on its interpretation and application has been periodically supplied to those using the system. However, the volume of information required has grown continuously, by reason particularly of the ever more widespread use of A.T.A. carnets, the new accessions to the Convention and the growing number of questions of interpretation of the Convention calling for opinions by the Customs Co-operation Council.

To facilitate the communication and practical utilisation of the information supplied, the Council decided to publish a loose-leaf A.T.A. Handbook containing data of interest not only to Customs administrations but also to users and to A.T.A. carnet issuing and guaranteeing associations.

The Handbook is divided into nine parts containing, in particular, the legal provisions of the A.T.A. system and their interpretation (text of the Convention, Commentary, and Council opinions and comments); an account of the role of the International Bureau of Chambers of Commerce and a list of the associations belonging to the issuing and guaranteeing chain; an explanation of the link between the A.T.A. Convention and the Istanbul Convention; and information supplied by individual Contracting Parties indicating, in particular, the cases in which A.T.A. carnets are accepted for temporary admission, for transit operation and in postal traffic.

The Handbook thus deals with the various aspects of the application of the A.T.A. system and is accordingly intended to serve as a practical guide which facilitates the task of all parties interested in taking advantage of the facilities offered by this system.
ABBREVIATIONS USED

The following abbreviations are used in this Handbook:

Council:

Customs Co-operation Council (CCC).

PTC:

Permanent Technical Committee of the Council.

IBCC:

International Bureau of Chambers of Commerce.

A.T.A. Convention:


“Professional Equipment” Convention:

Customs Convention on the temporary importation of professional equipment (Brussels, 8 June 1961), entered into force 1st July 1962.

“Exhibitions and Fairs” Convention:

Customs Convention concerning facilities for the importation of goods for display or use at exhibitions, fairs, meetings or similar events (Brussels, 8 June 1961), entered into force 13th July 1962.

“Packings” Convention:


“Seafarers” Convention:

Customs Convention concerning welfare material for seafarers (Brussels, 1st December 1964), entered into force 11th December 1965.

“Scientific Equipment” Convention:


“Pedagogic Material” Convention:


“Commercial Samples” Convention:

International Convention to facilitate the importation of commercial samples and advertising material (Geneva, 7 November 1952), entered into force 20th November 1955.
“Private Road Vehicles” Convention:


“Commercial Road Vehicles” Convention:


“Aircraft and Pleasure boats” Convention:


Protocol to the “Convention concerning facilities for touring”:

Additional Protocol to the Convention concerning Customs facilities for touring, relating to the importation of tourist publicity documents and material (New York, 4 June 1954), entered into force 28th June 1956.

“Containers” Convention:


“Istanbul” Convention:

PART 1
The A.T.A. Convention and the Annex
I. — A.T.A. CONVENTION

PREAMBLE

The States signatory to the present Convention,

Meeting under the auspices of the Customs Co-operation Council and the CONTRACTING PARTIES to the General Agreement on Tariffs and Trade (GATT), in consultation with the United Nations Educational, Scientific and Cultural Organisation (UNESCO),

Having regard to proposals made by representatives of international trade and other interests for facilitating the procedures for the temporary duty-free importation of goods,

Convinced that the adoption of common procedures for the temporary duty-free importation of goods would afford considerable advantages to international commercial and cultural activities and would secure a higher degree of harmony and uniformity in the Customs systems of the Contracting Parties,

Have agreed as follows:

CHAPTER I

Definitions and approval

Article 1

For the purposes of the present Convention:

(a) the term “import duties” means Customs duties and all other duties and taxes payable on or in connection with importation and shall include all internal taxes and excise duties chargeable on imported goods, but shall not include fees and charges which are limited in amount to the approximate cost of services rendered and do not represent an indirect protection to domestic products or a taxation of imports for fiscal purposes;

(b) the term “temporary admission” means temporary importation free of import duties in accordance with the conditions laid down by the Conventions referred to in Article 3 of the present Convention or by the national laws and regulations of the country of importation;

(c) the term “transit” means the conveyance of goods from a Customs office in the territory of a Contracting Party to another Customs office within the same territory, in accordance with the conditions laid down in the national laws and regulations of that Contracting Party;

(d) the term “A.T.A. carnet” (Admission Temporaire - Temporary Admission) means the document reproduced as the Annex to the present Convention;

(e) the term “issuing association” means an association approved by the Customs authorities of a Contracting Party for the issue of A.T.A. carnets in the territory of that Contracting Party;

(f) the term “guaranteeing association” means an association approved by the Customs authorities of a Contracting Party to guarantee the sums referred to in Article 6 of the present Convention, in the territory of that Contracting Party;
(g) the term “the Council” means the organisation set up by the Convention establishing a Customs Co-operation Council, done at Brussels on 15th December 1950;

(h) the term “person” means both natural and legal persons, unless the context otherwise requires.

Article 2

The approval of an issuing association envisaged in paragraph (e) of Article 1 of the present Convention may be subject, in particular, to the condition that the price of A.T.A. carnets shall be commensurate with the cost of services rendered.

CHAPTER II

Scope

Article 3

1. Each Contracting Party shall accept in lieu of its national Customs documents, and as due security for the sums referred to in Article 6 of the present Convention, A.T.A. carnets valid for its territory and issued and used in accordance with the conditions laid down in the present Convention, for goods temporarily imported under:

(a) the Customs Convention on the temporary importation of professional equipment, done at Brussels on 8th June 1961,

(b) the Customs Convention concerning facilities for the importation of goods for display or use at exhibitions, fairs, meetings or similar events, done at Brussels on 8th June 1961, in so far as it is a Contracting Party to those Conventions.

2. Each Contracting Party may also accept A.T.A. carnets, issued and used under the same conditions, for goods temporarily imported under other international temporary importation Conventions or for temporary admission procedures under its national laws and regulations.

3. Each Contracting Party may accept A.T.A. carnets issued and used under the same conditions for transit.

4. Goods intended for processing or repair shall not be imported under cover of A.T.A. carnets.
CHAPTER III

Issue and use of A.T.A. carnets

Article 4

1. Issuing associations shall not issue A.T.A. carnets with a period of validity exceeding one year from the date of issue. They shall indicate on the cover of the A.T.A. carnet the countries in which it is valid and the names of the corresponding guaranteeing associations.

2. Once an A.T.A. carnet has been issued no extra item shall be added to the list of goods enumerated on the reverse of the front cover of the carnet, or on any continuation sheets annexed thereto (General List).

Article 5

The period fixed for the re-exportation of goods imported under cover of an A.T.A. carnet shall not in any case exceed the period of validity of that carnet.

CHAPTER IV

Guarantee

Article 6

1. Each guaranteeing association shall undertake to pay to the Customs authorities of the country in which it is established the amount of the import duties and any other sums payable in the event of non-compliance with the conditions of temporary admission, or of transit, in respect of goods introduced into that country under cover of A.T.A. carnets issued by a corresponding issuing association. It shall be liable jointly and severally with the persons from whom the sums mentioned above are due, for payment of such sums.

2. The liability of the guaranteeing association shall not exceed the amount of the import duties by more than ten per cent.

3. When the Customs authorities of the country of importation have unconditionally discharged an A.T.A. carnet in respect of certain goods they can no longer claim from the guaranteeing association payment of the sums referred to in paragraph 1 of this Article in respect of these goods. A claim may nevertheless still be made against the guaranteeing association if it is subsequently discovered that the discharge of the carnet was obtained improperly or fraudulently or that there had been a breach of the conditions of temporary admission or of transit.

4. Customs authorities shall not in any circumstances require from the guaranteeing association payment of the sums referred to in paragraph 1 of this Article if a claim has not been made against the guaranteeing association within a year of the date of expiry of the validity of the carnet.
CHAPTER V

Regularisation of A.T.A. carnets

Article 7

1. The guaranteeing association shall have a period of six months from the date of the claim made by the Customs authorities for the sums referred to in paragraph 1 of Article 6 of the present Convention in which to furnish proof of the re-exportation of the goods under the conditions laid down in the present Convention or of any other proper discharge of the A.T.A. carnet.

2. If such proof is not furnished within the time allowed the guaranteeing association shall forthwith deposit, or pay provisionally, such sums. This deposit or payment shall become final after a period of three months from the date of the deposit or payment. During the latter period the guaranteeing association may still furnish the proof referred to in the preceding paragraph with a view to recovery of the sums deposited or paid.

3. For countries whose laws and regulations do not provide for the deposit or provisional payment of import duties, payments made in conformity with the provisions of the preceding paragraph shall be regarded as final, but the sums paid shall be refunded if the proof referred to in paragraph 1 of this Article is furnished within three months of the date of the payment.

Article 8

1. Evidence of re-exportation of goods imported under cover of an A.T.A. carnet shall be provided by the re-exportation certificate completed in that carnet by the Customs authorities of the country into which the goods were temporarily imported.

2. If the re-exportation of goods has not been certified in accordance with paragraph 1 of this Article, the Customs authorities of the country of importation may, even if the period of validity of the carnet has already expired, accept as evidence of re-exportation of the goods:

(a) the particulars entered by the Customs authorities of another Contracting Party in the A.T.A. carnet on importation or re-importation or a certificate issued by those authorities based on the particulars entered on a voucher which has been detached from the carnet on importation or on re-importation into their territory, provided that the particulars relate to an importation or re-importation which can be proved to have taken place after the re-exportation which it is intended to establish;

(b) any other documentary proof that the goods are outside that country.

3. In any case in which the Customs authorities of a Contracting Party waive the requirement of re-exportation of certain goods admitted into their territory under cover of an A.T.A. carnet, the guaranteeing association shall be discharged from its obligations only when those authorities have certified in the carnet that the position regarding those goods has been regularised.

Article 9

In the cases referred to in paragraph 2 of Article 8 of the present Convention, the Customs authorities shall have the right to charge a regularisation fee.
CHAPTER VI

Miscellaneous provisions

Article 10

Customs certificates on A.T.A. carnets used under the conditions laid down in the present Convention shall not be subject to the payment of charges for Customs attendance at Customs offices and posts during the normal hours of business.

Article 11

In the case of the destruction, loss or theft of an A.T.A. carnet while the goods to which it refers are in the territory of one of the Contracting Parties, the Customs authorities of that Contracting Party shall, at the request of the issuing association and subject to such conditions as those authorities may prescribe, accept a replacement document, the validity of which expires on the same date as that of the carnet which it replaces.

Article 12

1. When goods temporarily imported cannot be re-exported as a result of a seizure, other than a seizure made at the suit of private persons, the requirement of re-exportation shall be suspended for the duration of the seizure.

2. The Customs authorities shall, so far as possible, notify the guaranteeing association of seizures made by them or on their behalf of goods admitted under cover of A.T.A. carnets guaranteed by that association and shall advise it of the measures they intend to take.

Article 13

A.T.A. carnets or parts of A.T.A. carnets intended to be issued in the country into which they are imported and which are sent to an issuing association by a corresponding foreign association, by an international organisation or by the Customs authorities of a Contracting Party, shall be admitted free of import duties and free of any import prohibitions or restrictions. Corresponding facilities shall be granted at exportation.

Article 14

For the purposes of the present Convention the territories of Contracting Parties which form a Customs or economic union may be taken to be a single territory.

Article 15

In the event of fraud, contravention or abuse, the Contracting Parties shall, notwithstanding the provisions of the present Convention, be free to take proceedings against persons using A.T.A. carnets, for the recovery of the import duties and other sums payable and also for the imposition of any penalties to
which such persons have rendered themselves liable. In such cases the associations shall lend their assistance to the Customs authorities.

Article 16

The Annex to the present Convention shall be construed to be an integral part of the Convention.

Article 17

The provisions of the present Convention set out the minimum facilities to be accorded and do not prevent the application of greater facilities which certain Contracting Parties grant or may grant in future by unilateral provisions or in virtue of bilateral and multilateral agreements.

CHAPTER VII

Final provisions

Article 18

1. The Contracting Parties shall meet together when necessary in order to consider the operation of the present Convention and, in particular, in order to consider measures to secure uniformity in the interpretation and application of the present Convention.

2. Such meetings shall be convened by the Secretary General of the Council at the request of any Contracting Party. Unless the Contracting Parties otherwise decide, the meetings shall be held at the Headquarters of the Council.

3. The Contracting Parties shall lay down the rules of procedure for their meetings. Decisions of the Contracting Parties shall be taken by a majority of not less than two-thirds of the Contracting Parties present at the meeting and voting.

4. The Contracting Parties shall not take a decision on any matter unless more than half of them are present.

Article 19

1. Any dispute between Contracting Parties concerning the interpretation or application of the present Convention shall so far as possible be settled by negotiation between them.

2. Any dispute which is not settled by negotiation shall be referred by the Contracting Parties in dispute to the Contracting Parties, meeting in conformity with Article 18 of the present Convention, which shall thereupon consider the dispute and make recommendations for its settlement.

3. The Contracting Parties in dispute may agree in advance to accept the recommendations of the Contracting Parties as binding.
Article 20

1. Any State Member of the Council and any State Member of the United Nations or its specialised agencies may become a Contracting Party to the present Convention:

(a) by signing it without reservation of ratification;
(b) by depositing an instrument of ratification after signing it subject to ratification; or
(c) by acceding to it.

2. The present Convention shall be open until 31st July, 1962, for signature at the Headquarters of the Council in Brussels, by the States referred to in paragraph 1 of this Article. Thereafter, it shall be open for their accession.

3. In the case envisaged in paragraph 1 (b) of this Article, the present Convention shall be subject to ratification by the signatory States in accordance with their constitutional procedures.

4. Any State, not being a Member of the Organisations referred to in paragraph 1 of this Article, to which an invitation to that effect has been addressed by the Secretary General of the Council at the request of the Contracting Parties, may become a Contracting Party to the present Convention by acceding thereto after its entry into force.

5. The instruments of ratification or accession shall be deposited with the Secretary General of the Council.

Article 21

1. The present Convention shall enter into force three months after five of the States referred to in paragraph 1 of Article 20 thereof have signed it without reservation of ratification or have deposited their instruments of ratification or accession.

2. For any State signing without reservation of ratification, ratifying or acceding to the present Convention after five States have signed it without reservation of ratification or have deposited their instruments of ratification or accession, the present Convention shall enter into force three months after the said State has signed without reservation of ratification or deposited its instrument of ratification or accession.

Article 22

1. The present Convention is of unlimited duration. However any Contracting Party may denounce it at any time after the date of its entry into force under Article 21 thereof.

2. The denunciation shall be notified by an instrument in writing, deposited with the Secretary General of the Council.

3. The denunciation shall take effect six months after the receipt of the instrument of denunciation by the Secretary General of the Council.

4. Where a Contracting Party denounces the present Convention in accordance with paragraph 1 of this Article, or makes a notification under paragraph 2 (b) of Article 23 or paragraph 2 of Article 25 of the present Convention, any A.T.A. carnet issued before the date when the denunciation or notification takes effect shall remain valid and the guarantee of the guaranteeing association shall hold good.
Article 23

1. At the time of signing, ratifying or acceding to the present Convention or thereafter, any State deciding to accept A.T.A. carnets in accordance with the provisions of paragraphs 2 and 3 of Article 3 of the present Convention, shall notify the Secretary General of the Council, specifying the cases in which it undertakes to accept A.T.A. carnets and stating the date from which such acceptance takes effect.

2. Similar notifications may be addressed to the Secretary General of the Council to:

   (a) extend the scope of any previous notifications; or

   (b) subject to paragraph 4 of Article 22 of the present Convention, restrict the scope of, or cancel any previous notifications.

Article 24

1. The Contracting Parties meeting in conformity with Article 18 of the present Convention may recommend amendments thereto.

2. The text of any amendment so recommended shall be communicated by the Secretary General of the Council to all Contracting Parties, to all other signatory or acceding States, to the Secretary General of the United Nations, to the CONTRACTING PARTIES to the GATT, and to UNESCO.

3. Within a period of six months from the date on which the recommended amendment is so communicated, any Contracting Party may inform the Secretary General of the Council:

   (a) that it has an objection to the recommended amendment, or

   (b) that, although it intends to accept the recommended amendment, the conditions necessary for such acceptance are not yet fulfilled in its country.

4. If a Contracting Party sends the Secretary General of the Council a communication as provided for in paragraph 3 (b) of this Article, it may, so long as it has not notified the Secretary General of its acceptance of the recommended amendment, submit an objection to that amendment within a period of nine months following the expiry of the six-month period referred to in paragraph 3 of this Article.

5. If an objection to the recommended amendment is stated in accordance with the terms of paragraphs 3 and 4 of this Article, the amendment shall be deemed not to have been accepted and shall be of no effect.

6. If no objection to the recommended amendment in accordance with paragraphs 3 and 4 of this Article has been stated, the amendment shall be deemed to have been accepted as from the date specified below:

   (a) if no Contracting Party has sent a communication in accordance with paragraph 3 (b) of this Article, on the expiry of the period of six months referred to in paragraph 3;

   (b) if any Contracting Party has sent a communication in accordance with paragraph 3 (b) of this Article, on the earlier of the following two dates:

      (i) the date by which all the Contracting Parties which sent such communications have notified the Secretary General of the Council of their acceptance of the recommended amendment, provided that, if all the acceptances were notified before the expiry of the period of six
months referred to in paragraph 3 of this Article, that date shall be taken to be the date of expiry of the said six-month period;

(ii) The date of expiry of the nine-month period referred to in paragraph 4 of this Article.

7. Any amendment deemed to be accepted shall enter into force six months after the date on which it was deemed to be accepted.

8. The Secretary General of the Council shall, as soon as possible, notify all Contracting Parties of any objection to the recommended amendment made in accordance with paragraph 3 (a), and of any communication received in accordance with paragraph 3 (b), of this Article. He shall subsequently inform all the Contracting Parties whether the Contracting Party or Parties which have sent such a communication raise an objection to the recommended amendment or accept it.

9. Any State ratifying or acceding to the present Convention shall be deemed to have accepted any amendments thereto which have entered into force at the date of deposit of its instrument of ratification or accession.

Article 25

1. Any State may, at the time of signing the present Convention without reservation of ratification, or of depositing its instrument of ratification or accession or at any time thereafter, declare by notification given to the Secretary General of the Council that the present Convention shall extend to all or any of the territories for whose international relations it is responsible. Such notification shall take effect three months after the date of the receipt thereof by the Secretary General of the Council, provided, however, that the Convention shall not apply to the territories named in the notification before the Convention has entered into force for the State concerned.

2. Any State which has made a notification under paragraph 1 of this Article extending the present Convention to any territory for whose international relations it is responsible may notify the Secretary General of the Council, in accordance with the provisions of Article 22 of the present Convention, that the territory in question will no longer apply the Convention.

Article 26

1. Any State may declare at the time of signing, ratifying or acceding to the present Convention, or notify the Secretary General of the Council after becoming a Contracting Party to the Convention, that it will not accept A.T.A. carnets under the present Convention for postal traffic. Such notification shall take effect on the ninetieth day after its receipt by the Secretary General.

2. Any Contracting Party having entered a reservation as provided for in paragraph 1 of this Article may at any time withdraw such reservation by notifying the Secretary General of the Council.

3. No other reservation to the present Convention shall be permitted.

Article 27

The Secretary General of the Council shall notify all Contracting Parties, the other signatory and acceding States, the Secretary General of the United Nations, the CONTRACTING PARTIES to the GATT, and UNESCO of:
(a) signatures, ratifications and accessions under Article 20 of the present Convention;
(b) the date of entry into force of the present Convention in accordance with Article 21;
(c) denunciations under Article 22;
(d) notifications made in accordance with Article 23;
(e) any amendment deemed to have been accepted in accordance with Article 24 and the date of its entry into force;
(f) notifications received in accordance with Article 25;
(g) declarations and notifications made in accordance with Article 26, and the date on which reservations or withdrawals of reservations take effect.

Article 28

In accordance with Article 102 of the Charter of the United Nations, the present Convention shall be registered with the Secretariat of the United Nations at the request of the Secretary General of the Council.

In witness whereof the undersigned plenipotentiaries have signed the present Convention.

Done at Brussels this sixth day of December nineteen hundred and sixty-one, in the English and French languages, both texts being equally authentic, in a single original which shall be deposited with the Secretary General of the Council who shall transmit certified copies to all the States referred to in Article 20, paragraph 1, of the present Convention.
II. —ANNEX

MODEL OF ATA CARNET

The ATA carnet shall be printed in English or French and may also be printed in a second language.

The size of the ATA carnet shall be 396 x 210 mm and that of the vouchers 297 x 210 mm.

(The previous version of the ATA carnet may still be used until 4th November 1991)
CARNET DE PASSAGES EN DOUANE FOR TEMPORARY ADMISSION
CARNET DE PASSAGES EN DOUANE POUR L'ADMISSION TEMPORAIRE

CUSTOMS CONVENTION ON THE ATA CARNET FOR THE TEMPORARY ADMISSION OF GOODS
CONVENTION DOUANIERE SUR LE CARNET ATA POUR L'ADMISSION TEMPORAIRE DE MARCHANDISES

(Before completing the Carnet, please read Notes on cover page 3)
(Avant de remplir le carnet, lire la notice en page 3 de la couverture)

TO BE RETURNED TO OFFICE OF ISSUE AFTER USE

A. HOLDER AND ADDRESS / Titulaire et adresse

FOR ISSUING ASSOCIATION USE / Reserve à l'Association émettrice
FRONT COVER / Couverture

(a) ATA CARNET No. / Carnet ATA No.

B. REPRESENTED BY* / Représenté par*

(b) ISSUED BY / Délivré par

C. INTENDED USE / Utilisation prévue des marchandises

(c) VALID UNTIL / Valable jusqu' au

This Carnet may be used in the following countries under the guarantee of the following associations: / Ce carnet est valable dans les pays ci-après, sous la garantie des associations suivantes:

The holder of this Carnet and his representative will be held responsible for compliance with the laws and regulations of the country of departure and the countries of importation. / À charge pour le titulaire et son représentant de se conformer aux lois et réglementations du pays de départ et des pays d'importation.

CERTIFICATE BY CUSTOMS AUTHORITIES / Attestation des autorités douanières

a) Identification marks have been affixed as indicated in column 7 against the following item No(s) of the General List / Les marques d'identification mentionnées dans la colonne 7 en regard du (des) numéro(s) d'ordre suivant(s) de la liste générale

b) Goods examined* / Vérifié les marchandises*

Yes / Oui ☐ No / Non ☐

c) Registered under Reference No.* / Enregistré sous le numéro*


Signature of authorised official and stamp of the
Issuing Association / Signature du délégué et timbre de
l'association émettrice

Place and Date of Issue (year/month/day) / Lieu et date d'émission (année/mois/jour)

Signature of Holder / Signature du titulaire

* If applicable / * Si y a lieu

**GENERAL LIST / LISTE GÉNÉRALE**

<table>
<thead>
<tr>
<th>Item No. / No. d’ordre</th>
<th>Trade description of goods and marks and numbers, if any / Désignation commerciale des marchandises et, le cas échéant, marques et numéros</th>
<th>Number of Pieces / Nombre de Pièces</th>
<th>Weight or Volume / Poids ou Volume</th>
<th>Value (U.S.) / Valeur</th>
<th>Comments / Remarque(s) for Customs User / Référé à la douane</th>
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** Show country of origin if different from country of issue of the Carnet, using ISO country codes. / ** Indiquer le pays d’origine s’il est différent du pays d’émission du carnet, en utilisant le code international des pays ISO.
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<thead>
<tr>
<th>VOUCHER No.</th>
<th>CONTINUATION SHEET No.</th>
<th>ATA CARNET No.</th>
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<tr>
<td>Volet de</td>
<td>Feuille Supplémentaire No.</td>
<td>Carnet ATA No.</td>
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TOTAL or CARRIED OVER / TOTAL ou A REPORTER
PART ONE

EXHIBIT OF COUNTERFETED GOODS

1. The goods described in the General List under Item No(s).

2. Final date for duty-free re-importation* / Date limite pour la réimportation en
franchise* 

3. Other remarks* / Autres mentions* 

4. Customs Office / Bureau de douane

5. Place / Lieu

6. Date (year/month/day) / Date (année/mois/jour)

7. Signature and Stamp / Signature et Tampon

* If applicable / S'il y a lieu.

FOR ISSUING ASSOCIATION USE / Réserve à l'Association émettrice

G. EXPORTATION VOUCHER No. 

A. HOLDER AND ADDRESS / Titulaire et adresse

B. REPRESENTED BY / Représenté par

C. INTENDED USE OF GOODS / Utilisation prévue des marchandises

D. MEANS OF TRANSPORT / Moyens de transport

E. PACKAGING DETAILS (Number, Kind, Marks, etc.) / Détail d'emballage (nombre, nature, marques, etc.)

F. TEMPORARY EXPORTATION DECLARATION / Déclaration d'exportation temporaire

I. duty authorized / Je suis autorisé

a. declare that I am temporarily exporting the goods

described in the General List under Item No(s).

d. declare to re-import the goods within the period

authorized by the Customs Office or regulate their

status in accordance with the laws and regulations

of the country of importation. / Je déclare à réimporter

certifie sincèrement et complète les indications portées sur le

present voile.

b. undertake to re-import the goods within the period

d. confirm that the information given is true and complete.

Place / Lieu

Date (year/month/day) / Date (année/mois/jour)

Name / Nom

Signature / Signature

8

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" Show country of origin if different from country of issue of the Carnet, using ISO country codes. " Indiquer le pays d'origine s'il est différent du pays d'émission du carné, en utilisant le code international des pays ISO.
1. The goods described in the General List under Item No(s): have been temporarily imported, have été importées temporairement.

2. Final date for re-exportation/production to the Customs of goods*: Date limite pour la reexportation/production à la douane, des marchandises*.

3. Registered under reference No.*: Enregistré sous le No.*.

4. Other remarks*: Autres mentions*.

5. Customs Office
6. Place
7. Date (year/month/day): Signature and Stamp

| A. HOLDER AND ADDRESS*: Titulaire et adresse | FOR ISSUING ASSOCIATION USE/Reservé à l'Association émettrice |
| B. REPRESENTED BY*: Représenté par* | G. IMPORTATION VOUCHER No. |
| C. INTENDED USE OF GOODS/: Utilisation prévu des marchandises | (b) ISSUED BY: Délivré par |
| D. MEANS OF TRANSPORT*: Moyens de transport* | (c) VALID UNTIL: Valide jusqu'au |
| E. PACKAGING DETAILS (Number, Kind, Marks, etc.)*: Détails d'emballage (nombre, nature, marques, etc.)* | (d) AT/A: |
| F. TEMPORARY IMPORTATION DECLARATION / Déclaration d'importation temporaire. |

I. duly authorised: J'ai soussigné, dûment autorisé:

a) declare that I am temporarily importing in compliance with the conditions laid down in the laws and regulations of the country of importation, the goods enumerated in the list of the General List described in the General List under Item No(s) do declare importation temporairement dans les conditions prévues par les lois et réglementations du pays d'importation, les marchandises mentionnées à la liste figurant au verso et reprises à la liste générale sous le(s) No(s) do

b) declare that the said goods are intended for use at/déclare que les marchandises sont destinées à

c) undertake to comply with these laws and regulations and to re-export the said goods within the period stipulated by the Customs Office or regulate their status in accordance with the law and regulations of the country of importation, j'engage à observer les lois et règlements et à reexporter ces marchandises dans les délais fixés par le bureau de douane ou à réglementer leur situation selon les lois et réglementations du pays d'importation

d) confirm that the information given is true and complete, j'atteste que les indications fournies sur le présent volet sont

If applicable / SI y a lieu

Place
Date (year/month/day)
Lieu
Date (année, mois, jour)

Signature
X

Amending Supplement. September 1989
<table>
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<th>Item No. / No. d'ordre</th>
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** Show country of origin if different from country of issue of the Carnet, using ISO country codes. / ** Indiquer le pays d'origine s'il est différent du pays d'émission du carnet, en utilisant le code international des pays ISO.
RE EXPORTATION COUNTERfoil No.
SOUTCHE DE REEXPORTATION No.

1. The goods described in the General List under Item No(s).
   Les marchandises énumérées à la tête générale sous No(s) No(s).
   temporarily imported under cover of importation voucher(s) No(s).
   Importées temporairement sous le couvert d'un(s) bon(s) d'importation No(s).
   of this Carnet have been re-exported" If present carnets, ont été réexportées.

2. Action taken in respect of goods produced but not re-exported*.
   Mesures prises à l'égard des marchandises représentées mais non réexportées.

3. Action taken in respect of goods not produced and not intended for later re-exportation*.
   Mesures prises à l'égard des marchandises non représentées et non destinées à une réexportation ultérieure.

4. Registered under reference No.* Enregistré sous le No.

5. Customs office
   Bureau de douane
   Place
   Date (year/month/day)
   Date (année/mois/jour)
   Signature and Stamp
   Signature et Timbre

A. HOLDER AND ADDRESS: Titulaire et adresse

B. REPRESENTED BY* / Représenté par*

C. INTENDED USE OF GOODS
   Utilisation prévue des marchandises

D. MEANS OF TRANSPORT* / Moyens de transport*

E. PACKAGING DETAILS (Number, Kind, Marks, etc.)* / Détails d'emballage (nombre, nature, marques, etc.)*

F. RE-EXPORTATION DECLARATION:
   Déclaration de réexportation
   I, duly authorized / Le sous-signé, donté autorisé:
   declare that I am re-exporting the goods enumerated in
   the list overleaf and described in the General List under
   Item No(s). I declare that the marchandises énumérées
   to the head under no(s) No(s) No(s).
   which were temporarily imported under cover of
   importation voucher(s) No(s) No(s) which were temporarily
   importées sous le couvert d'un(s) bon(s) d'importation
   No(s) No(s) No(s).
   of this Carnet, the present carnets,
   declare that goods produced against the following Item
   No(s) No(s) are not intended for re-exportation.
   declare that the marchandises non représentées et non destinées à une
   réexportation ultérieure.

H. CLEARANCE ON RE-EXPORTATION / Décloration à la
   reexportation
   a) The goods referred to in paragraph F. a) of the holder's
      declaration have been re-exported. / Les marchandises
      visées à l'paragraph F. a) de la déclaration etant
      réexportées.
   b) Action taken in respect of goods produced but not
      re-exported*. / Mesures prises à l'égard des
      marchandises non représentées mais non réexportées.
   c) Action taken in respect of goods NOT produced and NOT
      intended for later re-exportation. / Mesures prises à l'égard
      des marchandises non représentées et non destinées à une
      réexportation ultérieure.
   d) Registered under reference No.* / Enregistré sous le No.*

   E) Other remarks* / Autres Mentions*.

   A/M/A
   Customs Office/Bureau de douane

   Date (year/month/day)
   Date (année/mois/jour)
   Signature and Stamp
   Signature et Timbre

   Place
   Date (year/month/day)
   Lieu
   Date (année/mois/jour)
   Signature

   X
   Signature
   X

* If applicable / S'il y a lieu.
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<th>B. REPRESENTED BY</th>
<th>C. INTENDED USE OF GOODS</th>
<th>D. MEANS OF TRANSPORT</th>
<th>E. PACKAGING DETAILS</th>
<th>F. DECLARATION OF DESPATCH IN TRANSIT</th>
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<tbody>
<tr>
<td><strong>Title and address</strong></td>
<td><strong>Represented by</strong></td>
<td><strong>Intended use of goods</strong></td>
<td><strong>Means of transport</strong></td>
<td><strong>Packaging details</strong></td>
<td><strong>Declaration of despatch in transit</strong></td>
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<tr>
<td><strong>FOR ISSUING ASSOCIATION USE</strong></td>
<td><strong>II</strong></td>
<td><strong>Utilisation prévue des marchandises</strong></td>
<td><strong>Moyens de transport</strong></td>
<td><strong>Identification des marchandises</strong></td>
<td><strong>Déclaration de expédition en transit</strong></td>
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<td><strong>Valid until</strong></td>
<td><strong>valeur de la déclaration de transport</strong></td>
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<td><strong>ATA CARNET No.</strong></td>
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TOTAL or CARRIED OVER / TOTAL ou À REPORTER

/* Commercial value in country of issue and in its currency, unless stated differently. */ Valeur commerciale dans le pays d’émission et dans sa monnaie, sauf indication contraire.

/* Show country of origin if different from country of issue of the carnet, using ISO country codes. */ Indiquer le pays d’origine s’il est différent du pays d’émission du carnet, en utilisant le code international des pays ISO.
### RE-IMPORTATION COUNTERFOIL No. ATA CARNET No.

| 1. The goods described in the General List under Item No.(s) |
| Les marchandises énumérées à la liste générale sous les(n) No(s) |
| which were temporarily exported under cover of exportation voucher(s) No.(s) of this Carnet have been re-imported. |
| expédiées temporairement sous le couvert du(es) volet(s) d'expédition No(s) du présent carné ont été réimportées. |
| 2. Other remarks*: | 6. |
| * Autres mentions: |

<table>
<thead>
<tr>
<th>3.</th>
<th>4.</th>
<th>5.</th>
<th>Signature and Stamp</th>
</tr>
</thead>
<tbody>
<tr>
<td>Custom Office</td>
<td>Place</td>
<td>Date (year/month/day)</td>
<td>Signature et Timbre</td>
</tr>
<tr>
<td>Bureau de douane</td>
<td>Lieu</td>
<td>Date (année/mois/jour)</td>
<td>Signature et Timbre</td>
</tr>
</tbody>
</table>

* If applicable / S'il y a lieu.

---

### FOR ISSUING ASSOCIATION USE / Réserve à l'Association émettrice

| G. RE-IMPORTATION VOUCHER No. |
| Volet de réimportation No. |

| 1. a) ATA CARNET No. |
| Carnet ATA No. |

| 1. b) ISSUED BY / Délivré par |

---

### FOR CUSTOMS USE ONLY / Réserve à la Douane

<table>
<thead>
<tr>
<th>H. CLEARANCE ON RE-IMPORTATION / Débotté à l'importation</th>
</tr>
</thead>
</table>

| a) The goods referred to in paragraph F. a) and b) of the holder's declaration have been re-imported. (Les marchandises visées aux paragraphes F. a) et b) de la déclaration ci-jointe ont été réimportées.) |

| b) This voucher must be forwarded to the Customs Office at*: |
| Le présent volet devra être transmis au bureau de douane de* : |

<table>
<thead>
<tr>
<th>1. c) VALID UNTIL / Valable jusqu'au</th>
</tr>
</thead>
<tbody>
<tr>
<td>year</td>
</tr>
</tbody>
</table>

| 1. d) Other remarks* / Autres mentions* |

---

### PACKAGING DETAILS (Number, Kind, Marks, etc.)* / Détails (numéro, nature, marques, etc.)* |

### RE-IMPORTATION DECLARATION / Déclaration de réimportation |

<table>
<thead>
<tr>
<th>I. duly authorized / Je soussigné, dûment autorisé</th>
</tr>
</thead>
<tbody>
<tr>
<td>a) declare that the goods enumerated in the list overleaf and described in the General List under Item No.(s)</td>
</tr>
<tr>
<td>déclare que les marchandises énumérées à la liste figurant au verso et reprises à la liste générale sous les(n) No(s)</td>
</tr>
<tr>
<td>were temporarily exported under cover of exportation voucher(s) No.(s) / ont été expédiées temporairement sous le couvert du(es) volet(s) d'expédition No(s)</td>
</tr>
<tr>
<td>request duty-free re-importation of the said goods. / demande la réimportation en franchise de ces marchandises.</td>
</tr>
<tr>
<td>b) declare that the said goods have NOT undergone any process abroad, except for those described under No.0(s) / déclare que lesdites marchandises n'ont subi aucune transformation à l'étranger, sauf celles énumérées sous les(n) No(s)</td>
</tr>
<tr>
<td>c) declare that goods of the following Item No.(s) have not been re-imported / déclare ne pas ré importer les marchandises reprises ci-dessous sous les(n) No(s) suivant(s)</td>
</tr>
<tr>
<td>d) confirm that the information given is true and complete / certifie ancijtre et complète les indications portées sur le présent volet</td>
</tr>
</tbody>
</table>

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<table>
<thead>
<tr>
<th>A1/A</th>
</tr>
</thead>
<tbody>
<tr>
<td>Custom Office</td>
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</tbody>
</table>

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<thead>
<tr>
<th>Date (year/month/day)</th>
<th>Signature and Stamp</th>
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<tbody>
<tr>
<td>Date (année/mois/jour)</td>
<td>Signature et Timbre</td>
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<table>
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<tr>
<th>Place</th>
<th>Date (year/month/day)</th>
<th>Signature</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lieu</td>
<td>Date (année, mois, jour)</td>
<td>Signature</td>
</tr>
</tbody>
</table>

* If applicable / S'il y a lieu.
<table>
<thead>
<tr>
<th>Item No. / No. d'Ordre</th>
<th>Trade description of goods and marks and numbers, if any / Désignation commerciale des marchandises et, le cas échéant, marques et numéros</th>
<th>Number of Pieces / Nombre de Pièces</th>
<th>Weight or Volume / Poids ou Volume</th>
<th>Value / Valeur</th>
<th>For Customs Use / Reserve à la douane</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
</tbody>
</table>

TOTAL or CARRIED OVER / TOTAL ou A REPORTER

* Commercial value in country of issue and in its currency, unless stated differently. ** Value commerciale dans le pays d’émission et dans sa monnaie, sauf indication contraire.
** Show country of origin if different from country of issue of the Carnet, using ISO country codes. *** Indiquer le pays d’origine s’il est différent du pays d’émission du carnet, en utilisant le code international des pays ISO.

Amending supplement. September 1989
NOTES ON THE USE OF THE
A.T.A. CARNET

1. All goods covered by the Carnet shall be entered in
columns 1 to 6 of the General List. If the space provided
for the General List on the reverse of the front covers is
insufficient continuation sheets conforming to the official
model shall be used.

2. In order to close the General List, the totals of columns 3
and 5 shall be entered at the end of the list in figures
and in writing. If the General List consists of several
pages, the number of continuation sheets used shall be
stated in figures and in writing at the foot of the list on
the reverse of the front cover.

The lists on the vouchers shall be treated in the same way.

3. Each item shall be given an item number which shall be
entered in column 1.

Goods comprising several separate parts (including
spare parts and accessories) may be given a single item
number. If so, the nature, the value and, if necessary the
weight of each separate part shall be entered in column 2
and only the total weight and value shall appear in
columns 4 and 5.

4. When making out the lists on the vouchers, the same
item numbers shall be used as on the General List.

5. To facilitate Customs control, it is recommended that the
goods (including separate parts thereof) be clearly marked
with the corresponding item number.

6. Items answering to the same description may be grouped
provided that each item so grouped is given a separate
item number. If the items grouped are not of the same
value or weight, their respective values, and, if
necessary weights shall be specified in column 2.

7. If the goods are for exhibition the importer is advised in
his own interest to enter in C. of the importation voucher
the name and address of the exhibition and of its
organiser.

8. The Carnet shall be completed legibly and indelibly.

9. All goods covered by the Carnet should be examined and
registered in the country of departure and for this purpose
should be presented, together with the Carnet, to the
Customs authorities there, except in cases where the
Customs regulations of that country do not provide for
such examination.

10. If the Carnet has been completed in a language other
than that of the country of importation, the Customs
authorities may require a translation.

11. Expired Carnets and Carnets which the holder does not
intend to use again shall be returned by him to the
issuing association.

12. Arabic numerals shall be used throughout.

13. In accordance with ISO Standard 8601, dates must be
entered in the following order : year/month/day.

14. When blue transit sheets are used, the holder is required
to present the Carnet to the Customs office placing the
goods in transit and subsequently within the time limit
prescribed for transit to the specified Customs "office of
destination". Customs must stamp and sign the transit
vouchers and counterfoils appropriately at each stage.
Page 4 of the cover
PART 2

Commentary
on the
A.T.A. Convention
COMMENTARY
ON THE A.T.A. CONVENTION

I. Foreword

1. Aim of the A.T.A. Convention

The aim of the A.T.A. Convention is to facilitate the temporary duty-free admission of goods by eliminating the difficulties encountered in making out a Customs declaration on a national form at the time of importation into each country and in providing on the spot adequate security for the payment of any Customs duties and other taxes chargeable should the goods not be reexported in due course. This aim has been achieved by the introduction of:

- an international Customs document (the A.T.A. carnet) which may be used in lieu of the national Customs document normally required for temporarily admitted goods;

- an internationally valid security furnished by the associations which issue A.T.A. carnets. These associations are approved for that purpose by the Customs and affiliated to an international guarantee chain.

Moreover, the A.T.A. Convention offers a further facilitation, in that the A.T.A. carnet may also be used:

- to cover the transport of goods in Customs transit to and from a country of temporary importation and, if necessary, within that country or the country of exportation;

- in lieu of a national temporary exportation document in the country of departure.

2. Historical background

The idea of introducing an international Customs document backed by an international guarantee for the temporary admission of goods is not a new one, and has already materialised in the form of triptyques and carnets de passage en douane for the temporary admission of motor vehicles. It was therefore obvious that a similar international procedure might be contemplated for other goods, and in particular for commercial samples since, as international trade expanded, Customs formalities have come to be regarded as troublesome for traders and their representatives who frequently cross frontiers with samples.

Despite the suggestions made at the 1900 and 1913 Congresses on Customs regulations, which were examined by Customs experts convened in 1923, under the auspices of the League of Nations, when the International Convention relating to the simplification of Customs formalities was drawn up, and in 1952, when under the auspices of the Contracting Parties to the General Agreement on Tariffs and Trade (GATT) the International Convention to facilitate the importation of commercial samples and advertising material was elaborated, no positive results were achieved in this field.

It was only in 1954, in the light of a successful Austro-Swiss experiment with a triptyque scheme for samples, that the Customs Co-operation Council decided to draft a “Customs Convention regarding ECS carnets for commercial samples” which was adopted in Brussels on 1st March 1956. This international instrument created the ECS carnet which is the predecessor of the A.T.A. carnet and can be used for the temporary admission not only of commercial samples but also of advertising material.

The results achieved by introducing the ECS carnet scheme were very satisfactory. In 1966, the members of the guaranteeing chain set up by the International Bureau of Chambers of Commerce issued some 35,000 ECS carnets covering samples of a total value of more than US$ 96,000,000. (*) It was soon apparent that the trading community wished to secure similar facilities for other types of temporary admission operations. A suggestion to that effect was made in a Recommendation submitted to the

(*) The ECS Convention is no longer applied.
Council by the International Chamber of Commerce in 1958, advocating the institution of a Customs carnet or triptyque for the temporary duty-free admission of certain goods.

A preliminary enquiry on the usefulness of such a document, carried out by the Council with the assistance of GATT, UNESCO and IBCC showed general support for the preparation of a document on the lines of the ECS carnet, which could be used to facilitate, in particular, the temporary admission of professional equipment and of goods for display or use at exhibitions, fairs, etc. Since two Conventions concerning the temporary admission of these items were in the course of preparation, it was recognized that it would be highly desirable that the Convention creating the new document should be ready for adoption by the Council, at the same time as these Conventions; or as soon as possible thereafter.

Hence, on 6th December 1961 the Council adopted the “Customs Convention on the A.T.A. carnet for the temporary admission of goods”. The abbreviation “A.T.A.” is a combination of the initial letters of the French words “admission temporaire” and the English words “temporary admission”.

The A.T.A. Convention entered into force on 30th July 1963. Since then, as shown by the table on page 31, the A.T.A. carnet has become the most important international Customs document for the temporary admission of goods.

3. **Advantages of the A.T.A. carnet scheme**

The A.T.A. scheme offers advantages to all concerned: the Customs and the individuals, bodies and organizations who need temporary importation facilities. All goods accompanied by an A.T.A. carnet being covered by an international guarantee, no further action need be taken in this respect either by the Customs or by the importer at the time of importation. Seals affixed by the Customs of a Contracting Party may be accepted by the Customs of the following Contracting Parties. The A.T.A. carnet is simple and is readily made out by the holder and checked by the Customs. All these factors help to reduce the time necessary for the clearance of goods covered by an A.T.A. carnet on both importation and re-exportation.

In addition to these facilities, an advantage greatly appreciated by the trading community is that during the validity of the carnet (which is normally one year), goods can be temporarily imported under cover of the same carnet into Customs territories of as many Contracting Parties and as often as the holder of the carnet wishes. This is particularly useful if the person concerned intends to import goods temporarily into various countries in the course of the same journey, for instance if a commercial traveller wishes to show samples to a number of potential buyers in different countries. There are many other cases where this facility is of advantage to the holder of a carnet.

It must be emphasized that the feasibility of introducing the A.T.A. carnet scheme has to be considered from two aspects: that of the Customs, on one hand, and that of the trading community on the other hand. It may well be that in a given country the Customs formalities to be accomplished under the domestic temporary importation procedure are already very simple and that therefore, from the Customs point of view, there may be no particular need for the introduction of the A.T.A. carnet scheme. However the trading community has also to take other considerations into account. The trade circles concerned with exportation, in a given country, will wish goods to be imported temporarily into foreign countries as easily and quickly as possible and they may therefore seek introduction of the A.T.A. carnet scheme in order to be able to take advantage of it in the territories of other Contracting Parties where domestic Customs formalities are still complex and tiresome, and also to provide for visits to different countries in the course of the same journey. In any case, the use of an A.T.A. carnet, which carries security and is accepted by the Customs administrations of all Contracting Parties, will enable the holder to save money as well as time and this is an important factor in international competition.
II. Scope and application of the Convention

1. General

The Convention is designed to facilitate mainly the importation of goods which are granted temporary duty-free admission.

To this end it specifies a form of A.T.A. carnet to be used as the Customs document for temporarily admitted goods and sets out the related responsibilities and rights of approved associations who will issue the carnets and provide the national Customs authorities with the security required for the temporary duty-free admission of the goods.

The A.T.A. Convention does not in itself provide the desired harmonisation and simplification in the field of temporary admission. In order to become applicable it must be supplemented by:

- issuing and guaranteeing associations which are affiliated to an international chain (see “Requirements for the implementation of the A.T.A. carnet scheme” at page 17);
- national or international regulations concerning, in particular, the temporary admission operations for which A.T.A. carnets can be used.

2. The principle of free choice

A special feature of the A.T.A. Convention, which is designed to facilitate the international exchange of goods and culture, is that it enables a simplified and uniform procedure to be applied in the territory of each Contracting Party but does not make this procedure compulsory for persons carrying out temporary admission operations. Such persons are therefore free to avail themselves of the facilities offered by the A.T.A. Convention, or to place the consignment concerned under cover of a national Customs document or some other international Customs document (“principle of free choice”). Although, in general, the A.T.A. scheme offers considerable advantages to all involved (exporter, importer, forwarding agent, carrier) as compared with a national temporary admission procedure (see “Advantages of the A.T.A. carnet scheme,” at page 5), in some special cases treatment under national Customs regulations may nevertheless be more advantageous for the person concerned. In particular, if greater facilities are granted by national regulations or in virtue of bilateral or multilateral agreements(*) (for example, the Contracting Party might have completely waived the security requirement in respect of certain types of temporary admission operations) the interested person is free to forgo the use of the A.T.A. carnet and to claim application of the rules concerned. Preference may also be given to a national procedure because the person concerned has lodged general security for all his business with the Customs and it is then unnecessary for him to incur the cost of further cover by taking out a carnet(**).

It is, however, necessary to stress that the principle of free choice in no way depends on the financial or other advantages which might accrue to the person concerned. If he opts for a national temporary admission procedure, whatever the reason, this choice is binding on the Customs Administration even if the A.T.A. carnet scheme might be administratively more convenient (see “advantages of the A.T.A. carnet scheme” at page 5).

On the other hand, the person concerned may wish to use the A.T.A. carnet where in a particular country greater facilities are available at national level. He will probably do so because he needs the A.T.A. carnet for successive temporary admission operations in the territories of other Contracting Parties which do not grant similar greater facilities. Here again, it is only the choice made by the person concerned which is the determining factor, and not the considerations underlying that choice.

It is obvious, however, that the option between the A.T.A. procedure and other temporary admission procedures is available only insofar as the Contracting Party concerned is prepared, in

(*) Greater facility clause: see Article 17 of the Convention.
(**) It is pointed out that under Article 2 of the A.T.A. Convention the approval of the issuing association may be subject, in particular, to the condition that the price of A.T.A. carnets shall be commensurate with the cost of services rendered.
accordance with the provisions of the A.T.A. Convention, to accept the A.T.A. carnet for the purposes of the temporary admission operation in question.

Nevertheless, attention should be drawn to the PTC views concerning the acceptance of A.T.A. carnets for temporary exportation and for transit, whereby the carnets may or must be accepted even if the countries concerned (country of departure, country of transit) do not accept A.T.A. carnets for the temporary admission operations in question (cf. Part 3: II.3.(b) and II.4.(b) respectively).

3. Temporary admission operations covered

The A.T.A. procedure can be applied to any temporary admission operations involving goods to be re-exported in the same state as that in which they were imported; goods imported for processing or repair are specifically excluded (Article 3, paragraph 4 of the A.T.A. Convention). This exclusion does not however relate to:

- goods temporarily admitted under the “Exhibitions and Fairs” Convention, which are allowed to be used at an exhibition, fair or similar event for the demonstration of displayed machinery or apparatus and are processed or repaired in the course of such demonstration (Article 11 of the “Exhibitions and Fairs” Convention);
- spare parts for the repair of road vehicles, imported temporarily under the “Private Road Vehicles” Convention or under the “Commercial Road Vehicles” Convention.

The Convention distinguishes between the following three groups of temporary admission operations:

a) Goods temporarily imported under:
   - the “Professional Equipment”, Convention;
   - the “Exhibitions and Fairs” Convention.

The Customs authorities of those countries which are Contracting Parties both to these Conventions and to the A.T.A. Convention are under an obligation to accept A.T.A. carnets in lieu of their national Customs documents and as due security for the import duties (Article 3, paragraph 1 of the A.T.A. Convention). Accordingly, such acceptance need not to be notified under Article 23 of the A.T.A. Convention (see page 28, paragraph 4).

b) Goods temporarily imported under other international temporary importation Conventions (Article 3, paragraph 2, of the A.T.A. Convention), for example, goods temporarily imported under:
   - the “Commercial Samples” Convention;
   - the “Packings” Convention;
   - the “Seafarers” Convention;
   - the “Scientific Equipment” Convention;
   - the “Pedagogic Material” Convention;
   - the “Private Road Vehicles” and “Commercial Road Vehicles” Conventions (in particular, as far as spare parts for the repair of such vehicles are concerned);
   - the “Aircraft and Pleasure boats” Convention.

Acceptance of A.T.A. carnets for the purposes of these other international Conventions is optional for the Contracting Parties to the A.T.A. Convention. It must therefore be notified in accordance with Article 23 of the A.T.A. Convention. Particulars of the acceptances notified will be found in the table reproduced in Part 6 of this Handbook.

c) Goods temporarily imported under national laws and regulations (Article 3, paragraph 2 of the A.T.A. Convention).

There is a great variety of temporary admission operations governed by national laws and regulations which can be carried out under the cover of an A.T.A. carnet. Part 6 also gives particulars of the implementation of this optional clause by the Contracting Parties. A Council
Resolution concerning Customs facilities for tourists (Brussels, 6th June 1967) invites Contracting Parties to the A.T.A. Convention to examine the possibility of accepting A.T.A. carnets in place of a national Customs document, in the following cases of temporary importation:

- articles for personal use by travellers (insofar as such goods do not qualify for outright duty-free admission or for temporary admission without any Customs formalities);
- equipment for sports events;
- spare parts for the repair of temporarily imported private motor vehicles.

Any such acceptance must be notified under the terms of Article 23 of the A.T.A. Convention.

Attention is drawn to the views expressed by the PTC on the following points(*):

- Acceptance of A.T.A. carnets for goods imported temporarily under national laws and regulations cannot be made conditional on the grant of reciprocal facilities by other Contracting Parties to the Convention.
- It is the obligation of the holder, and not that of the issuing association, to ensure that the Customs authorities of the country of temporary importation will accept A.T.A. carnets for temporary importation operations under its national laws and regulations.
- By accepting an A.T.A. carn for export purposes the Customs Administration of the exporting country gives no assurance as to its validity for temporary admission purposes in the importing country.

4. **Transit operations covered**

As temporarily admitted goods often have to be conveyed to or from their destination under Customs control, either in the country of temporary admission or through a country lying between the countries of exportation and importation, A.T.A. carnets can, optionally, be accepted for goods in transit (Article 3, paragraph 3). Transit is defined as conveyance of goods from one Customs office to another within the same Customs territory (see Article 1, paragraph (c)).

Where a container is used to convey goods covered by an A.T.A. carn (e.g. goods for display at an exhibition), the same carn may also be used, if necessary, to cover the container on the outward and inward journeys and (should the case arise) the transporting vehicle(**).

Acceptance of A.T.A. carnets for Customs transit purposes must be notified under the terms of Article 23 of the A.T.A. Convention (see page 28, paragraph 4).

Countries which have notified that they will accept A.T.A. carnets for Customs transit are under an obligation to do so if the general conditions are fulfilled, regardless of the destination and whether or not they themselves would accept A.T.A. carnets for the temporary admission operations in question(***)

Part 6 lists the notifications received in this respect.

The transit vouchers must normally be certificated on entering and leaving each transit country. However, this is not necessary in certain circumstances. Accordingly, countries of temporary importation (or of transit) shall not refuse to accept an A.T.A. carn on the sole grounds that transit certificates have not been given in the countries through which the goods have travelled(****).

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(*) See Part 3: II.3.(a) and (b).
(**) See part 3: II.4.(c).
(***) See part 3: II.4.(b).
(****) See part 3: II.4.(c).
5. **Temporary exportation operations covered**

In order to cover the complete movement of the goods concerned, the A.T.A. carnet is so designed that it can be used not only for the purposes of temporary admission and Customs transit but also to control exportation and re-importation; it contains yellow exportation and re-importation sheets for that purpose. Although acceptance of A.T.A. carnets in lieu of a national document for temporary exportation may be desirable, in view of its obvious advantages for both carnet holders and Customs authorities, the A.T.A. Convention makes no provision for formal notification of such acceptance.

Apart from the special sheets for the purposes of the temporary exportation procedure in the country of departure, the only provision in the A.T.A. Convention relating specifically to the formalities in that country is Note 9 on the use of the A.T.A. carnet (on page 3 of the carnet cover). This Note states that all goods covered by the carnet should be examined and registered in the country of departure and for this purpose should be presented, together with the carnet, to the Customs authorities there, except in cases where the Customs regulations of that country do not provide for such examination.

Accordingly,

- acceptance of A.T.A. carnets in lieu of a national document for temporary exportation is left entirely to the discretion of Contracting Parties. This facility can be afforded unilaterally and need not be notified to other Contracting Parties;

- the conditions relating to temporary exportation and the formalities to be complied with are governed exclusively by the national laws and regulations of the Contracting Parties concerned. However, the PTC has expressed the wish that this facility should not be refused on the grounds that:
  
  - the country of exportation concerned does not accept A.T.A. carnets for the temporary admission operation in question and/or
  
  - no provision is made in its national laws and regulations for temporary exportation facilities corresponding to the temporary admission facilities in the other country involved.**(1)

The A.T.A. carnet is also used to cover re-importation of the goods into the country of departure. For this purpose, the holder is required to furnish the relevant information concerning goods not re-imported, including goods which during their stay abroad have been destroyed or irrecoverably lost through accident or force majeure (see page 15, paragraph (c)).

Since the guarantee furnished by the guaranteeing association in accordance with Article 6, paragraph 1, of the A.T.A. Convention covers only import duties and any other sums payable in the event of non-compliance with the conditions of temporary admission or Customs transit (see page 23), the Customs will not be able to claim the payment of any export duties from that association but will have to make such claims against the person directly liable. Under national Customs legislation this person will usually be the holder of the A.T.A. carnet who in signing the temporary exportation declaration has undertaken to re-import the goods concerned. National regulations may also oblige this person to comply with other requirements, for example, to produce an exchange control permit, export licence, statistical declaration, etc. According to a view expressed by the PTC, where an A.T.A. carnet is accepted in lieu of a national temporary exportation document it does not at the same time replace any other documents (e.g. an exchange control permit or an export licence) that may be required.**(2) The issuing association may, of course, agree to warn the carnet holder that he will have to accomplish formalities of this kind.

6. **Conditions relating to temporary admission and transit of goods under the Convention**

With the exception of postal traffic, in respect of which a reservation is possible (Article 26), the Convention contains no provisions limiting its application to goods imported by any particular means of transport (road, rail, sea, inland waterway, air or post) or distinguishing between accompanied and unaccompanied goods.

**(1) See Part 3: 11.3.(b).
Where the carnet is to be accepted for temporary admissions under international Conventions (e.g. Professional Equipment Convention), the persons entitled to use the carnet, the types of goods which may be imported and the circumstances of entitlement to temporary admission will be governed by the terms of the relevant Conventions. Where, however, the carnet is to be accepted for certain (or all) temporary admissions or for transit under a Contracting Party’s national laws and regulations (see page 10, paragraph (c)), the conditions relating to the persons, goods and circumstances will be governed by the relevant national laws and regulations.

In this context attention is drawn to the following points.

a) Persons entitled to use the carnet

The A.T.A. Convention deals only with the holder of the carnet. Therefore only his name (and where appropriate, his representative’s name) appears on the carnet and on its various sheets. There is no mention of the consignee, etc. Carnets will normally be issued to a person resident in the country of issue (who may be a trader, a manufacturer, a travelling agent, etc.). However, since there is no restriction in this respect in the Convention, residence in the country of issue is not a condition for issue of an A.T.A. carnet. Accordingly, issuing associations do not have to take account of the place of residence or establishment of physical or legal persons who apply for a carnet.

The rules laid down in the relevant international temporary importation Conventions or national laws and regulations determine the person who is entitled to use an A.T.A. carnet for the purpose of a specified temporary admission operation.

For example, under the terms of the “Professional Equipment Convention” any professional equipment covered by an A.T.A. carnet must be owned either by a natural person resident abroad or by a legal person established abroad. If the person who imports the equipment is not the owner, he must be either a natural person resident abroad or a legal person established abroad.

The A.T.A. carnet may be used by a representative of the holder, the name of that representative being inserted on the front cover of the carnet and on the various sheets. In such a case the person presenting the goods to the Customs authorities in the country of temporary admission may be an agent of the foreign carnet holder, a commercial agent, a potential buyer, etc. provided that the importation meets the general conditions laid down in the A.T.A. Convention and the special conditions applicable under either the relevant international temporary importation Convention or the national laws and regulations, as the case may be.

In any case, the carnet holder will always be responsible, under the guarantee provisions (*), for any irregularities that may occur: if the guaranteeing association has to pay Customs charges it will make a counter-claim against the issuing association, which in turn will seek to recover the amount involved from the carnet holder.

b) Period prescribed for re-exportation

A distinction must be drawn between the period of validity of an A.T.A. carnet and the time allowed for the re-exportation from the country of temporary importation (or transit) of the goods covered by that carnet. The period of validity is fixed by the issuing association when issuing the carnet, and the time allowed for re-exportation is determined by the Customs Administration of the country of temporary importation (or transit) on presentation of the goods together with the carnet. The time-limit for re-exportation has to be determined in accordance with the relevant provisions (e.g. in the case of goods intended for display, in accordance with Article 4, paragraph 1 of the “Exhibitions and Fairs”, Convention

(*) Essentially, these provisions lay down the principle that the guaranteeing associations and the carnet holders are liable jointly and severally; in regard to the guaranteeing associations, this liability does not cover the entire amount of any penalties imposed but is limited, over and above the duties chargeable, to a sum not exceeding 10 % of those duties (Article 6, paragraphs 1 and 2, of the Convention). The penal responsibility of A.T.A. carnet holders is mainly determined by Article 15 of the Convention, which states that Contracting Parties may take proceedings in the circumstances described below (page 27, paragraph 5), and by the following condition printed on page 1 of the A.T.A. carnet as appended to the Convention: “The holder of this carnet and his representative will be held responsible for compliance with the laws and regulations of the country of departure and the countries of importation”.
or, in the case of equipment covered by the “Professional Equipment” Convention, in accordance with Article 4 of that Convention).

At the same time, in order to ensure that the guarantee for the import duties and other sums remains good throughout the period of temporary importation (or transit), the period fixed for the re-exportation of the goods must not exceed the period of validity of the relevant carnets (Article 5 of the A.T.A. Convention).

c) Action to be taken if goods covered by an A.T.A. carnets are destroyed or irrecoverably lost due to accident or force majeure

It is necessary to distinguish, with respect to goods temporarily exported, between the action to be taken in the country of departure and that to be taken in the country of temporary importation or Customs transit. The first of these aspects, which was examined above (see page 11, paragraph 5), concerns only the national regulations in the country of exportation.

With regard to the second aspect, it should be borne in mind that under Article 6, paragraph 1 of the A.T.A. Convention the security given by the guaranteeing association covers payment of the import duties and taxes and other sums payable in the event of non-compliance with the conditions laid down in the country of temporary importation or transit for these operations. These conditions may derive from international Conventions or from national laws and regulations.

The question which arises is whether, if goods are lost or destroyed, a claim lies against the holder of the carnets or against the guaranteeing association on the grounds that these goods have not been or cannot be re-exported. Some international Conventions under which goods are admitted temporarily or in transit contain clauses relating to badly damaged goods which provide that:\(^{15}\):

“Notwithstanding the requirement of re-exportation laid down by the present Convention, the re-exportation of all or part of equipment badly damaged in duly authenticated accidents shall not be required, provided that it:

\begin{itemize}
  \item [a)] is subjected to the import duties to which it is liable; or
  \item [b)] is abandoned free of all expense to the Exchequer of the country into which it was temporarily imported; or
  \item [c)] is destroyed, under official supervision, without expense, to the Exchequer of the country into which it was temporarily imported;
  \item [as the Customs authorities may require.”
\end{itemize}

However, most of the Contracting Parties to the A.T.A. Convention have also accepted the Council's Recommendation concerning Repayment or Remission of Import Duties and Taxes on Goods Destroyed or Lost (5th December 1962). Countries having accepted that Recommendation undertake to grant remission of import duties and taxes on goods destroyed or irrecoverably lost by duly authenticated accident or force majeure while they are under Customs control (including goods in Customs transit or under temporary admission procedures). If the conditions set out in the Recommendation are met, in these countries the holder and the guaranteeing association would not, therefore, be liable to the payment of import duties in the event of the destruction or loss of the goods covered by an A.T.A. carnets.

At all events, the provisions of Article 8, paragraph 3 of the A.T.A. Convention apply and the guaranteeing association will be discharged from its obligations only when the Customs authorities, having waived the re-exportation requirement for the goods destroyed or lost, have certified in the carnet that the position regarding those goods has been regularised.

From a practical point of view, if an accident or a case of force majeure results in the destruction or loss of the goods, the carnet holder might usefully approach the nearest Customs office so that it may establish the facts or take any other appropriate action to avoid later inconvenience.

\(^{(*)}\) Special provisions for badly damaged goods are set out in Article 5, paragraph 1, of the “Exhibitions and Fairs” Convention and in Article 6, paragraph 1, of the “Professional Equipment” Convention.
7. **Greater facilities**

The Convention sets out the minimum facilities to be accorded in relation to the use of A.T.A. carnets and does not prevent the application of greater facilities (Article 17). It does not in any way affect the use of other international Customs documents provided for in other Conventions nor does it affect the scope of the temporary admission facilities granted by Contracting Parties.

**III. The operation of the A.T.A. carnet scheme**

1. **Requirements for the implementation of the A.T.A. carnet scheme**

   The practical operation of the A.T.A. carnet scheme is dependent upon two pre-requisites: (a) the creation of an international issuing and guaranteeing chain or chains of related associations and (b) the approval by the Customs authorities of the member association(s) as issuing and/or guaranteeing associations.

   a) **Creation of an international issuing and guaranteeing chain**

   The guaranteeing associations in an international issuing and guaranteeing chain undertake to pay to the Customs authorities of the country in which they are established any import duties and other amounts (see page 24) that may be chargeable in respect of goods imported under cover of A.T.A. carnets issued by other member associations. The creation and organisation of such a chain is a matter for the circles concerned (e.g. an international organisation representing trade interests), as are the arrangements for an issuing association to reimburse to a member guaranteeing association any import duties and other amounts paid under its undertaking.

   The only issuing and guaranteeing chain now operating is that established by the IBCC. For further details of the role of the IBCC, a general description of the commitments and activities of issuing and guaranteeing associations and the procedure for joining the IBCC Chain, see Part 4 of this Handbook.

   b) **Approval by the Customs authorities of issuing and/or guaranteeing associations**

   Each association belonging to a chain must be approved by the Customs authorities of the Contracting Party in whose territory it is established. The Convention provides for two kinds of approval. One concerns the issue of A.T.A. carnets in the territory of that Contracting Party and the other the undertaking by the association to pay the amounts required by the Customs authorities in accordance with the terms of the Convention (Articles 1 (e), (f), 6). Accordingly the Convention distinguishes between “issuing” and “guaranteeing” associations. However, while in practice carnets may also be issued by associated Chambers, the guarantee being provided by the association itself, Customs authorities will usually approve one and the same association for the issue of A.T.A. carnets and to guarantee the above-mentioned amounts.

   With the approval of the Customs authorities concerned, an approved association may authorise other national organisations to issue A.T.A. carnets under its guarantee.

   The terms of approval are left to the discretion of each Contracting Party. However, the Convention expressly stipulates that in the case of issuing associations the terms of the approval may include a condition that the price charged by the association for the issue of a carnet shall be commensurate with the cost of the services rendered (Article 2).

2. **Description of the A.T.A. carnet**

   The A.T.A. carnet forms an integral part of the Convention (Article 16). As already mentioned above, it is a standard international Customs document incorporating an international guarantee and is designed to enable the Customs authorities of the country of initial exportation to control the exportation and eventual re-importation of the goods and to enable the Customs authorities granting temporary admission or transit to control the goods whilst in their territory in accordance with their national requirements.
It takes into account the possibility that, inter alia:

a) a consignment may be intended to be temporarily imported into several countries;
b) all or only part of the goods covered by an A.T.A. carnet may be exported at once;
c) the goods exported under cover of an A.T.A. carnet as one consignment may at any stage be split up into separate consignments;
d) all or part of the goods temporarily imported into a country may be permanently left in that country.

The carnet consists of a cover and sheets for each movement of the goods covered by the carnet, i.e. temporary exportation and re-importation, temporary importation and re-exportation, and transit. Moreover “continuation sheets” may be inserted if the space provided on the cover and the sheets is insufficient to accommodate particulars of all the goods to be covered by the carnet.

The front of the cover provides for insertion of the following particulars: issuing association, international guarantee chain, person to whom issued (the holder), period of validity, countries in which valid and corresponding guaranteeing associations in those countries and, where the carnet is to be used by a representative of the holder, the name of that representative.

The intended use of the goods (e.g. as samples, for exhibition, professional use) is also to be stated on the front cover whilst full details of all the goods to be covered by the carnet must be inserted in the “General List” on the reverse of the cover. The required details are trade description, marks and numbers (if any), number, weight or quantity, commercial value in the country of issue of the carnet and country of origin (if different from the country of issue of the carnet).

Furthermore provision is made on the cover for the signature of the carnet by both the issuing association and the holder and also for certificates by the Customs authorities of the country of initial exportation concerning the examination of the goods and the affixing of identification marks to any of the goods by Customs authorities at any stage in the use of the carnet.

All the different kinds of sheets for temporary exportation and re-importation, temporary importation and re-exportation, and transit consist of a counterfoil, which remains in the carpet, and a detachable voucher which serves as the appropriate Customs document.

The vouchers are divided into four parts; the first repeats the general information given on the front of the cover (period of validity, holder’s name, representative), the second part is the holder's declaration, the third is for use by the Customs authorities, and the fourth is a blank space (except in the case of the transit sheet) left available to meet the various Customs requirements of each country.

Whilst the text of the first part is similar in all the vouchers, the holder's declaration and the record of the action taken by the Customs authorities (parts two and three) vary according to the operation covered (exportation, transit, etc.).

The reverse of the voucher is printed with a schedule in the same form as that on the reverse of the front cover. The item numbers entered on the vouchers must be the same as those used in drawing up the General List. Two columns are added for the Customs authorities, e.g. to show for each item, the tariff heading number, the rate of duty, etc.

The front of the counterfoil duplicates the main items appearing on the front of the voucher.

The identifying serial number of the issuing association is shown on the front cover and on each counterfoil and voucher.

Directions in particular as to the method of completion of the General List and the lists on the vouchers are given in the “Notes on the use of the A.T.A. carnet” on page 3 of the cover.
The carnet must be printed in English or French and may also be printed in a second language. However, the PTC has expressed the view that a carnet printed in three languages would not conflict with the provisions of the A.T.A. Convention, provided that one of these languages was English or French. (*)

In order to facilitate the use of the carnet the sheets for exportation and re-importation are printed on yellow paper, those for temporary importation and re-exportation on white paper and those for transit on blue paper. The cover of the carnet is printed on green paper whilst the continuation sheets are of the same colour as the kind of sheets to which they are annexed.

The carnet is devised to permit the appropriate number of the various kinds of sheets to be assembled according to the requirements of the holder.

The size of the carnet is fixed at 396 x 210mm., the vouchers measuring 297 x 210mm.

The issuing associations are responsible for printing the carnet.

3. Issue and use of the A.T.A. carnet

An A.T.A. carnet is issued by an issuing association to a natural or legal person at his request and on payment of the association's fee. Before applying to the issuing association, the person concerned must ensure that the country of temporary importation is a Contracting Party to the A.T.A. Convention and also that it is willing to accept the A.T.A. carnet particularly when the operation in view is governed by that country's own laws and regulations. (**)

The association uses the information supplied by the applicant to enter the following particulars on the carnet (alternatively, the carnet may be completed by the applicant himself under the association's responsibility):

a) the general particulars on the front of the cover, and especially:

– the period for which it is valid (this period must not exceed one year from the date of issue);

– the name of the issuing association (i.e. the name of the domestic association which is the member of the guaranteeing chain, to be shown on the first line of page 1 of the cover (****));

– the countries in which the carnet is valid and the names of the corresponding guaranteeing associations. It is to be noted that a given A.T.A. carnet lists only those countries which accept that carnet for the operation for which it is intended to be used (*****).

b) The General List on the reverse of the cover (using, if necessary, “continuation streets”). Each item on this list must be serially numbered but goods comprising several separate parts (including spare parts and accessories) may be given a single item number provided that the nature, value and, if necessary, weight of each separate part are shown. Goods of the same description may be grouped, their individual values of weights being separately stated if not uniform, but each item of the group must be given a separate item number.

The total number of separate items and the total value must be entered at the end of the list. If the General List consists of several pages, the number of continuation sheets must be stated at the foot of the list on the reverse of the front cover.

Once a carnet has been issued no extra item may be added to the list of goods enumerated on the reverse of the front cover of the carnet, or on any continuation sheet annexed thereto (Article 4, paragraph 2).

The cover of the carnet must be signed by the issuing association and the holder.

(**) See page 8 for the temporary admission operations covered by the Convention, page 14 for persons entitled to use the carnet, and Part 3 for certain points concerning the interpretation of the Convention.
(****) See Part 3: III.2.
Except where no provision is made to this effect by the Customs authorities of the country of issue, the carnet and all the goods should be presented to those authorities for inspection of the goods, affixing of any necessary identification marks and appropriate certification of the carnet.

Each time all or part of the goods cross a frontier or enter into “transit”, and provided that the Contracting State in question accepts A.T.A. carnets for operations of the kind in question, the holder must complete the appropriate voucher listing the goods concerned and present the carnet and the goods to the Customs authorities (\(^*\)). The goods concerned must be listed on the voucher under the item numbers allotted to them in the General List. If at the time of re-exportation or re-importation only part of the goods which were imported or exported are presented a declaration must be made on the voucher concerning the remainder. The Customs authorities of countries of importation may require translations of the list of goods when necessary.

After examination of the goods, the Customs authorities complete the appropriate voucher and counterfoil, certifying clearance of the goods covered by the voucher (which they retain) and indicating, where appropriate, the date by which the goods must be presented for re-exportation or re-importation (or re-exported or re-imported). The carnet is then returned to the holder.

A carnet which has expired or is no longer required must be returned by the holder to the issuing association.

4. **Guarantee**

a) **General**

The guarantee is required by the Customs to ensure compliance with the conditions under which temporary admission or Customs transit is allowed and to secure the import duties and taxes potentially payable on the goods. This guarantee must be safe and easily realisable. Under an international Customs procedure like that provided for in the A.T.A. Convention recovery of any import duties and taxes payable creates certain problems, since the person concerned—the holder of the carnet—will usually not be resident in the country where the liability to payment of import duties and taxes is incurred. This difficulty has been overcome by:

- creating the A.T.A. carnet which is backed by an individual guarantee, the carnet itself being the proof that the guarantee is valid;
- adopting a system of international security based on chains of guaranteeing associations which furnish security of carnets issued by issuing associations of the same chain.

b) **The relationship between Customs Administrations and guaranteeing associations**

Under the A.T.A. carnet scheme, the relationship between the Customs Administration of the country of temporary admission or transit, on the one hand, and the holder of the carnet and the guaranteeing association, on the other, is very much the same as the relationship between the Customs Administration, the person performing the temporary admission operation and the surety under national temporary admission procedures. In the latter case the surety is in the same position as a guaranteeing association who is liable jointly and severally with the person concerned (in particular the holder) for the payment of the sums due (Article 6, paragraph 1).

Each guaranteeing association must undertake to pay to the Customs authorities of the country in which it is established the amount of the import duties and any other sums payable in the event of non-compliance with the conditions of temporary admission, or of transit, in respect of goods introduced into that country under cover of an A.T.A. carnet issued by a corresponding issuing association (Article 6, paragraph 1).

Import duties as defined in Article 1 (a) comprise all duties and taxes, including internal and excise duties, chargeable on imported goods, other than fees and charges for services.

\(^*\) See also page 7, paragraph 4.
The total amount which a guaranteeing association may be required to pay under the terms of the Convention is limited to a sum not exceeding the amount of the import duties by more than ten per cent (Article 6, paragraph 2). This limitation applies, however, only to guaranteeing associations. In order to prevent any misunderstanding, in particular as far as penalties imposed on the holder are concerned, reference should first be made to Article 15 of the Convention which makes it clear that the Convention does not limit such penalties (see also page 27, paragraph 5). Accordingly, the limitation of the guaranteeing associations, liability does not affect the liability of the person concerned in respect of penalties.

The guarantee expires when a carnet has been unconditionally discharged or when no claim for payment has been made against the guaranteeing association within a year of the date of expiry of the validity of the carnet. In the former case, however, a claim may still be made against the guaranteeing association if it is subsequently discovered that the discharge was obtained fraudulently or that there had been a breach of the conditions of temporary admission or of transit (Article 6, paragraphs 3, 4).

The A.T.A. Convention contains no provisions concerning the lodging of security by the guaranteeing associations, this matter being left to the domestic laws and regulations of each Contracting Party. Many Contracting Parties require, as a condition of approval, the guaranteeing association to furnish security, generally in the form of a letter of guarantee from a bank or an insurance company. The amount of the security is fixed by the Customs in relation to the number and value of the importations covered by A.T.A. carnets per annum. It may be increased or reduced as necessary.

c) The relationship between the carnet holder and the issuing association

Although this is not of direct interest to the Customs, there is need for a second security under the A.T.A. carnet scheme, namely that furnished to cover the risks of issuing associations.

It is clear that the question whether an issuing association reimburses the full amount of any sums paid by a guaranteeing association of the same chain in respect of carnets issued by that issuing association is a matter which concerns only the associations in question and, although it may be of considerable importance to them, it is not dealt with in the A.T.A. Convention.

The statement on the A.T.A. system drawn yp by the IBCC(*) lays down that the applicant for a carnet shall sign an undertaking to refund to the issuing association all outlays (Article 4). Moreover, where considered necessary, the issuing association may require further security (Article 6). There are in principle three different ways of obtaining such additional security:

- the issuing association can take out general insurance cover against the risks involved in issuing carnets;
- the applicants can be required to provide security (e.g. bank guarantee, insurance policy, cash deposit) to back the undertaking referred to above; or
- a combination of the two systems can be used.

5. Regularisation of A.T.A. carnets

In the event of a claim for payment being made by the Customs authorities in respect of non-discharge of a carnet, the association has a period of six months from the date of the claim in which to furnish proof of the re-exportation of the goods. If such proof is not furnished within that period, the association must forthwith deposit, or pay provisionally, the sum due. If proof of re-exportation has still not been furnished after a further period of three months, the deposit or payment becomes final (Article 7, paragraphs 1, 2).

Completion of the re-exportation certificate in the carnet by the Customs authorities of the country of temporary importation constitutes evidence of re-exportation (Article 8, paragraph 1).

If re-exportation is not certified in this manner, the Customs authorities of the country of importation may, even if the period of validity of the carnet has expired, accept other documentary proof

(*) See Part 4, page 9.
that the goods have been re-exported (e.g. a certificate of importation given by another Customs authority) (Article 8, paragraph 2). In such cases the Customs authorities may charge a regularisation fee (Article 9).

In any case where the Customs authorities concerned waive the requirement of re-exportation of any goods admitted under a carnet, the guaranteeing association’s liability is discharged only when those authorities have certified in the carnet that the position regarding those goods has been regularised (Article 8, paragraph 3).

IV. Miscellaneous provisions

1. Customs certificates without charge

No charge may be made for Customs attendance at Customs offices and posts during normal business hours for completion of Customs certificates on carnets used under the conditions of the Convention (Article 10).

2. Destruction, loss or theft of a carnet

In the case of destruction, loss or theft of a carnet, the Customs authorities within whose territory the goods concerned are located must accept a replacement document if requested to do so by the issuing association. The replacement document will expire on the same date as the original and its acceptance is subject to any conditions the Customs authorities concerned may prescribe (Article 11).

3. Seizures of goods

If goods imported under a carnet cannot be re-exported as a result of a seizure (other than a seizure made at the suit of a private person) the period allowed for re-exportation must be extended accordingly. If the seizure is made by or on behalf of the Customs authorities, they must (so far as possible) inform the guaranteeing association concerned of the action taken and of their intentions (Article 12).

4. Duty-free admission, etc. of carnets sent to an issuing association

Carnets or parts of carnets sent to issuing associations are admitted free of import duties and free of any import prohibitions or restrictions (Article 13) the term “import duties” being defined in Article 1 (a) of the Convention.

5. Fraud, contravention or abuse

In addition to their rights under the guarantee given by the guaranteeing associations (Article 6, paragraph 1), Contracting Parties are free to take proceedings, in the event of fraud, contravention or abuse” against users of carnets for the recovery of the import duties and other sums payable and for the imposition of penalties where applicable. In such cases, associations must lend their assistance to the Customs authorities (Article 15).

6. Carnets issued before the entry into force of notifications denouncing or restricting the application of the Convention

In the event of denunciation of the Convention or restriction of its scope of application by a Contracting Party (see pages 28 and 29, paragraphs 4 and 5), any carnet issued before the date on which the denunciation or restriction takes effect remains valid (Article 22, paragraph 4).
V. Procedural provisions for the operation of the Convention

1. **Signature, ratification, accession** (Article 20)

   The Convention bears the official date of 6th December 1961. It was opened for signature at the Headquarters of the Customs Co-operation Council in Brussels, until 31st July 1962, by the Government of any Member of the Council and of any Member of the United Nations or its specialised agencies. Thereafter it is open for their accession.

   States not being Members of the Organisations referred to above may become Contracting Parties by acceding to the Convention after its entry into force if they have been invited to do so by the Secretary General of the Council at the request of the Contracting Parties.

2. **Entry into force** (Article 21)

   The Convention was to enter into force three months after five of the States referred to above had signed it without reservation of ratification, or had deposited their instruments of ratification or accession. The Convention entered into force on 30th July 1963.

   For any other State the Convention takes effect three months after that State has deposited its instrument of ratification or accession.

3. **Deposit of instruments of ratification or accession** (Article 20)

   The instruments of ratification or accession are to be deposited with the Secretary General of the Customs Co-operation Council.

4. **Notifications concerning the scope of application** (Article 23)

   L Notifications of the temporary admission or transit procedures in respect of which a Contracting Party undertakes to accept carnets (see page 8, paragraph 3) are to be addressed to the Secretary General of the Council. The effective date of acceptance must be specified in the notification and at any time thereafter a similar notification may be made extending, restricting or rescinding the previous notifications (see page 27, paragraph 6, regarding validity of carnets in the event of restriction).

5. **Denunciation** (Article 22)

   The Convention is of unlimited duration, but any Contracting Party may denounce it at any time after the date of its entry into force by notification to the Secretary General. The denunciation takes effect six months after the receipt of the instrument of denunciation by the Secretary General (see page 27, paragraph 6, regarding validity of issued carnets).

6. **Reservation** (Article 26)

   A Contracting Party may make a reservation (which may subsequently be withdrawn at any time) providing that the carnet shall not be accepted for postal traffic. No other reservation is permitted.

7. **Meetings of the Contracting Parties** (Article 18)

   In the interest of the circles concerned, it is essential that the provisions of the Convention shall be uniformly interpreted and applied by all Contracting Parties. In order to secure this uniformity and, in a more general way, to consider the operation of the Convention, the Contracting Parties are to meet
together when necessary. Such meetings are to be convened by the Council’s Secretary General at the request of any Contracting Party and will, in principle, be held at the Council's Headquarters in Brussels. The Contracting Parties will decide the rules of procedure for these meetings but no decision can be taken on any matter unless more than half of the Contracting Parties are present.

8. **Settlement of disputes between Contracting Parties** (Article 19)

In the event of a dispute concerning the interpretation or application of the Convention, the parties in dispute must, in the first place, endeavour to reach a negotiated settlement between themselves.

If such negotiations fail, the parties concerned are obliged to refer the dispute to the Contracting Parties. As a rule, the dispute would then be considered at a meeting of the Contracting Parties, who would make recommendations in a conciliatory capacity.

The parties in dispute are bound by these recommendations only if they accept them, which they may do in advance.

9. **Amendments to the Convention** (Article 24)

A meeting of the Contracting Parties may recommend amendments to the Convention which shall be communicated by the Council’s Secretary General to all Contracting Parties, all other signatory or acceding States, UN, GATT and UNESCO. If within six months of the date of communication no Contracting Party has informed the Secretary General that it objects to or reserves acceptance of the recommended amendments, the amendments shall be deemed to be accepted.

If within six months of the date of communication, a Contracting Party reserves acceptance by notifying the Secretary General that although it intends to accept the amendment, the conditions necessary for such acceptance are not yet fulfilled in its country, that Party may either subsequently advise acceptance of the amendment or, within a period of nine months following the first six months, lodge an objection. In these circumstances amendments shall be deemed to be accepted either when all such Parties have advised acceptance (but not earlier than the expiry of the first six months) or if no subsequent objections are lodged, on the expiry of the nine months’ period.

Amendments not deemed to be accepted shall have no effect. Amendments deemed to be accepted shall enter into force six months after the date of such acceptance.

Any State depositing its instrument of ratification or of accession to the Convention after the date of the entry into force of an amendment to the Convention, shall be deemed to have accepted the amendment.
10. Table of A.T.A. carnets issued

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<th>Year</th>
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As at 15 June 1997, there were 59 Contracting Parties to the A.T.A. Convention.
PART 3
Opinions and comments expressed by the Permanent Technical Committee
OPINIONS AND COMMENTS EXPRESSED
BY THE PERMANENT TECHNICAL COMMITTEE

I. Foreword

Satisfactory use of A.T.A. carnets by the trading community and other interests requires uniformity in the interpretation and application of the Convention by all Contracting Parties. In order to achieve such uniformity Article 18 of the Convention provides for meetings of the Contracting Parties when necessary.

So far, only one such meeting has taken place, in order to amend the model for the A.T.A. carnet. However, at the request of certain Contracting Parties or the IBCC, a number of problems concerning the interpretation of the Convention have been discussed, and opinions on them expressed, at meetings of the Permanent Technical Committee, to which Contracting Parties to the Convention who are not Council Members are invited.

Although the opinions expressed by the Permanent Technical Committee are not binding upon the Contracting Parties, all concerned have recognized that these views, which have been approved by the Council, are of great value and offer useful guidance to Customs administrations, issuing and guaranteeing associations and carnet users.

These opinions have been grouped below under headings II, III and IV.

The Committee has also examined a number of questions which, although not the subject of opinions, have given rise to comments which might be of interest to the various users. These questions are dealt with, in chronological order, under heading V below.

II. Interpretation and application of the Convention

II.1. Use of A.T.A. carnets for sound and image recording media sent in split consignments (Article 3 (1) (a))

Certain difficulties may be encountered where sound and image recording media used by broadcasting, television and film teams touring abroad have to be despatched in split consignments in such circumstances that the relevant A.T.A. carnet cannot be produced to the Customs together with each consignment. To overcome such difficulties it is recommended that in such cases two or more A.T.A. carnets should be issued, each covering part of the total quantity of blank image or sound recording media. The number of the carnets to be issued will depend on the intervals at which split consignments of exposed media have to be returned and the distance between the places where the film will be shot and the Customs offices where the split consignments have to be cleared for re-exportation. If more than one carnet has been issued, each split consignment can always be accompanied by a carnet on re-exportation.

(PTC, 53rd/54th Sessions, Doc. 13.700, paragraphs 16-24).

II.1.bis Use of A.T.A. carnets to cover vehicles not specifically mentioned in Annex C to the Professional Equipment Convention (Article 3,1 (a))

The illustrative list in Annex C to the Customs Convention on the temporary admission of professional equipment is not exhaustive and vehicles not specifically mentioned in Item H of the list are covered by Annex C provided that they answer to the definition of professional equipment in the Annex itself, being equipment necessary for the exercise of the calling, trade or profession of a person visiting a country to perform a specific task.
This definition covers, inter alia:

- vehicles for the instruction or training of personnel;
- advertising vehicles specially equipped for the display of commercial samples and vehicles used to demonstrate goods; and
- vehicles for assembly, maintenance or similar purposes.

(PTC, 85th/86th Sessions, Doc. 21.080, paragraphs 134-137).

II.2. Use of A.T.A. carnets for temporary admission of commercial samples and advertising films (Article 3 (2))

Where a country accepts A.T.A. carnets for the temporary admission of commercial samples and advertising films and is a Contracting Party to the International Convention to facilitate the importation of commercial samples and advertising material (Geneva, 7th November, 1952), it shall apply the relevant provisions of the Convention to commercial samples and advertising films taking account of the following points:

a) Time limit for re-exportation

Subject to the period of validity of the A.T.A. carnet, the period allowed for re-exportation shall be twelve months.

b) Conditions as to the holder of the carnet

Since under Article 3, paragraph 2, of the 1952 Samples Convention, samples are allowed to be imported with the intervention of a commercial traveller, A.T.A. carnets may be used by an agent of the holder.

The A.T.A. Convention remaining silent about the issue of A.T.A. carnets to persons not resident in the country of the issuing association, it is not inconsistent to leave this matter to the issuing associations.

c) Acceptance of carnets for unaccompanied samples

Application of the A.T.A. Convention involves the obligation to accept A.T.A. carnets for unaccompanied samples. However, under Article 26 of the A.T.A. Convention a reservation may be entered in respect of the acceptance of A.T.A. carnets for postal traffic.

d) Split consignments

The facility of split consignments shall be granted when samples are temporarily imported under cover of A.T.A. carnets.

e) Derogation from the principle that samples imported under cover of an A.T.A. carnet must be re-exported

Article 8, paragraph 3 of the A.T.A. Convention makes adequate provision for waiving re-exportation in exceptional cases (e.g. samples badly damaged or greatly depreciated in value), it being understood that the waiver shall be granted only if provided for in the relevant national legislation and subject to the conditions imposed.

II.3. **Use of A.T.A. carnets for temporary admission operations under national laws and regulations (Article 3 (2))**

   a) **Obligation of the carnet holder**

      When certain countries already allow the use of A.T.A. carnets for certain temporary admission operations under their national laws and regulations, it is the obligation of the holder, and not that of the issuing association, to ensure that the Customs authorities of the country of temporary importation will accept the A.T.A. carnet for the temporary importation in question.

      (PTC, 53rd/54th Sessions, Doc. 13.700, paragraph 32).

   b) **Acceptance of A.T.A. carnets in lieu of a national temporary exportation document in the country of departure**

      It is recommended that an A.T.A. carnet should be accepted in lieu of a national document for temporary exportation if the country of destination accepts A.T.A. carnets for the corresponding temporary admission operation under its national laws and regulations, even if:

      - the country of exportation does not accept A.T.A. carnets for the temporary admission operation in question; and/or
      - no provision is made in its national laws and regulations for temporary exportation facilities corresponding to the temporary admission facilities in the other country;

      it being understood that:

      - by accepting an A.T.A. carnet for export purposes the Customs administration of the exporting country will give no assurance as to its validity for temporary admission purposes in the importing country;
      - if the exportation is subject to some special requirement, such as an exchange control permit or export licence, the carnet does not replace that special requirement.

      (PTC, 53rd/54th Sessions, Doc. 13.700, paragraphs 27 and 28).

   c) **Use of A.T.A. carnets for the temporary importation of equipment to be used for the construction of buildings, earth moving and like projects**

      In accordance with the definition of “other professional equipment” set out in Section 1 of Annex C to the Customs Convention on the Temporary Importation of Professional Equipment, “equipment for the construction, repair and maintenance of buildings or for earth moving like projects” is explicitly excluded from the temporary importation facilities granted under that Convention.

      It follows that the A.T.A. carnet scheme cannot be applied to such equipment under paragraph 1 (a) of Article 3 of the A.T.A. Convention. However, if such equipment is eligible for a temporary admission procedure under national laws and regulations, the A.T.A. carnet scheme can apply if the country concerned is a Contracting Party to the A.T.A. Convention and has undertaken to accept carnets in this case, under paragraph 2 of Article 3 of that Convention.

      (PTC, 49th/50th Sessions, Doc. 12.900, paragraphs 120, 121).

II.4. **Use of A.T.A. carnets for transit operations (Article 3 (3))**

   a) **Use of A.T.A. carnets for transit operations**

      The Committee studied the question of whether an A.T.A. carnet could cover the transit of equipment destined for temporary admission under cover of national Customs documents to a country that did not apply the A.T.A. system.
The Committee expressed the opinion that the use of A.T.A. carnets to cover transit operations only could not be envisaged, since the carnets had been created essentially for temporary admission purposes and its use as a transit document should be considered merely as a corollary to its principal function. An A.T.A. carnet should be issued only if it was intended to be used for the purpose provided for by the Convention, namely temporary admission under cover of an A.T.A. carnet.

(PTC, 103rd/104th Sessions, Doc. 25.220, paragraphs 60-67).

b) *Unconditional acceptance of the A.T.A. carnet*

Countries which under paragraph 3 of Article 3 of the A.T.A. Convention have notified that they will accept A.T.A. carnets for Customs transit are under an obligation to do so if the general conditions are fulfilled, regardless of the Customs treatment applicable to the goods in the country of destination and whether or not they themselves would accept A.T.A. carnets for the temporary admission operation in question.

(PTC, 53rd/54th Sessions, Doc. 13.700, paragraph 30).

c) **Effects of non-certification of A.T.A. carnets in transit countries**

In the application of the A.T.A. Convention, when no control has been carried out at exportation of goods covered by an A.T.A. carnet the country of destination is under an obligation to accept the carnet for temporary importation. In parallel, non-certification of transit in a given country should not affect the validity of the carnet in another transit country or in the country of temporary importation.

Further, certification of transit on the A.T.A. carnet can be waived when a simplified transit procedure not involving the accomplishment of Customs formalities or the use of a national Customs document is applied to goods covered by an A.T.A. carnet, or if, at the request of the party concerned, some other transit procedure, national or international, is applied.

(PTC, 73rd/74th Sessions, Doc. 17.975, paragraphs 208 and 209).

d) **Marking of transit vouchers**

At the moment all Contracting Parties which accept A.T.A. carnets for Customs transit operations require two separate transit counterfoils. Difficulties might arise because the form of the transit voucher for use at the Customs office of departure and that for use at the Customs office of destination are identical. In order to overcome these difficulties, there is no objection if the Customs of the country where the carnet is to be used for the transit operation mark the transit vouchers e.g. by means of a rubber stamp or in handwriting, but not by means of printed references. The choice of the terms to be used (“inwards, outwards”; “original, duplicate” etc.) is left to the national administrations.

(PTC, 45th/46th Sessions, Doc. 11.950, paragraphs 22-25).

e) **Use of A.T.A. carnets to cover both the temporary admission and transit of goods for display at an exhibition and, if necessary, of the containers used for their conveyance**

In certain cases, a TIR carnet and an A.T.A. carnet are used to cover the carriage in transit and the temporary admission, respectively, of goods intended for display at an exhibition. The use of the A.T.A. carnet alone, to cover both operations, would simplify matters considerably.

Where the goods are carried in a container, which is used for both journeys, restrictions may be imposed to ensure that the container, and the transporting vehicle, are not used while in the country where the exhibition is being held. If a different container is used for the return journey, provision might be made for mentioning both containers in the same A.T.A. carnet from the outset.

The Committee considered that those Members which still require temporary admission papers for containers or transport vehicles and which wish to use the A.T.A. carnet for this purpose should make a notification to that effect under Article 23 of the A.T.A. Convention, stating the conditions which would govern the application of this procedure.
II.5. Interpretation of the term “processing” (Article 3 (4))

In the International Customs Norm on the “Temporary Admission Procedure” the operation of fitting or mounting had been regarded as covered by “processing or manufacturing”. However, it has been agreed that this should not be construed as an interpretation of the term “processing”, in particular in relation to Article 3 (4) of the A.T.A. Convention.

(PTC, 49th/50th Sessions, Doc. 12.900, paragraph 85).

II.6. Countries to be shown on the cover of the A.T.A. carnets (Article 4 (1))

According to Article 4, paragraph 1 of the A.T.A. Convention, issuing associations “shall indicate on the cover of the A.T.A. carnet the countries in which it is valid”. It follows that a given A.T.A. carnet will not show on its cover all countries applying the A.T.A. carnet system, but only those which accept that carnet for the operations for which it is intended to be used. For instance, where a carnet is issued for commercial samples the only countries listed on its cover should be those which in accordance with Article 3, paragraph 2 of the A.T.A. Convention accept A.T.A. carnets for commercial samples imported temporarily under the International Convention to facilitate the importation of commercial samples and advertising material (Geneva, 7 November 1952).

(PTC, 43rd/44th Sessions, Doc. 11.510, paragraphs 30-36).

II.7. Discharge of A.T.A. carnets where breaches of the prescribed conditions have occurred (Article 6 (3))

Under the first sentence of paragraph 3 of Article 6 of the A.T.A. Convention, the guaranteeing association is relieved of liability in all cases where Customs authorities have unconditionally certified re-exportation, provided that the certification has not been obtained improperly or fraudulently.

Unconditional certification can occur even where, at the time of certification, the Customs were aware of the fact that the person concerned had not complied with all the conditions of temporary importation or of transit. Such awareness is presumed to exist where a breach of the conditions is readily apparent from simple scrutiny of the A.T.A. carnet, for example, where the period allowed for re-exportation, specified on the relevant importation voucher, has been exceeded.

II.7.bis Interpretation of the expression “unconditional discharge” (Article 6 (3))

Unconditional discharge is the certification by the Customs authorities of the country of importation, either of the re-exportation of the goods (temporary admission), or of the re-exportation or presentation of the goods at the place of destination (transit). Unconditional discharge indicates that at the time of certification no breach of the conditions of temporary admission or of transit has been discovered. If there has been such a breach and this is readily apparent from simple scrutiny of the carnet, for example, where the period allowed for re-exportation, specified on the relevant importation voucher, has been exceeded, such discharge should be regarded as implicit regularization, provided that it is given during the period of validity of the carnet. However, once a claim has been made against a guaranteeing association under the terms of the Article, any subsequent certification on the carnet cannot be regarded as an unconditional discharge.

(PTC, 121st/122nd Sessions, Doc. 30.800, Annex II)
II.8. **Supplementary claims in respect of goods not re-exported** (Article 6 (4))

The Committee was asked to consider the following question: up to what date can a Customs administration lodge a supplementary claim with a guaranteeing association for payment of import duties and taxes on goods covered by an A.T.A. carnet, if a first claim for payment of a specified amount was lodged within the time limit laid down in Article 6, paragraph 4 of the A.T.A. Convention and the guaranteeing association has paid that amount within the period laid down in Article 7, paragraph 2 of the Convention.

The Committee expressed the opinion that the amount notified by the Customs authorities should not be amended after expiry of the period laid down in Article 6 (4) of the A.T.A. Convention, which stipulates that the Customs authorities shall not, in any circumstances require from the guaranteeing association payment of the import duties and any other sums payable if a claim has not been made against that association within a year of the date of expiry of the carnet. Nevertheless, it is understood that if the amount claimed is not notified at the same time as the supplementary claim, notification of the said amount may be given within six months of the date of that claim. However, even if a supplementary claim against the guaranteeing association is barred once that period has expired, such a claim still holds good against the carnet holder.

(PTC, 51st/52nd Sessions, Doc. 13.309, paragraphs 21-26; 91st/92nd Sessions, Doc. 22.470, paragraphs 164-166).

II.8.bis **Delay in notifying guaranteeing associations of sums claimed under the guarantee** (Article 6 (4))

The Committee was asked to consider the following question: within what period should Customs authorities notify guaranteeing associations, in the event of a guarantee claim, of the amount of import duties and other sums payable by reason of non-compliance with the conditions laid down for the temporary admission or transit of goods imported under cover of A.T.A. carnets.

The Committee expressed the opinion that the term “claim” as used in Article 6, paragraph 4 of the A.T.A. Convention should, in principle, be interpreted as covering both the guarantee claim and the notification of import duties and other sums payable in the event of non-compliance with the conditions laid down for the temporary admission or transit of goods imported under cover of A.T.A. carnets. However, in order to take account of the practice followed in certain countries which were averse to assessing the sums due and giving notification of the amount simultaneously with the guarantee claim because, in most cases, A.T.A. carnets were soon regularized and it finally proved unnecessary to claim payment, the Committee agreed that notification of the amount could be deferred, on the understanding that it would be given within the six month period specified in Article 7, paragraph 1 of the A.T.A. Convention. This procedure would allow the guaranteeing associations to comply with Article 7, paragraph 2, by depositing the sums forthwith or paying them provisionally at the end of the six month period.


II.8.ter **Period during which guaranteeing and/or issuing associations must keep A.T.A. documents** (Article 6 (4))

The Committee was asked to consider the following question: for how long are guaranteeing and/or issuing associations required to keep A.T.A. documents.

The Committee concluded that, under Article 6, paragraph 4 of the A.T.A. Convention, Customs authorities could not in any circumstances require from the guaranteeing association payment of the import duties and other sums payable if a claim had not been made within one year of the date of expiry of the validity of the A.T.A. carnet. Consequently, under the provisions of the Convention the guaranteeing and/or issuing associations were, in principle, free to make whatever arrangements they wished as regards A.T.A. carnets in respect of which no claim had been made by the Customs authorities within the 12-month period provided for in Article 6, paragraph 4 of the A.T.A. Convention, to which should be
added the 12-month period of validity of the carnet and the time required for the exchange of international correspondence. However, as regards carnets which had been the subject of a claim and in certain exceptional cases, it was agreed that the A.T.A. carnets should be kept until the disputes involved had been finally settled.

(PTC, 95th/96th Sessions, Doc. 23.320, paragraphs 151-153).

II.8.**quater** Period for furnishing proof of re-exportation of goods or of any other proper discharge of A.T.A. carnet (Article 7)

The Committee was asked to consider the following question: is the period for furnishing proof of the proper discharge of an A.T.A. carnet, as laid down in Article 7 of the A.T.A. Convention, applicable to a case in which re-exportation of goods is evidenced by a re-exportation certificate duly completed on the carnet by a Customs office in the country of temporary admission (a case of unconditional discharge of an A.T.A. carnet in the sense of Article 6, paragraph 3, of the A.T.A. Convention, that is, without there being any irregularity, fraud or breach of the conditions of temporary admission by the carnet holder involved)?

The Committee expressed the Opinion that the time-limit set by Article 7 of the A.T.A. Convention applied regardless of the form or manner in which proof of re-exportation was furnished. Therefore Contracting Parties could in all cases require the furnishing of such proof within the time-limit prescribed in Article 7. However, Contracting Parties were invited to show leniency and to accept, even after the expiry of that time-limit, re-exportation certificates completed by their own Customs offices in the conditions described above (that is, unconditional discharge without there being any irregularity, fraud or breach of the conditions of temporary admission by the carnet holder involved).

In this connection the Committee stressed that Customs offices which discharged an A.T.A. carnet should so inform, without delay, the Customs office at which the goods had been declared for temporary admission or another competent Customs service controlling A.T.A. carnet operations. This would avoid making claims for payment of import duties to the guaranteeing association in cases where the carnet holder had in fact complied with the conditions for temporary admission and such compliance had been duly certified on the re-exportation sheet of the A.T.A. carnet.

(PTC, 145th/146th Sessions, Doc. 36.650, paragraphs 130-134).

II.8.**quin** Application of Article 7 of the A.T.A. Convention

“Period for the Customs of the territory of temporary admission to advise the guaranteeing association of the acceptability of the proof of the re-exportation of the goods or of any other proper discharge of the A.T.A. carnet.”

The Committee was asked by the International Bureau of Chambers of Commerce to consider recommending to Contracting Parties to the A.T.A. Convention that the Customs authorities of the territory of temporary admission should advise the guaranteeing association of whether or not the proof furnished by that association of the reexportation of the goods or of any other proper discharge of the A.T.A. carnet under the terms of Article 7 of the Convention was acceptable, within two months from the date on which such a proof was submitted.

The Committee noted that, in most cases, the Customs authorities promptly notified the guaranteeing associations of their decision in respect of the proof furnished. However, recognizing the problems for the issuing and guaranteeing associations if such a notification were unduly delayed, the Committee stressed the importance of a timely notification. It was agreed to recommend that, as a general rule, this notification should be made within three months from the receipt of the proof furnished.

(PTC, 147th/148th Sessions, Doc. 37.440, paragraph 110).
II.9. Certificate of re-exportation: obligation of the A.T.A. carnet holder (Article 8 (1))

According to Article 8, paragraph 1 of the A.T.A. Convention “evidence of re-exportation of goods imported under cover of an A.T.A. carnet shall be provided by the re-exportation certificate completed in that carnet by the Customs authorities of the country into which the goods were temporarily imported”. Abolition of frontier formalities, in particular at exportation” does not free the holder of the carnet from his obligation to present the goods together with the carnet to the Customs for clearance when leaving the country of temporary importation.

(PTC, 49th/50th Sessions, Doc. 12.900, paragraph 23).

II.10. Regularization fee chargeable in the cases referred to in Article 8 (2) of the Convention (Article 9)

The Committee was asked by the International Bureau of Chambers of Commerce to consider recommending to Contracting Parties to the A.T.A. Convention that they abstain from availing themselves of the option to charge the regularization fee provided for in Article 9 of the Convention.

While recognizing the right of Contracting Parties to charge a regularization fee, the Committee expressed the opinion that the regularization fee provided for in Article 9 and chargeable in the cases referred to in Article 8 (2) of the A.T.A. Convention should not be discriminatory, i.e., it should not be charged unless a similar fee is provided for in cases of regularization of operations carried out under cover of other temporary admission documents, it being understood, moreover, that the amount of the regularization fee should not exceed the amount specified in national legislation for the regularization of other temporary admission documents.

(PTC, 89th/90th Sessions, Doc. 22.025, paragraphs 123-130).

II.11. Responsibilities of the guaranteeing association (Article 6)

The Committee was asked by the International Bureau of Chambers of Commerce to give its view on which were the import duties and any other sums which a national guaranteeing association could be requested to pay in the event of non-compliance with the conditions of temporary admission, or of transit, under the terms of Article 6 of the A.T.A. Convention.

The Committee expressed the opinion that “import duties” was adequately defined in Article 1 (a) of the A.T.A. Convention. It furthermore expressed the opinion that “other sums payable”, as mentioned in Article 6, paragraph 1 of the A.T.A. Convention, covers pecuniary penalties and interest on late payment of import duties. However, the liability of guaranteeing association vis-à-vis the Customs of the territory of temporary admission was limited to a sum equalling the amount of import duties raised by 10 %.

The sums, exceeding that limit would have to be charged directly to the carnet holder.

In connection with the discussion on the interest on late payment of import duties, the Committee agreed to propose, for application by Contracting Parties, that such an interest would start to accumulate from the date on which the import duties payable fell due. This did not prevent the application of greater facilities such as granting a period of deferred payment without charging interest, see Article 17 of the A.T.A. Convention. With the interests of trade in mind several countries applied this for a period of sometimes up to 30 days.

(PTC, 151st/152nd Sessions; Doc. 38.220, paragraphs 108 to 111).

II.12. Anti-dumping duties (Article 1 (a))

The Committee was asked by the International Bureau of Chambers of Commerce to consider the following question: are antidumping duties included in “import duties and other sums payable” under
the terms of Article 6 of the A.T.A. Convention and the PTC Opinion II.11, adopted in the 151st/152nd Sessions of the Permanent Technical Committee?

The Committee expressed the Opinion that the term “all other duties payable on importation” used in the definition on “import duties”, in Article 1 (a) of the Convention, included anti-dumping duties since these are a kind of import duty.

(PTC, 155th/156th Sessions, Doc. 39.500, paragraphs 52 to 55).

III. Interpretation and application of the Annex to the Convention

III.1. Printing of A.T.A. carnets in three languages

The International Bureau of Chambers of Commerce asked the Committee to consider the possibility of allowing A.T.A. carnets to be printed in three languages, instead of printing two separate versions.

The Committee felt that such a carnet design would not conflict with the provisions of the A.T.A. Convention, provided that it included one of the official languages. Printing in three languages could be admitted under the greater facilities clause.

(PTC, 73rd/74th Sessions, Doc. 17.975, paragraphs 203-205).

III.2. Reference on A.T.A. carnets to the association sponsoring the issuing association

(page 1 of the cover)

The name of the domestic association which is a member of the IBCC Chain should be indicated on the first line at the top of the carnet covering page (starting with the words “Issuing association”). Where this cannot be done because of the structure and competence of the national issuing and guaranteeing bodies, the name of the guaranteeing association should be shown after that of the issuing association. The wording would then be the following: “(Issuing Association)..., under the guarantee of...”.

(PTC, 53rd/54th Sessions, Doc. 13.700, paragraph 25).

III.3. Examination in the country of departure of goods covered by an A.T.A. carnet

(Note 9 on the use of the A.T.A. carnet, on page 3 of the cover)

Under the permissive clause of Note 9 on the use of the A.T.A. carnet, countries may waive examination on exportation of goods covered by an A.T.A. carnet. It is, however, not possible to list the countries or the goods involved, since some countries have waived examination only for certain specified goods exported under cover of an A.T.A. carnet.

(PTC, 51st/52nd Sessions, Doc. 13.309, paragraphs 30 and 31).

IV. Formalities relating to the use of A.T.A. carnets

Customs clearance of goods covered by A.T.A. carnets on trains on which they are carried

Since Customs clearance of goods covered by an A.T.A. carnet (e.g. commercial samples, professional equipment) on trains has many disadvantages (the examining Customs officer’s time is limited, the space available in the compartments is often inadequate for proper examination of the goods,
etc.) it is pointed out that it would be more advantageous to users, both on exportation and on importation”
to have the goods cleared at inland Customs offices.


V. Other questions examined
by the Permanent Technical Committee

V.1. Value of goods to be shown on the general list of the A.T.A. carnet

A possible difficulty could arise from the fact that the A.T.A. carnet arrangements provide for
the insertion, on the general list of the carnet, of the commercial value of the goods in the country of issue
of the carnet, when this value is not the legal value for duty in the country of importation.

The Committee considered that it was not practicable to require any value other than the
commercial value in the country of issue to be inserted in the carnet. Since the definition of the value for
duty depended on the national laws and regulations of the country of importation and may vary from
country to country, it must be determined by the Customs authorities concerned. This determination would
however only be necessary in the exceptional case of payment of duty being required in accordance with
the terms of the Convention. To avoid the possibility of disputes, the Customs authorities could, where
necessary, require the undertaking given to them by their national guaranteeing association to state clearly
that, under the Convention, the association must guarantee payment of duty on the basis of the legal value
for duty and not on the commercial value shown on the general list of the carnet. Similarly, the agreements
made between that association and issuing associations in other countries could specifically state the
position.

(PTC, 39th/40th Sessions, Doc. 10.260, paragraphs 30-31).

V.2. Use of additional lists

The Committee studied the question of whether consideration should be given to the use, in
exceptional cases, of additional lists with A.T.A. carnets.

Some delegations were not prepared to accept these additional lists. To avoid their use, provision
had been made for continuation sheets to be used with the A.T.A. carnet. The use of additional lists would
complicate the work of the Customs services.

Other delegations were prepared to accept additional lists as a greater facility under Article 17 of
the Convention.

The Committee felt that individual Customs administrations were of course free to accept
additional lists but that the Council should not intervene (even unofficially) in the arrangements made for
this purpose.

(PTC, 45th/46th Sessions, Doc. 1 1.950, paragraphs 26-28).

V.3. Use of A.T.A. carnets by orchestras touring foreign countries

An orchestra touring foreign countries had encountered difficulties in using the A.T.A. carnet for
its equipment, since Customs authorities had refused to clear the instruments covered by the carnet when
presented outside normal office hours or on trains. Further difficulties had arisen when a member of the
orchestra had to be suddenly replaced by a substitute whose own instrument was not listed in the carnet.

In order to facilitate cultural exchanges between countries the Committee agreed to invite the
countries concerned to allow orchestra equipment covered by an A.T.A. carnet to be cleared—as an
exception—out of office hours and also on trains. Moreover, orchestras using A.T.A. carnets should, as a precautionary measure, arrange to list on the A.T.A. carnet all instruments and other equipment which might possibly be needed on the tour, taking into account all foreseeable changes and emergencies.

(PTC, 53rd/54th Sessions, Doc. 13.700, paragraphs 33-35).

V.4. Use of A.T.A. carnets for the temporary admission of sample films or viewing prints

Certain difficulties may arise in connexion with the temporary importation of sample films and viewing prints, since in several countries such films can only be imported under national temporary admission procedures and have to be shown on Customs premises or under Customs control in special projection rooms, which are often inadequately equipped for the projection of these valuable sample films.

The Committee confirmed the opinion adopted at its 27th Session (Doc. 7375, paragraph 42) that films for showing to prospective buyers are samples within the meaning of the International Convention to facilitate the importation of commercial samples and advertising material (Geneva, 1952) and hence qualify for temporary duty-free admission under cover of an A.T.A. carnet in countries which accept such carnets for samples. The Committee invited Contracting Parties to the A.T.A. Convention to accept A.T.A. carnets for sample films and, as far as possible, to allow such films to be shown in special professional projection rooms.

(PTC, 59th/60th Sessions, Doc. 15.000, paragraphs 14-18).

V.5. Acceptance of A.T.A. carnets when the country of exportation and the country of importation differ in their interpretation of the Convention

One Member proposed that an opinion should be issued to the effect that when an issuing association had delivered an A.T.A. carnet listing an article which, in the view of that association, was covered by the “Professional Equipment” or “Exhibitions and Fairs” Convention, the Customs authorities of the importing country should not refuse the use of that carnet when they did not share the issuing association’s view. Instead, they should grant temporary admission and contact the issuing association or the Customs authorities of the country of exportation directly, with a view to arriving at a mutually acceptable solution.

The Committee decided not to issue an “opinion” on the lines proposed. It reaffirmed the principle that it was the Customs authorities of the country of importation who, in the first place, were competent to decide on the interpretation to be given to the Conventions. However, when there was reasonable doubt as to whether or not the goods were covered by one or other of the Conventions, the Customs should, as far as possible, adopt a flexible approach and permit the goods to enter the Customs territory so that trade circles might obtain full benefit from the use of A.T.A. carnets, pending settlement of any differences of interpretation through the usual channels (contacts between administrations or intervention by the Permanent Technical Committee).


V.6. Replacement of an expired A.T.A. carnet by a new carnet

There was a proposal to issue an opinion aimed at generalizing a practice adopted by one Member for dealing with the difficulties which could arise when the period of validity of an A.T.A. carnet expired before the temporary admission operation covered by that carnet had been completed. Under this practice, since the period of validity of the carnet itself could not be extended, a new A.T.A. carnet was issued to the holder of the expired one. The Customs regularized the old carnet, after carrying out any necessary checks, by indicating on it that the goods mentioned in it were covered by the new carnet. Thus the goods would not have to be re-exported before the period allowed for temporary importation had expired.
The Committee considered that this practice could continue to be followed in those countries where it was already being successfully applied and could also be adopted by any other parties to the A.T.A. Convention wishing to do so. It also felt that there was no need for an opinion along these lines, as this was a question relating to the practical application of the A.T.A. Convention whereas opinions were primarily intended to establish an agreed interpretation of certain provisions of the Convention itself.

(PTC, 89th/90th Sessions, Doc. 22.025, paragraphs 136-139).

V.7. Regularization of A.T.A. carnets through payment of import duties and taxes

The International Bureau of Chambers of Commerce (IBCC) proposed that an opinion be issued to the effect that, through a liberal interpretation of Article 7 (1) of the A.T.A. Convention, guaranteeing associations should be allowed to furnish within the six-month period provided for in that Article not only proof of re-exportation but also, in the event of regularization of A.T.A. carnets through payment of import duties, documents (such as certificates of origin) enabling special treatment, in particular duty-free entry, to be applied.

The Committee took the view that this question did not depend on a liberal interpretation of paragraph 1 of Article 7 of the A.T.A. Convention, which was concerned solely with the period granted for the purpose of furnishing proof of the re-exportation of the goods or of any other proper discharge, whereas A.T.A. carnets were regularized through the payment of import duties and other sums only when the conditions laid down for temporary importation had not been observed, that is to say, when the goods had not been re-exported.

Nor did the solution lie in an interpretation of Article 6 (1) of the A.T.A. Convention. Since the purpose of the Convention was to create a document for the temporary importation of goods, it could not be an appropriate instrument for dealing with the production, within a specified period, of documents enabling special treatment, in particular duty-free entry, to be applied. The furnishing of such documents was governed by other provisions (national or international).

Consequently, the Committee decided that there was no reason to issue an opinion of the kind proposed by the IBCC.

(PTC, 89th/90th Sessions, Doc. 22.025, paragraphs 131-135).

V.8. Disputes arising in connection with the A.T.A. scheme

A Member asked whether additional information could be made available to Customs authorities concerning the tables provided by the International Chamber of Commerce listing the disputes which arose in connection with the A.T.A. scheme, and particularly with regard to the disputes attributed to the Customs services and to the consequences and implications of such disputes.

The Committee considered that this question was of national interest only and should be dealt with directly between the Customs administrations and the guaranteeing associations concerned.

(PTC, 91st/92nd Sessions, Doc. 22.470, paragraphs 169-170).

V.9. Possible action to invite future Contracting Parties to the A.T.A. Convention to accept A.T.A. carnets for commercial samples

The Committee considered the advisability of preparing a Recommendation or of amending the A.T.A. Convention, or alternatively of issuing an opinion inviting future Contracting Parties to accept A.T.A. carnets for commercial samples.

The Committee concluded that it was best to leave matters as they stood and to allow the Secretariat to deal with the problem whenever the situation arose. Thus as soon as it learnt that a country intended to accede to the A.T.A. Convention, the Secretariat should invite that country to accept A.T.A. carnets for the commercial samples referred to in the international Convention to facilitate the importation
of commercial samples and advertising material, concluded at Geneva on 7 November 1952, assuming that the country was a Contracting Party to that Convention, or at least to accept them under the terms of its national laws and regulations.

(PTC, 93rd/94th Sessions, Doc. 22.900, paragraphs 142-144).

V.10. **Forwarding of guarantee claims in duplicate**

The International Bureau of Chambers of Commerce pointed out that on various occasions guarantee claims submitted by Customs authorities to the associations guaranteeing A.T.A. carnets had not reached the associations concerned. In these cases the associations remained unaware of the guarantee claim until they eventually received a letter of reminder, at which point they no longer had the benefit of the full carnet regularization period allowed by the A.T.A. Convention. The IBCC suggested that the Contracting Parties to the A.T.A. Convention should be invited to forward guarantee claims with a despatch note in duplicate so that a copy could be returned to the sender as acknowledgement of receipt.

The Committee considered that the question raised by the IBCC involved a procedural matter which should be settled at national level, by agreement between the Customs administration and the guaranteeing association and that it should not make a recommendation concerning the practice to be followed. It was decided to leave it to the administrations of Contracting Parties to take whatever steps they deemed necessary to overcome the difficulties encountered by the IBCC.


V.11. **Postponement of the forwarding of guarantee claims until after the date of expiry of A.T.A. carnets**

The Committee was asked to examine an IBCC proposal that Contracting Parties to the A.T.A. Convention be invited to postpone the forwarding of guarantee claims to the guaranteeing associations until after the date of expiry of the carnets to which the claims relate.

The Committee noted that, in practice, a number of countries already applied this procedure which, if generalized, would meet the needs of the IBCC. However, if administrations deemed it necessary to forward a guarantee claim before the A.T.A. carnet expired, which was not inconsistent with the provisions of the Convention, they could consider making an informal approach to the guaranteeing association concerned before submitting a formal claim.

The Committee also reaffirmed the right of Customs administrations to require the re-exportation of the goods within a period shorter than the period of validity of the A.T.A. carnet and to forward the guarantee claim to the guaranteeing association as soon as it became apparent that the conditions laid down for the operations carried out under cover of the A.T.A. carnet had not been fulfilled.


V.12. **Under-declaration of value on A.T.A. carnets**

The Committee examined means of discouraging A.T.A. carnet holders from declaring a value lower than the true commercial value of the goods.

The Committee confirmed that it was not practicable to require that carnet holders state a value other than the commercial value in the country of issue (see V. 1. above).

However, it considered that issuing associations should draw the attention of A.T.A. carnet holders to the fact that they must declare the true commercial value of the goods covered by the carnet. The attention of the parties concerned should also be drawn to the fact that they could be liable to penalties which might include seizure or confiscation of the goods should cases of under-declaration of value be detected by the Customs services.
Customs administrations should also consider informing guaranteeing and/or issuing associations concerned of any aggravated cases of fraud that came to their notice, if such notification was permitted by national legislation. This would enable the associations to consider refusing to issue A.T.A. carnets either temporarily or permanently, to users guilty of having knowingly made false declarations concerning the value of the goods imported under cover of such carnets.

(PTC, 113th/114th Sessions, Doc. 28.060, paragraphs 180 to 191 and Appendix III).

V.13. **Modification of the time-limit for re-exportation**

The Committee expressed the view that any modification of the time-limit for re-exportation should be notified to the interested party by marking the appropriate A.T.A. carnet counterfoil accordingly, and that there was no need to notify the guaranteeing association.

(PTC, 133rd/134th Sessions, Doc. 33.650, paragraph 56).
PART 4

Role of the International Bureau of Chambers of Commerce and of the Chambers of Commerce in the application of the A.T.A. Convention

I. What is the IBCC?

The IBCC is a body created in 1950 within the International Chamber of Commerce (ICC) to ensure liaison between Chambers of Commerce throughout the world; it is composed of representatives of the National Associations of Chambers of Commerce – or of the principal Chambers which are members of the ICC National Committees in the various countries.

The chief mission of the IBCC is to provide a forum where, together, leaders of Chambers of Commerce can seek solutions to the administrative, legal and other problems of mutual interest to Chambers of Commerce, and examine the means whereby Chambers of Commerce can extend the range of practical services offered to their members.

Chambers of Commerce everywhere, regardless of their legal status, share a common concern, namely, to promote the development of international trade.

As a natural consequence, the IBCC has come to work in close co-operation with the various intergovernmental organizations (CCC, GATT, UNESCO) which, in the past few years, have been striving to simplify the Customs formalities governing the temporary importation of various categories of goods which play an important part in world trade.

Within the framework of this co-operation, the IBCC was regularly represented by an observer at the CCC meetings which, in the period from 1956 to 1961, drew up the various Conventions on temporary admission which are covered in this manual. The following two Conventions, in particular, were the result of an IBCC proposal submitted to the CCC: Customs Convention on the temporary importation of packings (6 October 1960) and Customs Convention on the temporary importation of professional equipment (8 June 1961). The IBCC continues to be represented at all the meetings held within the CCC since then to examine the problems arising out of the application of the Conventions concerned.

Moreover, since 1956, the Chambers of Commerce affiliated with the IBCC have assumed a major role in the practical operation first of the ECS system and next, of the A.T.A. system. These Chambers guarantee and issue the A.T.A. carnets (the only ones now in use) within the framework of an international chain of Customs guarantees which was specially instituted by the IBCC.

It is no exaggeration to state that the Chambers of Commerce are especially well qualified to play this role: in every country, the network of Chambers is very extensive, the Chambers have the legal status of a corporate body, and their moral authority and financial credit are such that the Customs authorities can have full confidence in them. Lastly, since the Chambers of Commerce of the various countries are in very close relation, they are in a position to agree to act on each other’s behalf by guaranteeing to their respective Customs authorities the carnets issued under their direction in each country.

II. Inter-Chamber Protocol and Statement on the A.T.A. System adopted by the IBCC

As soon as the ECS system was introduced, in view of the substantial interests at stake the IBCC adopted a very detailed inter-chamber protocol setting out the operating conditions for its international chain of Customs guarantees. A similar protocol, mutatis mutandis, was drawn up when the A.T.A. system was introduced. In the light of practical experience, the IBCC subsequently adopted a statement which, under the title “ECS/A.T.A. Systems”, gave still further precision to the obligations of the Chambers belonging to the international chain. Since the ECS system has been discarded” this statement is now confined to the A.T.A. system.


These texts are reproduced at Annexes A and B to this Part of the Handbook (pages 9-12 and 13-16).

III. Who may be a member of the IBCC Chain?

The basic principle in this respect is that there can be only one member of the IBCC Chain in each country signatory to the Convention. In practice, three cases may arise:

a) there is an ICC National Committee in the signatory country: the member of the IBCC Chain will be either the National Association of Chambers of Commerce or, where there is no such organization, or with its approval, the principal Chamber affiliated with the National Committee;

b) there is no ICC National Committee in the signatory country, but the National Association of Chambers of Commerce or, where there is no such organisation, the principal Chamber is directly affiliated with the ICC as an Organisation Member: it is this association or this Chamber which is empowered to become a member of the IBCC Chain;

c) given the statutory or regulatory provisions of the ICC, there is no ICC National Committee or organisation member in the signatory country: in this case a national association of Chambers of Commerce or the principal Chamber can none the less become a member of the IBCC Chain, subject to approval by the governing bodies of the ICC.

When a given country has signed the CCC Conventions, the organisation authorised to become member of the IBCC Chain, as defined above, should contact the IBCC Secretariat in order to obtain full particulars on the conditions for adhesion to the Chain.

In brief, the organisation in question should satisfy the following conditions:

(i) be duly approved by the Customs authority of the country in question as the body guaranteeing the duties and taxes connected with the goods covered by the carnets and send to IBCC International Headquarters a copy of the letter of approval received from the said authority;

(ii) furnish the IBCC with the guarantees, demanded by the latter, of its aptitude fully and correctly to assume the obligations incumbent upon the guarantors of the duties and taxes connected with the goods covered by the carnets;

(iii) sign the two documents mentioned in section II above, namely, the Inter-Chamber Protocol and the statement on the A.T.A. System;

(iv) supply to IBCC International Headquarters all necessary information on the rules laid down by the national Customs authorities concerning those points which the conventions leave to the sovereign decision of each Contracting Party (i.e. whether it is possible or not to send unaccompanied shipments, whether or not the carnets may be used in postal traffic and for transit operations);

(v) send to IBCC International Headquarters a letter from the national authorities authorising it to receive/pay all sums connected with the operation of the A.T.A. system;

(vi) print, at its own expense, a stock of carnets in accordance with the model carnet as drawn up by the CCC and reproduced in this manual.

Furthermore, the Chambers of Commerce which are not or cannot be members of the ICC must pay an annual fee to IBCC International Headquarters (case (c), above) covering their affiliation with the IBCC Chain.

IV. Who can issue carnets?

Carnets may be issued either by the guaranteeing association or by the Chambers of Commerce or any other body to which the guaranteeing association delegates power for that purpose.
V. Instructions to be given by each guaranteeing organisation to the issuing associations

Each guaranteeing organisation must:

(i) give the issuing association all the necessary information on the Customs regulations which govern the functioning of the system on the national and international levels;

(ii) send the issuing associations specific instructions on, among others, the following points: procedure to be used in numbering carnets, procedure for compiling national statistics on the issuing of carnets, with a view to the inclusion of these statistics in the international tables published twice yearly by the IBCC, sale price of the carnets, procedure for compiling statistics on disputes arising out of use of the carnets, period for which documents relevant to a given carnet must be kept, justifications to be supplied to the guaranteeing association when a carnet has been duly regularised.

VI. Advice which the guaranteeing and/or issuing organisations should give to carnet users

It is the responsibility of each guaranteeing and/or issuing organisation to draft, for its users, a notice covering, among others, the following points:

a) obligation to re-export the collections under cover of A.T.A. carnets within the time-limits prescribed by the Customs authorities within the framework of the provisions of the Convention;

b) obligation to return the carnet, duly cleared by the Customs authorities after use and at the latest by the time of the expiry of the validity of the document, to the issuing association;

c) need to supply to the guaranteeing and/or issuing association any available documents which may be required by the Customs at the time of a dispute;

d) communication to the guaranteeing body, through the issuing association, of all information on any difficulties which have arisen with the Customs authorities during the period of use of a carnet.

*   *   *
ANNEX A

PROTOCOL ON THE ORGANISATION OF A SYSTEM OF INTERNATIONAL CUSTOMS GUARANTEES IN RESPECT OF A.T.A. CARNETS (*)

Article 1

The undersigned national organisations of Chambers of Commerce have agreed to organise by the present Protocol a system of international guarantees for import duties chargeable on the temporary admission of goods under A.T.A. carnets in the Customs territories corresponding to the areas for which they are competent.

Article 2

For the purpose of this Protocol:

a) the term “import duties” shall have the same meaning as that given in Article 1 (a) of the Customs Convention on A.T.A. carnets for the temporary admission of goods done at Brussels at the Customs Co-operation Council on 6th December 1961;

b) the term “goods,” shall mean all goods which may give rise to the application of:

1) the Customs Convention on the temporary importation of professional equipment, done at Brussels on 8th June 1961;

2) the Customs Convention concerning facilities for the importation of goods for display or use at exhibitions, fairs, meetings or similar events, done at Brussels on 8th June 1961;

3) Article 3 (2) and (3) of the aforesaid Customs Convention on A.T.A. carnets;

4) other international Conventions or agreements between Customs Administrations relating to temporary importation or for operations of temporary admission authorized under national laws or regulations.

Having regard to the provisions of Article 22 of the said Customs Convention on A.T.A. carnets and to all the elements of assessment of the risks involved, the undersigned national organisations of Chambers of Commerce will keep each other informed of the operations of the temporary admission or transit in respect of which they agree to guarantee A.T.A. carnets.

Article 3

When they have been approved by their national Customs authorities for the purpose of guaranteeing the payment of import duties in respect of goods which are the subject of the present Protocol, the undersigned national organisations of Chambers of Commerce are entitled to guarantee the payment of import duties in respect of goods despatched by their nationals to a country in which there is another national organisation of Chambers of Commerce which is a Signatory to the present Convention.

In each country there shall be only one national organisation of Chambers of Commerce entitled to give its guarantee for all the traders residing within the Customs territory.

In countries where there are exchange control regulations, the national organisations of Chambers of Commerce shall not be entitled to give their guarantee unless their exchange control office has undertaken to authorize all transfers necessary for the settlement of debts contracted vis-a-vis other national organisations on account of these guarantees.

(*) Adopted on 22 January 1962.
Article 4

The conditions for the grant of guarantees shall be freely determined by each of the undersigned national organisations of Chambers of Commerce. When the guarantee is granted, the authorized guarantor organisation shall affix its visa in accordance with a model form on the A.T.A. carnet before issuing it to the bearer.

Article 5

The guarantee granted shall be surety for the payment of the import duties which would be due to the Customs authorities of the importing country in the event of the goods in question introduced into the said country not being re-exported within the prescribed period. The guarantee shall further cover, up to 10% of the amount of the import duties, the payment of any other sum which would have had to be deposited by the importer if there had been no guarantee.

Article 6

When the goods covered by the guarantee given by the authorized national organisation of Chambers of Commerce in the country of origin are introduced into the country of destination the guarantee of the authorized guarantor organisation in the latter country shall immediately and automatically be substituted for the original guarantee.

This substitution shall take place successively in the same conditions for one and the same product, as it passes through different countries.

Article 7

Should the merchandise covered by the guarantee not be duly re-exported from the country of import within the prescribed period and thus become liable for import duties, the authorized organisation of Chambers of Commerce in the country of import shall pay the import duties due to the creditor Customs Administration.

Article 8

The national organisation of Chambers of Commerce which shall thus have settled the import duties in respect of merchandise covered by the guarantee shall request the organisation which granted the original guarantee to refund the duties paid on behalf of the importer.

Article 9

Calls for repayment shall be accompanied by proof of payment (Customs receipts) in original or photocopy.

Repayment shall be made within two months after receipt of proof of payment.

The guaranteeing organisations may, however, decide to strike a balance of the sums repaid which are inferior to 50 FF; in such a case settlement may be made by bilateral compensation or set-off, the accounts being submitted twice a year, in June and December.
Article 10

All questions relating to the interpretation of the provisions of the present Protocol shall be submitted for decision to the Steering Committee of the International Bureau of Chambers of Commerce of the International Chamber of Commerce.

Article 11

All differences, disputes or contestations between the undersigned national organisations of Chambers of Commerce in connection with the application of the provisions of the present Protocol shall be finally settled under the Rules of Conciliation and Arbitration of the International Chamber of Commerce, by one or more arbitrators appointed in accordance with the Rules.

Article 12

The present Protocol shall be open to signature by national organisations of Chambers of Commerce as from ................. 1962.

It shall come into force between the undersigned guaranteeing organisations on .................. 1962.

*   *   *
ANNEX B

STATEMENT ON THE A.T.A. SYSTEM ADOPTED BY THE IBCC

Article 1

For the purposes of this statement the following terms are used in the following senses:

\begin{itemize}
  \item \textit{Chamber of Commerce}: a group bearing that name and representing the economic activities of a country, region or town having recognized legal status and belonging or entitled to belong, as an organization member, to the International Chamber of Commerce or alternatively recognized by the members of the IBCC international guaranteeing organization, at the proposal of the IBCC, as an entitled organization.
  \item \textit{Issuing Chamber of Commerce}: a Chamber of Commerce which has been recognized as such by the Customs authorities of its country by virtue of Article I e) of the Customs Convention on the A.T.A. Carnet or which, if not itself the national guaranteeing organization, issues A.T.A. carnets under the guarantee and authority of that organization.
  \item \textit{National Guaranteeing Organization}: a Chamber of Commerce or group of Chambers of Commerce – there being one organization of Chambers of Commerce per country adhering to the A.T.A. Convention – which:
    \begin{itemize}
      \item a) has been recognized by the Customs authorities of its country to guarantee therein the import duties and taxes due to them on goods covered by foreign A.T.A. carnets,
      \item b) has organized, together with the relevant Chambers of Commerce, a national guarantee system under the following conditions:
        \begin{itemize}
          \item 1) the carnets are delivered under the IBCC monogram, and under the seal of the national guaranteeing organization;
          \item 2) the carnets are numbered according to the procedure set up by the guaranteeing organization or by the issuing Chamber of Commerce in order to make it possible to find the issuing Chamber of Commerce, the file for the operation and, if necessary, the year of issue by means of the number given;
          \item 3) guarantees are granted on the responsibility of the issuing Chamber of Commerce, under the terms of the agreements signed with or by the national guaranteeing organization;
          \item 4) the issuing Chambers of Commerce:
            \begin{itemize}
              \item have undertaken to refund immediately to the national guaranteeing organization any sums the latter may have to pay either to the Customs authorities of its country or to foreign guaranteeing organizations for carnets issued under their responsibility,
              \item have undertaken to claim repayment of the sums thus advanced from the holders of the carnets.
            \end{itemize}
        \end{itemize}
    \end{itemize}
  \item \textit{IBCC international guaranteeing organization}: the body of national organizations having signed the protocol drawn up by the International Bureau of Chambers of Commerce for the organization of an international guarantee system for the A.T.A. carnets, and having also signed the present statement.
\end{itemize}

Article 2

The undersigned national guaranteeing organizations declare that the A.T.A. carnets issued under their responsibility are delivered in accordance with the rules laid down on the basis of the convention of 6th December 1961, under the terms of the IBCC Protocol and in accordance with the provisions of the present statement.
Article 3

The carnet are handed over to the proprietors of the goods described on them, or to persons declaring themselves to be freely entitled to dispose of these goods, and moreover as far as the issuing Chambers are aware, not infringing the following conditions:
- having a known domicile in the country of issue (except in cases where wider facilities are granted by national legislation),
- being of unchallenged solvency.

Article 4

The beneficiaries under the carnets have signed an undertaking:
1) to bring the goods referred to on the carnets back into the country within the time limits set, and to respect all the provisions in force under the terms both of the regulations of the country of temporary export and of those of the country of temporary import, and notably to pay the import duties and taxes which might be required by the Customs authorities of this latter country;
2) to refund to the issuing Chamber of Commerce and/or to the guaranteeing organization all the sums paid by the latter and all the costs it has incurred as a result of the non-observance of the conditions governing temporary exportation and importation;
3) to take sole responsibility for any proceedings to be undertaken against the Customs authorities or any other persons, or for any negotiations to be conducted with them, if they consider the claim of duties unjustified.

Article 5

The issuing and guaranteeing Chambers must take all necessary steps to fulfill, in all cases in their entirety and within the time limits set their undertakings vis-a-vis all the other organizations affiliated to the IBCC Chain. In each country, one and one only guaranteeing organization assumes such undertakings vis-a-vis all the other organizations affiliated to the IBCC Chain.

Article 6

a) If the issuing Chamber of Commerce considers it advisable, it may demand a guarantee.

b) This guarantee is constituted, as the issuing Chamber of Commerce chooses, by
   - a deposit in cash, security in the form of stocks and shares or the freezing on its behalf of funds deposited in a bank,
   - a joint and several undertaking by one or more:
     - natural or corporate persons of unchallenged solvency,
     - banks, insurance companies, guarantee organizations, etc., if necessary recognized by the national guaranteeing organization, and having been authorized, if national law so requires, to guarantee such operations.

c) The guarantee covers the amount of the highest import duties which could possibly be demanded, plus an extra 10%. It also covers the total amount of all the sums which the issuing Chamber of Commerce might have to pay and the total amount of all the costs which it might incur as a result of the non-observance of the conditions governing temporary exportation and importation.

d) If there is a ceiling to the guarantee granted, the issuing Chamber of Commerce is responsible for any amounts exceeding this limit.
e) Except in the case of dispute served on a national guaranteeing organization in the proper form and within the time limits prescribed, the duration of the guarantee is two years and a half, unless the issuing Chamber of Commerce delivers a certificate of withdrawal before expiry of this period.

Article 7

The issuing Chambers of Commerce recommend that the beneficiary of the carnet to sign an inclusive insurance policy against theft, fire or destruction, as Customs authorities do not normally agree to abandon claims in respect to the payment of duties on goods lost or destroyed.

Article 8

IBCC International Headquarters must be given at least 40 days’ notice, by registered letter, of the withdrawal of any national guaranteeing organization from the IBCC International Guarantee Chain.

Any national guaranteeing organization withdrawing from the IBCC International Guarantee Chain undertakes to guarantee to its own Customs authorities the carnets issued by other corresponding organizations until these carnets are foreclosed under the terms of Article 6, paragraph 4 of the Customs Convention of 6 December 1961 on the A.T.A. carnet.

It also undertakes to be responsible to the other corresponding national organizations for carnets issued under its guarantee until these are themselves foreclosed under the article referred to above.

* * *
PART 5
Issuing and Guaranteeing Chain for A.T.A. carnets organised by the International Bureau of Chambers of Commerce (IBCC)
ISSUING AND GUARANTEEING ORGANIZATIONS FOR ATA CARNETS
ORGANIZED BY THE INTERNATIONAL BUREAU OF CHAMBERS OF COMMERCE (IBCC)

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<th>Guaranteeing organizations</th>
<th>Issuing organizations</th>
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<td>South Australia: South Australian Employers' Chamber of Commerce Inc, Unley</td>
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<td>Western Australia: Chamber of Commerce and Industry (WA), East Perth</td>
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<td>Northern Territory: Chamber of Commerce and Industry Inc (NT), Darwin</td>
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<td>AUSTRIA</td>
<td>Bundeskammer der Gewerblichen Wirtschaft (Bundeshandelskammer), Stubenring 12, A-1011 Vienne 1.</td>
<td>The Austrian Chamber of Commerce.</td>
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<td>BULGARIA</td>
<td>Chamber of Commerce and Industry of Bulgaria, 11a, Bld. Stambolisky, Sofia</td>
<td>The Bulgarian Chambers of Commerce and Industry.</td>
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<tr>
<td>CANADA</td>
<td>Chamber of Commerce of Canada, 1080, Beaver Hall Hill, Room 710 Montreal Que - H2Z 1T2.</td>
<td>Canada Chamber of Commerce.</td>
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<td>CHINA</td>
<td>China Chamber of International Commerce, 1, Fuxingmen Wai Street, Beijing, 100860 China</td>
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<td>Cote d'Ivoire Chamber of Commerce.</td>
</tr>
<tr>
<td>CYPRUS</td>
<td>Cyprus Chamber of Commerce and Industry, Hadjisawas Building, Evagoras Avenue, P.O. Box 1455, Nicosia Telex 2077 Chambercy.</td>
<td>The Cyprus Chamber of Commerce and Industry.</td>
</tr>
<tr>
<td>CZECH REPUBLIC</td>
<td>Hospodarska komora Ceske republiky, (Economic Chamber of the Czech Republic) Argentinska 38, 170 05 Praha 7 Czech Republic</td>
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<td>Estonian Chamber of Commerce and Industry Joom Kooli 17 EE 001 Tallinn</td>
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<td>All Chambers of Commerce covered by the guarantee of the Central Chamber of Commerce (Keskuskauppakamari), Helsinki.</td>
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<td>Chamber of Commerce and Industry of Athens, 7 Akadimias Street, Athens 134</td>
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<td>General Chamber of Commerce 23/f Silver corp International Tower 707-713 Nathann Road Kowloon</td>
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(*) The guaranteeing and issuing association for Gibraltar is the Gibraltar Chamber of Commerce, 40 Main Street, P.O. Box 29, Gibraltar.

PART 6

General information, field of application and procedures – by Contracting Party –
GENERAL INFORMATION,
FIELD OF APPLICATION AND PROCEDURES
— by Contracting Party —

I. Foreword

This Section provides general information, with particulars regarding the field of application of the Convention and procedural matters, in a standard form for each Contracting Party.

It thus contains practical guidance concerning the commitments of the Contracting Parties and other particulars likely to be of assistance to Customs Administrations, to issuing and guaranteeing associations and to the other circles concerned.

It begins with a synoptic table showing the operations for which A.T.A. carnets are accepted in the various Contracting Parties.
II. Synoptic table of operations for which A.T.A. carnets are accepted
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</tbody>
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* A.T.A. carnet scheme not yet implemented.
III. List of Contracting Parties applying the A.T.A. carnet scheme

ALGERIA  LUXEMBOURG
AUSTRALIA  MALAYSIA
AUSTRIA  MALTA
BELGIUM  MAURITIUS
BULGARIA  MOROCCO
CANADA  NETHERLANDS
CHINA  NEW ZEALAND
COTE D'IVOIRE  NORWAY
CYPRUS  POLAND
CZECH REPUBLIC  PORTUGAL
DENMARK  ROMANIA
FINLAND  RUSSIA
FRANCE  SENEGAL
GERMANY  SINGAPORE
GREECE  SLOVAKIA
HUNGARY  SLOVENIA
ICELAND  SOUTH AFRICA
INDIA  SPAIN
IRAN  SRI LANKA
IRELAND  SWEDEN
ISRAEL  SWITZERLAND
ITALY  THAILAND
JAPAN  TURKEY
KOREA (Rep. of)  UNITED KINGDOM
LEBANON  UNITED STATES
IV. Particulars supplied by Contracting Parties applying the A.T.A. carnet scheme
ALGERIA

I. General


2. Territorial application:
   Customs territory.

3. Languages in which carnets may be completed:
   Arabic and French. If necessary, the Customs may require a translation if the carnet is completed in any other language.

4. Customs offices authorized to accept A.T.A. carnets:
   All full-service Customs offices.

5. Official hours for A.T.A. operations:
   During the normal business hours for goods traffic (Saturday - Tuesday: from 8 to 12 a.m. and from 1 to 5.30 p.m.; Wednesday: from 8 to 12 a.m. and from 1 to 4.30 p.m.). In certain cases, A.T.A. operations may be carried out outside the normal hours, subject to payment of a charge for special services.

6. Guaranteeing association:
   National Chamber of Commerce
   Palais consulaire 6, Bd. Amilcar Cabral Alger - B.P. 100
   Alger 1er Novembre.

7. Bodies issuing carnets:
   National Chamber of Commerce.

II. Field of application

1. Temporary admission operations under the following international Conventions:
   (1) “Professional Equipment” Convention;
   (2) “Exhibitions and Fairs” Convention;
   (3) “Pedagogic Material” Convention;

2. Temporary admission operations under national laws and regulations:
   Commercial samples.
3. Transit:
   Transit operations within the meaning of the A.T.A. Convention.

4. Postal traffic:
   A.T.A. carnets are not accepted for postal traffic.
AUSTRALIA

I. General

1. Date of ratification: 14.06.1967.

2. Territorial application:
   Customs territory (mainland Australia, including Tasmania).

3. Languages in which carnets may be completed:
   English. A translation of carnets completed in other languages may be required, the translation to be furnished by the importer or his agent.

4. Customs offices authorized to accept A.T.A. carnets:
   All ports and airports permanently staffed by Customs officers.

5. Official hours for A.T.A. operations:
   Normal 8 a.m. - 4 p.m. on weekdays at all ports and airports except at Sydney (Kingsford-Smith) Airport, where the official hours are 6 a.m. - 11 p.m. seven days per week; and at Melbourne (Tullamarine) Airport, where the official hours are 6 a.m. - 9 p.m. seven days per week.

6. Guaranteeing association:
   Victorian Employers, Chamber of Commerce and Industry
   Employers’ House
   50 Burwood Road
   Hawthorn VIC 3122

7. Issuing associations:
   New South Wales: State Chamber of Commerce, Sydney
   Victoria: Victorian Employers, Chamber of Commerce and Industry, Hawthorn
   Queensland: State Chamber of Commerce and Industry, Brisbane
   South Australia: South Australian Employers’ Chamber of Commerce Inc, Unley
   Western Australia: Chambers of Commerce and Industry, East Perth
   Northern Territory: Chamber of Commerce and Industry Inc, Darwin.

II. Field of application

1. Temporary admission operations under the following international Conventions:
   (a) “Professional Equipment” Convention
   (b) “Exhibitions and Fairs” Convention;
   (c) “Seafarers” Convention;
   (d) “Scientific Equipment” Convention;
   (e) “Pedagogic Material” Convention;
   (f) “Commercial Samples” Convention;
   (g) “Private Road Vehicles” Convention;
PART SIX
AUSTRALIA (2)

(h) Protocol to the “Convention concerning facilities for touring”;
(i) “Containers” Convention.

2. Temporary admission operations under national laws and regulations:
   Nil.

3. Transit:
   Transit operations within the meaning of the A.T.A. Convention.

4. Postal traffic:
   For the operations listed above, but only where the carnet accompanies the parcel concerned.
AUSTRIA

I. General

1. Date of ratification: 20.5.1963.

2. Territorial application:
   Customs territory.

3. Languages in which carnets may be completed:
   German. The Customs may require a translation if the carnet is completed in another language, unless
   the particulars given can be understood. In practice, the use of French or English gives no difficulty.

4. Customs offices authorized to accept A.T.A. carnets:
   All category 1 Customs offices.

5. Official hours for A.T.A. operations:
   Usually between 8 a.m. and 4 p.m.; if the offices are closed over lunchtime the office hours usually
   extend from 7 a.m. to 12 noon and from 2 p.m. to 5 p.m.

6. Guaranteeing association:
   Bundeskammer der Gewerblichen Wirtschaft (Bundeshandelskammer), Stubenring 12, A-1011
   Vienna.

7. Bodies issuing carnets:
   The Austrian Chambers of Commerce.

II. Field of application

1. Temporary admission operations under the following international Conventions:
   (a) “Professional Equipment” Convention;
   (b) “Exhibitions and Fairs” Convention;
   (c) “Scientific Equipment” Convention;
   (d) “Pedagogic Material” Convention;
   (e) “Commercial Samples” Convention.

2. Temporary admission operations under national laws and regulations:
   (a) Goods temporarily admitted:
      (i) Goods intended for inspection, reproduction or experimental purposes. Example: films for
      private viewing.
      (ii) Goods for testing, e.g., meters for calibration.
      (iii) Goods for shows and competitions, e.g., merry-go-rounds, horses and cars for competitions,
      etc.
(iv) Goods for the personal use of travellers: goods not qualifying for duty-free importation in travellers’ baggage, e.g., a second tape recorder.

(v) Goods (other than means of transport) for temporary use, e.g., machinery imported in temporary replacement, films for copying.

(b) Special conditions:

(i) Prior authority is required for the goods listed in (a) (ii) and (a) (iv) above.

(ii) A.T.A. carnets are not accepted for goods granted temporary admission for sale or return, or for animals imported temporarily for working, breeding, putting to pasture or veterinary examination.

(c) Re-exportation:

(i) The goods must be re-exported within the period fixed in each case, which may not exceed 1 year (period of validity of the carnet).

(ii) The requirement of re-exportation may be waived; the goods may then be cleared for home use.

3. Transit:

Transit operations within the meaning of the A.T.A. Convention.

4. Postal traffic:

For the operations listed above.
BELGIUM

I. General

1. Date of accession: 22.2.1966.

2. Territorial application:
   Customs territory.

3. Languages in which carnets may be completed:
   One of the official languages of the country, i.e., either French, Dutch or German as the case may be. If the A.T.A. carnet has been completed in any other language, the Customs may require the importer to furnish a translation in one of the official languages.

4. Customs offices authorized to accept A.T.A. carnets:
   All Customs offices.

5. Official hours for A.T.A. operations:
   A.T.A. carnets are accepted:
   (1) during official hours for general goods traffic;
   (2) during official hours for passenger traffic on payment of a charge for special Customs services.

6. Guaranteeing association:
   Federation Nationale des Chambres de commerce et d’industrie de Belgique, rue du Congrès 40, B- 1000 Bruxelles.

7. Bodies issuing carnets:

II. Field of application

1. Temporary admission operations under the following international Conventions:
   (a) “Professional Equipment” Convention;
   (b) “Exhibitions and Fairs” Convention;
   (c) “Scientific Equipment” Convention;
   (d) “Commercial Samples” Convention.

2. Temporary admission operations under national laws and regulations:
   Nil.
PART SIX

BELGIUM (2)

3. Transit:
   Transit operations within the meaning of the A.T.A. Convention.

4. Postal traffic:
   For the operations listed above.
BULGARIA

I. General

1. Date of accession: 31.7.1964.

2. Territorial application:
   Customs territory.

3. Languages in which carnets may be completed:
   French or German. The Customs may require a translation if the carnet is completed in any other language.

4. Customs offices authorized to accept A.T.A. carnets:
   All Customs offices.

5. Official hours for A.T.A. operations:
   Day and night.

6. Guaranteeing association:
   Bulgarian Chamber of Commerce and Industry, 11a, Boulevard Stambolisky, Sofia

7. Body issuing carnets:
   Bulgarian Chamber of Commerce and Industry.

II. Field of application

1. Temporary admission operations under the following international Conventions:
   (a) “Professional Equipment” Convention;
   (b) “Exhibitions and Fairs” Convention.

2. Temporary admission operations under national laws and regulations:
   (a) Goods temporarily admitted:
       Commercial samples.
   (b) Special conditions
       Nil.
   (c) Re-exportation
       (i) Re-exportation must take place within 6 months, although the Customs reserves the right to extend this period to a maximum of 1 year, provided that the carnet remains valid;
       (ii) The Customs may authorize waiver of the obligation to re-export the goods.
3. **Transit:**
   Transit operations within the meaning of the A.T.A. Convention.

4. **Postal traffic:**
   For the operations listed above.
CANADA

I. General

1. Date of accession: 10.7.1972.

2. Territorial application:
   Customs territory.

3. Languages in which carnets may be completed:
   English and French

4. Customs offices authorized to accept A.T.A. carnets:
   All Customs ports and offices in Canada.

5. Official hours for A.T.A. operations:
   Designated hours of service for normal business transactions.

6. Guaranteeing association:
   Canadian Chamber of Commerce, Room 710, 1080 Beaver Hall Hill, Montreal, Que. H2Z 1T2.

7. Body issuing carnets:
   Canadian Chamber of Commerce, Room 710, 1080 Beaver Hall Hill, Montreal, Que. H2Z 1T2.

II. Field of application

1. Temporary admission operations under the following international Conventions:
   (a) “Scientific Equipment,” Convention;
   (b) “Commercial Samples” Convention;
   (c) “Private Road Vehicles” Convention: spare parts for repair of vehicles;
   (d) “Customs Facilities for Touring” Convention: personal effects of high value, belonging to tourists.

2. Temporary admission operations under national laws and regulations:
   (a) Goods admitted temporarily for the period required to perform the function for which the goods are entered, up to a maximum period of 12 months, unless otherwise indicated:
      (1) Goods produced or owned by a non-resident who is considering the acquisition of Canadian processing or packaging machinery, where the goods are imported to demonstrate the performance of Canadian processing or packaging machine.
      (2) Articles to be tested and specialized test equipment permanently attached to or installed on those articles.
(3) Cinematographic and video and sound recording equipment imported by non-residents for their use in the production of cultural, educational or entertainment films or video recordings under an agreement between Canada and any other country.

(4) Equipment for air shows, aquatic displays, trained animal acts, automobile dare-devil shows and other acts of a similar character excluding side shows of a carnival or midway; costumes, stage properties and related theatrical equipment, and trained animals; all of the foregoing when imported by non-residents for their use in providing live entertainment.

(5) Musical instruments when imported by non-residents for their use in recording sessions or during live performances.

(6) Equipment for circuses, with or without menageries, but not including amusement riding devices, side shows and concessions for which a separate admission fee is charged.

(7) Cars, motorcycles, water-borne craft, aircraft, air cushion vehicles, snow vehicles and other conveyances, and repair parts and repair equipment therefore imported by non-residents for use in racing.

(8) Animals and equipment for use therewith, for pasturage, competition, training or breeding.

(9) Sulkies, saddles, harnesses and related equipment imported by non-residents for their use in racing.

(10) Athletic equipment and apparel, and training and other equipment imported by non-resident Beams or athletes, or their support personnel, for their use in connection with professional or organized amateur sports activities, but excluding goods provided for under item (7).

(11) Photographic equipment, including film; transmitting equipment not required to be licensed by the Department of Communications; radio and television equipment; video and sound-recording apparatus and related material and equipment; all of the foregoing when imported by non-residents for their use in covering news and sports events.

(12) Photographic and related equipment, including film and videotape, imported by non-residents for their use in the production of travelogue films, television specials or illustrated articles in foreign periodicals that would be of benefit to the Canadian tourist industry.

(13) Goods, not available from Canadian sources, to be used in the production of commercials or to be photographed for use in commercials, brochures, C.A.T.A.logues or other advertising material; goods for use in commercials, brochures, catalogues and other advertising material for export.

(14) Prizes, trophies and awards to be presented to recipients at awards ceremonies.

(15) Motion-picture films, slides, audio and videotapes and sound recordings devoid of advertising imported by non-residents or staff training or giving technical instruction to employees.

(16) Lecture material including films, tapes, slides, projectors, videotape machines, sound recorders, charts and other articles imported by non-residents for their use in illustrating non-commercial lectures at meetings of associations, athletic associations, church groups, service clubs and similar organizations, whether or not a fee is to be paid to the lecturer or an admission fee is to be charged.

(17) Films, videotapes and slides of an instructive, informative or documentary nature, when consigned to social and service clubs, charitable organizations and other similar groups, for entertainment.

(18) Articles for use by students undertaking correspondence courses sponsored by foreign schools for use in conjunction with those courses.
(19) Motion-picture films, videotapes, television and radio programs and other articles for review by a recognized board of censors.

(20) Articles for in-transit movement through Canada.

(21) Goods imported for a period not exceeding six months for the purpose of display at a convention or a public exhibition at which the goods of various manufacturers or producers are displayed.

(22) Any projector, camera, sound and lighting equipment, audio-visual equipment, typewriter or other office machine there is the property of a foreign organization and is imported for use in conducting a meeting or convention held in Canada by a foreign organization.

(23) Any souvenirs, the individual value of which exceeds $25, that are imported for free distribution to persons attending a meeting or convention held in Canada by a foreign organization.

(24) Official paraphernalia imported by a foreign organization for sale at a meeting or convention and sold at the meeting or convention in the amount equivalent to the percentage of non-residents officially in attendance at the meeting or convention.

(25) Goods prescribed as non-taxable imports in accordance with the Customs Tariff and Excise Tax Act and which could be imported permanently duty free if the importer so desired.

(b) Special Conditions:

(1) The foreign organization mentioned in (a) 22 to 24 should maintain records of attendance at and registration for the meeting or convention and produce the records for inspection at any reasonable time on request of an officer employed in the administration of the Customs Act or Excise Tax Act.

(2) The meeting or convention mentioned in (a) 22 to 24 is not open to the Canadian public at large.

(3) Split shipments are allowed, provided those items actually entering or leaving Canada are identified on both the counterfoil and voucher of the appropriate sheet. Split shipments may also be consolidated at the time of re-importation or re-exportation, but only with other goods covered by the same carnet. However, split shipments temporarily imported through different pores of entry may not be consolidated on a single re-exportation voucher.

(c) Notes:
Unaccompanied goods are allowed temporary admission but must be documented on national forms until the holder or representative presents the relevant A.T.A. carnet.

3. Transit:

Transit operations when accompanied goods are being transported from a foreign country through Canada to another foreign country of destination.

4. Postal traffic:

For the operations listed above.
COTE D'IVOIRE

I. General


2. Territorial application:
   Customs territory.

3. Languages in which carnets may be completed:
   French or English.

4. Customs offices authorized to accept A.T.A. carnets:
   The offices at Abidjan and Port Bouët.

5. Official hours for A.T.A. operations:
   Abidjan office: 7.30 a.m. to 12 noon; 2.30 p.m. to 5.30 p.m., Port Bouët office: open day and night.

6. Guaranteeing association:
   Chambre de Commerce de la Cote d'Ivoire, Boîte Postale 1399, Abidjan 01.

7. Body issuing carnets:
   Cote d'Ivoire Chamber of Commerce.

II. Field of Application

1. Temporary admission operations under the following international Conventions:
   (a) “Professional Equipment” Convention;
   (b) “Exhibitions and Fairs” Convention;
   (c) “Commercial Samples” Convention;

2. Temporary admission operations under national laws and regulations:
   Nil.

3. Transit:
   A.T.A. carnets are not accepted for transit operations.

4. Postal traffic:
   For the operations listed above.
CHINA

I. General

1. Date of accession: 27.3.1993

2. Territorial application:
   Customs territory.

3. Languages in which carnets may be completed:
   Chinese. The Customs may require a translation if the carnet is completed in any other language.

4. Customs offices authorized to accept A.T.A. carnets:
   Customs offices at all ports of entry.

5. Official hours for A.T.A. operations:
   Normal duty hours.

6. Guaranteeing association:
   China Chamber of International Commerce, 1 Fuxingmen Wai Street, Beijing, 100860, China.

7. Bodies issuing carnets:
   China Chamber of International Commerce

II. Field of application

1. Temporary admission operations under the following international Conventions:
   —

2. Temporary admission operations under national laws and regulations:
   (a) The Customs regulations concerning supervision and control over inward exhibitions.
   (b) The Customs regulations concerning supervision and control over goods of temporary admission.

3. Transit:
   A.T.A. carnets are not accepted for transit.

4. Postal traffic:
   A.T.A. carnets are not accepted for postal traffic.
CYPRUS

I. General

1. Date of accession: 25.10.1976.

2. Territorial application:
   Customs territory.

3. Languages in which carnets may be completed:
   Greek and English. The Customs may require a translation if the carnet is completed in any other language.

4. Customs offices authorized to accept A.T.A. carnets:
   Customs offices at Limassol, Larnaca, Nicosia, Paphos and Larnaca Airport.

5. Official hours for A.T.A. operations:
   Normal office hours. However, goods imported and exported in travellers’ luggage can be cleared practically at any time.

6. Guaranteeing association:
   Cyprus Chamber of Commerce and Industry,
   Hadjisavvas Building,
   Evagoras Avenue,
   P.O. Box 1455,
   NICOSIA.
   Telex: 2077 Chambercy.

7. Body issuing carnets:
   The Cyprus Chamber of Commerce and Industry.

II. Field of Application

1. Temporary admission operations under the following international Conventions:
   (a) “Professional Equipment” Convention;
   (b) “Exhibitions and Fairs” Convention;
   (c) “Scientific Equipment” Convention;
   (d) “Pedagogic Material” Convention;
   (e) “Commercial Samples” Convention.
2. Temporary admission operations under national laws and regulations:
   Nil.

3. Transit:
   Transit operations within the meaning of the A.T.A. Convention.

4. Postal traffic:
   For the operations listed above.
CZECH REPUBLIC

I. General

1. Date of accession: 01.01.1993.

2. Territorial application:
   Customs territory.

3. Languages in which carnets may be completed:
   Czech, Slovak. The Customs may require a translation if the carnet is completed in any other language, unless the particulars given can be understood. In practice the use of German or English gives no difficulties.

4. Customs offices authorized to accept A.T.A. carnets:
   All Customs offices.

5. Official hours for A.T.A. operations:
   Normal duty hours.

6. Guaranteeing association:
   Ceska, Obchodni a Prumyslova Komora (Czech Chamber of Commerce and Industry), Argentinska 38, 170 05 Praha 7.

7. Bodies issuing carnets:
   Ceska, Obchodni a Prumyslova Komora (Czech Chamber of Commerce and Industry), Argentinska 38, 170 05 Praha 7.

II. Field of application

1. Temporary admission operations under the following international Conventions:
   (a) “Professional Equipment” Convention;
   (b) “Exhibitions and Fairs” Convention;
   (c) “Scientific Equipment” Convention;
   (d) “Pedagogic Material” Convention;
   (e) “Commercial Samples” Convention.

2. Temporary admission operations under national laws and regulations:
   (a) The goods temporarily admitted:
       (i) Goods imported for educational, pedagogic and cultural purposes, e.g. goods imported within the framework of an educational, pedagogic or cultural activity.
       (ii) Tourists and publicity material, e.g. material for conventional or public exhibitions, installation materials, films of an instructing, informative or documentary nature for non-commercial viewing.
(iii) Sports equipment imported for use at sports events, e.g. to take part in races, shows or for training.

(iv) Goods imported for humanitarian use, e.g. medical and laboratory goods.

(b) Special conditions:

Animals imported for training, breeding, weighing, veterinary surgery, testing, showing, taking part in competitions, racing or use at exhibitions, taking place at shows (e.g. animals for circuses), active training, rescue works, pasturage, medical use (e.g. venom manufacture).

(c) Re-exportation:

(i) The goods must be re-exported within the period fixed for each case, which may not exceed 1 year (period of validity of the carnet).

(ii) The requirement of re-exportation may be waived; the goods may then be cleared for home use.

3. Transit:

Transit operations within the meaning of the A.T.A. Convention.

4. Postal traffic:

For the operations listed above.
CZECHOSLOVAKIA

I. General


2. Territorial application:
   Customs territory.

3. Languages in which carnets may be completed:
   Czech, Slovak, English, French, German. The Customs may require a translation if the carnet is completed in any other language.

4. Customs offices authorized to accept A.T.A. carnets:
   All Customs offices.

5. Official hours for A.T.A. operations:
   Normal duty hours.

6. Guaranteeing association:
   (Ceskoslovenska Obchodni a Prumyslova Komora, Argentinska 38, 170 05 Praha 7.

7. Bodies issuing carnets:
   — Ceskoslovenska Obchodni a Prumyslova Komora, Argentinska 38, 170 05 Praha 7.
   — Regional Directorate of the Czechoslovak Chamber of Commerce, Gorkého ulice c. 13, Bratislava.

II. Field of application

1. Temporary admission operations under the following international Conventions:
   (a) “Professional Equipment” Convention;
   (b) “Exhibitions and Fairs” Convention;
   (c) “Scientific Equipment” Convention;
   (d) “Commercial Samples” Convention.

2. Temporary admission operations under national laws and regulations:
   Nil.

3. Transit:
   Transit operations within the meaning of the A.T.A. Convention.

4. Postal traffic:
   For the operations listed above.
DENMARK

I. General


2. Territorial application:
   Customs territory, excluding Greenland and the Faroe Islands.

3. Languages in which carnets may be completed:
   Danish, English, French and German. The Customs may require a translation if the carnet is completed in any other language.

4. Customs offices authorized to accept A.T.A. carnets:
   All District Customs offices.

5. Official hours for A.T.A. operations:
   Monday to Friday: from 8 a.m. to 4.30 p.m. In ports and smaller places of call: from 7 a.m. to 4.30 p.m.

6. Guaranteeing association:
   Københavns Handelskammer, Børsen, DK-1217 København K.

7. Bodies issuing carnets:
   Københavns Handelskammer, Industrirådet, Provinshandelskammeret og Håndværksrådet (Copenhagen Chamber of Commerce, Federation of Industries, Chambers of Commerce of the Provinces and Chamber of Arts and Crafts).

II. Field of application

1. Temporary admission operations under the following international Conventions:
   (a) “Professional Equipment” Convention;
   (b) “Exhibitions and Fairs” Convention;
   (c) “Scientific Equipment” Convention, when a guarantee is required;
   (d) “Commercial Samples” Convention.

   Note:
   Since no guarantee is called for, A.T.A. carnets are not required for the importation of spare parts for the repair of “road vehicles”.

PART SIX
DENMARK (2)

2. Temporary admission operations under national laws and regulations:

(a) Goods temporarily admitted:

(i) costumes, decoration sets and the like imported for temporary use in connexion with the shooting of feature films;

(ii) Tourists and publicity material, e.g. material for conventional or public exhibitions, installation materials, films of an instructing, informative or documentary nature for non-commercial viewing.

(iii) vehicles imported by persons domiciled outside the Customs territory for temporary use on racing tracks;

(iv) effects imported by touring artists to be used at their performances during their temporary stays in the Customs territory;

(v) equipment imported by travelling circuses and fairs to be used during their temporary stays in the Customs territory;

(vi) positive cinematographic films exclusively imported to be shown to the authorities or to persons desirous of buying or hiring films;

(vii) machines, apparatus, instruments” means of transport and the like imported for testing or demonstration on condition that they consist of a single article only or are goods that cannot be considered as imported for the purpose of being sold.

(b) Special conditions:

On re-exportation the holder is required to amplify the statement printed in the carnet by certifying on the re-exportation voucher (paragraph D) that the goods have been used only for a certain purpose at a certain place. As to cinematographic films ((vi) above), he is also required to state that the films have not been used at performances open to the public or for production of copies or versions.

(c) Re-exportation:

(i) The time limit for re-exportation may not exceed one year (period of validity of carnet);

(ii) The requirement of re-exportation may be waived.

3. Transit:

Transit operations within the meaning of the A.T.A. Convention.

4. Postal traffic:

For the operations listed above.
FINLAND

I. General

1. Date of accession: 1-8-1964.

2. Territorial application:
   Customs territory.

3. Languages in which carnets may be completed:
   Finnish, English” French, German and the Scandinavian languages. The Customs may require a translation if the carnet is completed in any other language.

4. Customs offices authorized to accept A.T.A. carnets:
   All Customs offices.

5. Official hours for A.T.A. operations:
   From 8 a.m. to 4.15 p.m. However, goods imported or exported in travellers’ baggage can be cleared practically at any time.

6. Guaranteeing association:
   Keskuskauppakamari, Fabianinkatu 14, SF-00100, Helsinki 10.

7. Bodies issuing carnets:
   All Chambers of Commerce covered by the guarantee of the Central Chamber of Commerce (Keskuskauppakamari), Helsinki.

II. Field of application

1. Temporary admission operations under the following international Conventions:
   (a) “Professional Equipment” Convention;
   (b) “Exhibitions and Fairs” Convention;
   (c) “Commercial Samples” Convention;
   (d) “Private Road Vehicles” Convention: spare parts for repair of vehicles;
   (e) “Commercial Road Vehicles” Convention: spare parts for repair of vehicles.

2. Temporary admission operations under national laws and regulations:
   (a) Goods temporarily admitted:
      (i) Goods imported for international official festivals, sport contests, congresses or similar international events;
      (ii) Goods imported for theatre performances;
      (iii) Goods intended to be tested or demonstrated, on the condition that the consignment consists either of one item of each kind or of goods not imported with a view to sale;
(iv) Goods imported for the purpose of testing export goods;
(v) Special tools, apparatus and appliances imported for use in the manufacture of a particular consignment of export goods and made available to the manufacturer, free of charge, by the foreign buyer of the consignment;
(vi) Any container used, and also, where appropriate, the vehicle, may be shown (without requiring a separate Customs document for their temporary importation), on both the outward and return journeys, on the same A.T.A. carnet as the goods imported under the Exhibitions and Fairs Convention, on the condition, however, that the vehicle must not be used in the Finnish Customs territory for the transport of goods, other than those imported in it.

(b) Special conditions:
Goods imported on consignment are excluded.

(c) Re-exportation:
(i) The time limit for re-exportation is one year (period of validity of the carnet);
(ii) The requirement of re-exportation may be waived.

(d) Remarks:
Where the goods or similar goods qualify under both international Conventions and the domestic regulations, the procedure providing the most liberal facilities is applied.

3. Transit:
A.T.A. carnets are not accepted for transit operations.

4. Postal traffic:
For the operations listed above.
FRANCE

I. General

1. Date of accession: 20-12-1962.

2. Territorial application:
   The various parts of the French Customs territory: mainland France including the free zones of Gex and Haute Savoie, Monaco, Corsica, the French off-shore islands and the overseas départements of Guadeloupe, French Guiana, Martinique and Reunion.

3. Languages in which carnets may be completed:
   French. The Customs may, if they think fit, require a translation if the carnet is completed in any other language.

4. Customs offices authorized to accept A.T.A. carnets:
   All full-services offices.

5. Official hours for A.T.A. operations:
   During the official hours for commercial operations, i.e. at most offices, 8 a.m. to 12 noon and 2 p.m. to 6 p.m.
   However, surveillance officers, permanently on duty at frontier offices (including on Sundays and public holidays), have been empowered to authenticate A.T.A. carnets both at importation (foreign carnets) and temporary exportation (French carnets) provided that:
   - the goods in question are not of a kind difficult to examine, such as furskins, knotted carnets, natural and cultured pearls, precious and semi-precious stones, diamond dust and powder, clocks and watches and their movements, or goods subject to special regulations (war material, public health, etc.).
   This facility is available for the following operations only:
   temporary admission:
   - goods placed under the transit procedure at entry;
   temporary exportation:
   - all exit operations provided that the goods have already been examined for identification purposes.
   Re-importation is also permitted in the case of collections of samples of a value not exceeding 5,000 French francs or of sets of fitters' tools of a value of less than 10,000 French francs, provided that the counterfoil of the corresponding exit voucher is endorsed: “Re-importation authorized even outside office hours for commercial operations” by the Customs office that certified temporary, exportation.
   In general, A.T.A. operations cannot be carried out in international trains controlled during the journey, or at frontier stations since the duration of the stop is usually too short.

6. Guaranteeing association:
   Chambre de commerce et d’industrie de Paris, Direction des Relations internationales, 2, rue de Viarmes 75001 Paris.

7. Bodies issuing carnets:
   The Chambers of Commerce of Metropolitan France and of the French départements overseas.
II. Field of application

1. Temporary admission operations under the following international Conventions:
   
   (a) “Professional Equipment” Convention;
   
   (b) “Exhibitions and Fairs” Convention;
   
   (c) “Commercial Samples” Convention.

   Assay formalities are waived in respect of samples of precious metal articles temporarily imported under cover of A.T.A. carnets. This concession entails:

   – compulsory re-exportation;

   – provision in the carnet of a descriptive list which contains all particulars for ready identification of the goods on re-exportation: detailed description, number, constituent material, assay, weight, dimensions, etc., with catalogues, drawings or photographs if necessary.

   (d) “Private Road Vehicles” Convention: spare parts for repair of vehicles;

   (e) “Commercial Road Vehicles” Convention: spare parts for repair of vehicles.

   The parts referred to in (d) and (e) above must be sent directly from abroad, for the purpose of repairing a specific road vehicle of foreign make, which is registered outside the Customs territory and is shown to be held up in France as a result of a breakdown or an accident.

   On re-exportation of the vehicle, the re-exportation voucher relating to the parts incorporated will be detached from the carnet by the office of exit.

2. Temporary admission operations under national laws and regulations:

   (a) Goods temporarily admitted:

   (i) temporary importation and temporary exportation of horses participating in equestrian competitions.

   (ii) breakdown or towing vehicles imported to retrieve foreign vehicles registered in the same country as the breakdown truck, or bringing a damaged vehicle back to France from abroad, provided that the importer undertakes not to engage in inland transport, even provisionally;

   (iii) sports equipment imported by foreign entrants taking part in international sports events in France;

   (iv) films for viewing.

   (b) Special conditions:

   Importation in split consignments is not permitted in cases (a) (ii) and (iii).

   The procedure for the importation of films for viewing as follows:

   – A request in advance, giving a list of the films and the address of the place of projection and certified as approved by the National Cinematography Centre, is to be produced at the Customs office at the same time as the A.T.A. carnet and the imported films.

   – Importation shall take place at the Customs office nearest to the place of projection or, in the case of the Parisian region, at an office which is appropriate to the mode of transport used for the films or which traditionally carries out controls of this kind of traffic (Orly, Le Bourget, Paris Central Customs). The Customs authorities will enter on the A.T.A. carnet
the latest date for re-exportation of the films, taking into account the period needed for viewing.

– When they enter the Customs territory, the films will (if this has not already been done) be stamped and plombed and forwarded to the clearance office under cover of a transit sheet. After the films have been taken in charge, the clearance office will send a transit operation discharge sheet to the office of entry.

(c) Re-exportation:

(i) Breakdown vehicles:

– re-exportation must take place within the time normally required for the return journey; this period must be shown in the carnet;

– re-exportation must take place in a single operation;

– the requirement of re-exportation cannot be waived.

(ii) Sports equipment:

Must be re-exported by the foreign competitor by whom it was temporarily imported when the international sports event in France in which he took part is over.

(iii) Films for viewing:

At the end of the temporary importation period, the films must be produced, with the A.T.A. carnet, to the office through which they were imported; this office will carry out the re-exportation formalities.

(d) Remarks:

The A.T.A. carnet may also be used for the corresponding temporary exportation operations; a certificate from the National Cinematography Centre is however required in respect of films temporarily exported for viewing abroad.

3. Transit:

(a) to cover the transportation, through the French Customs territory, of goods exported under the provisions of the A.T.A. Convention from the country where the carnet was issued to another country;

(b) where, by reason of the special features of the operation, the goods covered by an A.T.A. carnet must necessarily be taken from the frontier Customs office to an inland office, to be declared there for temporary admission under cover of the A.T.A. carnet.

4. Postal traffic:

For the operations listed above.
GERMANY

I. General

1. Date of ratification: 15-10-1965.

2. Territorial application:
   Customs territory.

3. Languages in which carnets may be completed:
   German. The Customs may require a translation if the carnet is completed in any other language unless the particulars given can be understood. In practice, no difficulty arises in respect of the languages normally used in Europe for international trade.

4. Customs offices authorized to accept A.T.A. carnets:
   All Category I and Category II Customs offices specially authorised for this purpose. It is recommended that any person intending to import goods under cover of an A.T.A. carnet through a Category II office should enquire in advance whether the office concerned has been duly authorised.

5. Official hours for A.T.A. operations:
   Official hours are published locally. Goods imported by sea, by post, by scheduled means of passenger transport in continental waters and by road vehicles providing scheduled public services are cleared outside official hours. However, in passenger traffic this facility is available only for goods carried in hand baggage and not requiring to be marked for identification.

6. Guaranteeing association:

7. Bodies issuing carnets:
   The German Chambers of Industry and Commerce.

II. Field of application

1. Temporary admission operations under the following international Conventions:
   (a) “Professional Equipment” Convention;
   (b) “Exhibitions and Fairs” Convention;
   (c) “Commercial Samples” Convention;
   (d) “Private Road Vehicles” Convention: spare parts for repair of vehicles;
   (e) “Commercial Road Vehicles” Convention: spare parts for repair of vehicles.

   The spare parts referred to in (d) and (e) above must be imported for the repair of vehicles which are registered outside the Customs territory and are themselves under temporary admission. The carnet can be discharged by any Customs office during its period of validity, against production of satisfactory evidence that the parts have been used for the purpose specified. These parts are then governed by the same provisions as the temporarily admitted vehicle. The parts replaced are exempt from Customs duty and need not be re-exported. Spare parts of an aggregate value not exceeding 400 DM per consignment are admitted without formalities and no carnet is required in such cases.
2. Temporary admission operations under national laws and regulations:
   Nil.

3. Transit:
   Transit operations within the meaning of the A.T.A. Convention.

4. Postal traffic:
   For the operations listed above.

5. Cases in which an A.T.A. carnet is not necessary:
   An A.T.A. carnet is not required in cases covered by paragraphs 1 and 4:
   (a) If the goods may be exempted from all import duties when cleared for home use (i.e., in cases where exemption from import duties is provided for in the Customs tariff or other legal provision);
   (b) If temporary admission is available as a general facility and the goods in question are not subject to particular Customs formalities. This provision applies not only to the case already cited in subparagraph 1(c) (spare parts having a value not exceeding DM400 per consignment) but also to articles for professional purposes which do not constitute personal professional equipment of the conventional kind (which would be exempt from duties in any case), imported by a traveller (including articles sent ahead, or sent after his arrival in the country of temporary importation) for a period of use not to exceed six months.

In addition, an A.T.A. carnet is not required for goods carried in transit in the territory of Germany by post or rail (in the latter case as registered baggage or as slow or express goods traffic).

If an A.T.A. carnet is presented to the Customs in cases covered by subparagraphs (a) and (b) it is not registered and no security is required.

6. Conditional discharge of an A.T.A. carnet by the Customs:
   If a Customs office discovers that duties have become chargeable on goods imported under cover of an A.T.A. carnet, the carnet is discharged only conditionally; the guaranteeing association is then required to pay the duties within fifteen days after receipt of the demand for payment.

7. Non-utilization of yellow importation and re-importation sheets:
   When goods covered by an A.T.A. carnet are exported or re-imported, then German Customs Administration requires simply production of the carnet and an oral declaration. For this reason A.T.A. carnets issued in Germany do not contain yellow exportation and re-importation sheets.
GREECE

I. General


2. Territorial application:
   Customs territory.

3. Languages in which carnets may be completed:
   Greek, English, French. The Customs will not require a translation when the carnet has been completed in another language if the examining officers understand that language.

4. Customs offices authorized to accept A.T.A. carnets:
   All Customs offices at regional headquarters and all Class 1 offices.

5. Official hours for A.T.A. operations:
   Frontier offices: 24 hours a day for transit operations.
   Offices of importation: official hours of opening.

6. Guaranteeing association:
   Chamber of Commerce and Industry of Athens, 7. Akadimias Street, Athens 134, Greece.

7. Bodies issuing carnets:

II. Field of application

1. Temporary admission operations under the following international Conventions:
   a) “Professional Equipment” Convention;
   b) “Exhibitions and Fairs” Convention;
   c) “Scientific Equipment” Convention;
   d) “Pedagogic Material” Convention;
   e) “Commercial Samples” Convention.

2. Temporary admission operations under national laws and regulations:
   Nil.

3. Transit:
   Transit operations within the meaning of the A.T.A. Convention.

4. Postal traffic:
   A.T.A. carnets are not accepted for postal traffic.
HUNGARY

I. General


2. Territorial application:
   Customs territory.

3. Languages in which carnets may be completed:
   Hungarian, English or German. The Customs may require a translation if the carnet is completed in any other language.

4. Customs offices authorized to accept A.T.A. carnets:
   All offices (inland and frontier).

5. Official hours for A.T.A. operations:
   Inland offices:
   – weekdays 8.30 a.m. – 5 p.m.
   – Saturday 8.30 a.m. – 1 p.m.
   (these offices are closed on Sundays).
   Frontier offices: day and night.

6. Guaranteeing association:
   Magyar Kereskedelmi Kamara (Hungarian Chamber of Commerce), P.O. Box 106, H-1389 Budapest.

7. Body issuing carnets:
   Magyar Kereskedelmi Kamara.

II. Field of application

1. Temporary admission operations under the following international Conventions:
   (a) “Professional Equipment”, Convention;
   (b) “Exhibitions and Fairs” Convention;
   (c) “Scientific Equipment” Convention;
   (d) “Pedagogic Material” Convention;
   (e) “Commercial Samples” Convention.
2. Temporary admission operations under national laws and regulations:

(a) Goods temporarily admitted:
   (i) goods temporarily admitted for demonstration, testing or use at exhibitions, fairs, competitions and other similar international events;
   (ii) tools, commercial samples of commercial travellers, models necessary for the manufacturing of goods imported for inward processing.

(b) Special conditions:
   (i) the goods may not be used in any way for hire or reward;
   (ii) the owner must have his place of business abroad; the importer may be established in the country;
   (iii) importation in split consignments is not permitted.

(c) Re-exportation:
   (i) The goods must be re-exported at the end of the event, competition, display or trial, and in any case before the carnet expires;
   (ii) re-exportation is not required if the goods have been cleared for home use on production of the carnet or have been warehoused.

3. Transit:
   Transit operations within the meaning of the A.T.A. Convention.

4. Traffic postal:
   For the operations listed above.
ICELAND

1. General

1. Date of accession: 16-6-1970.

2. Territorial application:
   Iceland.

3. Languages in which carnets may be completed:
   English, Danish, Swedish, Norwegian, Icelandic.

4. Customs offices authorized to accept A.T.A. carnets:
   Reykjavik, Keflavik airport, Akureyri, Hafnarfjördur, Seydisfjördur.

5. Official hours for A.T.A. operations:
   9 a.m. to 4 p.m.

6. Guaranteeing association:
   Iceland Chamber of Commerce, P.O. Box 514, Vera Laufasvegur 36, Reykjavik.

7. Bodies issuing carnets:
   The Federation of Icelandic Industries, Iceland Chamber of Commerce.

II. Field of application

1. Temporary admission operations under the following international Conventions:
   (a) “Professional Equipment” Convention;
   (b) “exhibitions and Fairs” Convention;
   (c) “Commercial Samples” Convention.

2. Temporary admission operations under national laws and regulations:
   Nil.

3. Transit:
   Transit operations within the meaning of the A.T.A. Convention.

4. Postal traffic:
   For the operations listed above.
INDIA

I. General

1. Date of accession: 5 juillet 1989.

2. Territorial application:
   National territory.

3. Languages in which carnets may be completed:
   English.

4. Customs offices authorized to accept A.T.A. carnets:
   Bombay, Calcutta, Delhi, Madras and Cochin. Both sea and airports.

5. Official hours for A.T.A. operations:
   10.00 a.m. - 5.00 p.m. - Monday to Friday.
   Provision also exists for attendance of Customs officers, at importers’ expense, for clearance of goods
   outside office hours, subject to prior notice.

6. Guaranteeing association:
   Federation of India, Chambers of Commerce and Industry (FICCI). Federation House, Tansen Marg,
   New Delhi 110-001.

7. Issuing associations:
   PHD Chambers of Commerce and Industry, Delhi
   Maharashtra Chambers of Commerce and Industry, Mumbai
   Indian Chambers of Commerce, Calcutta
   Gujarat Chamber of Commerce and Industry, Ahmedabad
   Federation of Andhra Pradesh Chambers of Commerce and Industry, Hyderabad
   Federation of KarnA.T.A.ka Chambers of Commerce and Industry,
   Bangalore
   South Indian Chamber of Commerce and Industry, Chennai

II. Field of application

1. Temporary admission operations under the following international Conventions:
   “Exhibitions and Fairs” Convention.

2. Temporary admission operations under national laws and regulations:
   Nil.

3. Transit:
   A.T.A. carnets are not accepted for transit operations.

4. Postal traffic:
   A.T.A. carnets are not accepted for postal traffic.
IRAN

I. General

1. Date of accession: 16-4-1968.

2. Territorial application:
   Customs territory.

3. Languages in which carnets may be completed:
   Iranian and English or French.

4. Customs offices authorized to accept A.T.A. carnets:
   All Customs offices authorized to effect definite clearance of goods.

5. Official hours for A.T.A. operations:
   Official hours during which Customs offices are engaged in effecting definite clearance of goods.

6. Guaranteeing association:
   The Chamber of Commerce, Industries and Mines of Iran, 254, Takhte Jamshid Avenue, Tehran.

7. Body issuing carnets:
   Chamber of Commerce, Industries and Mines of Iran.

II. Field of application

1. Temporary admission operations under the following international Conventions:
   (a) “Professional Equipment” Convention;
   (b) “Exhibitions and Fairs” Convention;
   (c) “Packings” Convention;
   (d) “Seafarers” Convention;
   (e) “Scientific Equipment” Convention;
   (f) “Commercial Samples” Convention.

2. Temporary admission operations under national laws and regulations:
   Nil.

3. Transit:
   A.T.A. carnets are not accepted for transit operations.

4. Postal traffic:
   A.T.A. carnets are not accepted for postal traffic.
IRELAND

1. General


2. *Territorial application:*
   Customs territory.

3. *Languages in which carnets may be completed:*
   Irish and English. The Customs may require a translation if the carnet is completed in any other language.

4. *Customs offices authorized to accept A.T.A. carnets:*
   (i) Carnets for accompanied commercial samples: Customs Stations and Frontier Posts.
   (ii) Carnets for unaccompanied commercial samples Customs Stations.
   (iii) Carnets for all other goods admissible under A.T.A. carnet whether or not accompanied: Customs Stations.

5. *Official hours for A.T.A. operations:*
   (a) At ports and airports:
      (i) Accompanied commercial samples: all hours of arrival of scheduled passenger sailings and flights.
      (ii) Other goods: 8 a.m. to 6 p.m. on weekdays other than public holidays.
   (b) Land frontier:
      (i) Accompanied commercial samples: 8 a.m. to 8 p.m. generally; 8 a.m. to 12 midnight on four main entry routes.
      (ii) Other goods: 9 a.m. to 5 p.m. on weekdays other than public holidays.

6. *Guaranteeing association:*
   Dublin Chamber of Commerce (Inc.), 7 Clare Street, Dublin 2.

7. *Bodies issuing carnets:*
   The Cork and Dublin Chambers of Commerce.
II. Field of application

1. Temporary admission operations under the following international Conventions:
   (a) “Professional Equipment” Convention;
   (b) “Exhibitions and Fairs” Convention;
   (c) “Commercial Samples” Convention.

2. Temporary admission operations under national laws and regulations:
   Nil.

3. Transit:
   A.T.A. carnets are accepted for transit operations.

4. Postal traffic:
   A.T.A. carnets are not accepted for postal traffic.
ISRAEL

I. General


2. Territorial application:
   Customs territory.

3. Languages in which carnets may be completed:
   Hebrew, Arabic, English, French or German. The Customs will not require a translation when the
carnet has been completed in another language if the examining officers understand that language.

4. Customs offices authorized to accept A.T.A. carnets:
   All Customs offices handling import and export transactions.

5. Official hours for A.T.A. operations:
   All hours during which Customs offices are open to the public. All Customs offices are closed on
Saturdays and legal holidays.

6. Guaranteeing association:
   Chamber of Commerce Tel Aviv-Jaffa, 84 Hahasmonaim Street, P.O. Box 501, Tel Aviv 61000.

7. Bodies issuing carnets:
   The Tel Aviv-Jaffa, Haifa and Jerusalem Chambers of Commerce.

II. Field of application

1. Temporary admission operations under the following international Conventions:
   (a) “Professional Equipment” Convention;
   (b) “Exhibitions and Fairs” Convention;
   (c) “Packings” Convention;
   (d) “Scientific Equipment” Convention;
   (e) “Pedagogic Material” Convention;
   (f) “Commercial Samples” Convention.

2. Temporary admission operations under national laws and regulations:
   (a) Goods temporarily admitted:
       (i) goods for the personal use of travellers;
       (ii) sports equipment for use at sports events;
       (iii) positive film prints intended solely for screening before prospective buyers of distribution
       rights.
(b) Special conditions:

A.T.A. carnets are accepted subject to the condition that the national laws and regulations provide for the temporary admission of the goods concerned free of import duties and taxes.

(c) Re-exportation:

Must be effected within one year of importation or on expiration of the carnet, whichever is the earlier. The requirement of re-exportation may be waived if duties and taxes are paid on the goods concerned.

3. Transit:

Transit operations within the meaning of the A.T.A. Convention.

4. Postal traffic:

For the operations listed above.
ITALY

I. General

1. Date of accession: 19-6-1964.

2. Territorial application:
   Customs territory.

3. Languages in which carnets may be completed:
   Italian. Customs will refrain from requiring translation of carnets made out in any other language whenever this is understood by officers in attendance.

4. Customs offices authorized to accept A.T.A. carnets:
   The larger Customs offices, at frontiers, at airports and inland (list available through the Italian and foreign issuing associations.

5. Official hours for A.T.A. operations:
   During the official office hours for general goods or passenger traffic. These hours are synchronised with those of the corresponding French, Swiss and Austrian offices.

6. Guaranteeing association:
   Unione Italiana delle Camere di Commercio, Industria, Artigianato e Agricoltura, Piazza Sallustio 21, I- 00187 Roma.

7. Bodies issuing carnets:
   The Italian Chambers of Commerce, Industry, Crafts and Agriculture.

II. Field of application

1. Temporary admission operations under the following international Conventions:
   (a) “Professional Equipment” Convention;
   (b) “Exhibitions and Fairs” Convention;
   (c) “Commercial Samples” Convention.

2. Temporary admission operations under national laws and regulations:
   (a) Goods temporarily admitted:
       (i) Animals, boats, equipment and other material to be used solely at sports events;
       (ii) Horses, with their saddlery, to take part in races and horse shows;
       (iii) Arms and ammunition carried by participants in shooting competitions;
       (iv) Cups, trophies and other objects to be used as prizes at international sports events.
   (b) Special conditions:
       Nil.
PART SIX
ITALY (2)

(c) Re-exportation:
   (i) The time-limit for re-exportation is one year (period of validity of the carnet);
   (ii) The requirement of re-exportation may be waived against payment of the Customs duty chargeable.

(d) Remarks:
   A.T.A. carnets may be issued to persons resident abroad.

3. Transit:
   Transit operations within the meaning of the A.T.A. Convention.

4. Postal traffic:
   For the operations listed above.
JAPAN

I. General


2. Territorial application:
   Customs territory.

3. Languages in which carnets may be completed:
   English or Japanese. The Customs may require a translation if the carnet is completed in any other language.

4. Customs offices authorized to accept A.T.A. carnets:
   All Customs offices.

5. Official hours for A.T.A. operations:
   Normal duty hours (weekdays: 8.30 a.m.-5 p.m.; Saturday: 8.30 a.m.-12.30 p.m.). Goods imported or exported in traveller's baggage (except some specific goods) can be cleared at any time.

6. Guaranteeing association:
   Japan Chamber of Commerce and Industry, 3-2-2 Marunouchi, Chiyoda-ku, Tokyo.

7. Bodies issuing carnets:
   Japan Chamber of Commerce and Industry. (Substitute Agency: Japan Commercial Arbitration Association, 3-2-2, Marunouchi, Chiyoda-ku, Tokyo.)

II. Field of application

1. Temporary admission operations under the following international Conventions:
   (a) “Professional Equipment” Convention;
   (b) “Exhibitions and Fairs” Convention;
   (c) “Welfare material for seafarers” Convention;
   (d) “Commercial samples” Convention;
   (e) Protocol to the Convention concerning facilities for touring.
2. Temporary admission operations under national laws and regulations:

(a) Goods temporarily admitted:

(1) Containers for imported goods:

(i) cylinders, containers and other similar receptacles to be used repeatedly for transportation of goods;

(ii) bobbins which are used as receptacles at the time of importation of goods;

(iii) articles, other than those specified in the preceding two sub-paragraphs, which are used as receptacles at the time of importation of goods and are designated by the Minister of Finance;

(2) Goods to be used as containers for export goods:

(i) cans, bottles, barrels, pots, boxes, bags or bobbins to be used as receptacles at the time of exportation of goods;

(ii) cylinders, containers and other similar receptacles to be used repeatedly for transportation of goods;

(iii) articles, other than those specified in the preceding two sub-paragraphs, which are to be used as receptacles at the time of exportation of goods and are designated by the Minister of Finance;

(3) Articles for academic research;

(4) Articles for trial;

(5) Articles to be used by any person exporting or importing goods, for testing the performance of, or for examining the quality of, the goods so exported or imported;

(6) Samples for soliciting orders or intended to serve as a basis for manufacturing, or photographs, films, models or other similar articles used solely as substitutes for these samples;

(7) Articles to be used at international athletic meetings, international conferences, or the like;

(8) Articles brought to Japan for use by travelling showmen in their acts, and instrument and implements brought to Japan for use by motion-picture producers for making films;

(9) Articles for display at exhibitions, fairs or similar events;

(10) Automobiles, vessels, aircraft or any other articles (jewellery, cameras, typewriters and any other articles which are deemed appropriate by the Customs, taking into account the period of stay in Japan of the person in question, quality and quantity of the imported articles and any other circumstances) which are imported into Japan for personal use by a person entering the country but not intending to reside there.
(b) Special conditions:

(1) The goods cited in paragraph (a) (10) above can be transported by the person concerned or imported separately, as unaccompanied goods. Any person claiming exemption from duty on articles imported separately as unaccompanied goods, shall, at the time of entry into Japan, submit to the Customs a declaration stating the description, quantity, date and place of importation and place of shipment of such articles and obtain a Customs certificate stating that this declaration has been made. The person in question shall import the said articles within 6 months after his entry into Japan, unless the Director General of Customs recognizes that special unavoidable circumstances prevent this.

(2) A.T.A. carnets are also accepted for split consignments.

3. Transit:

Transit operations within the meaning of the A.T.A. Convention.

4. Postal traffic:

For the operations listed above.
KOREA (Rep. of)

I. General

1. Date of accession: 4-4-1978.

2. Territorial application:
   Customs territory.

3. Languages in which carnets may be completed:
   English or Korean. The Customs may require a translation if the carnet is completed in any other language.

4. Customs offices authorized to accept A.T.A. carnets:
   All Customs offices and stations.

5. Official hours for A.T.A. operations:
   Normal duty hours.

6. Guaranteeing association:
   The Chamber of Commerce and Industry of Korea, 11, Sokong-dong, Choong-ku, P. O. Box 25, Seoul.

7. Body issuing carnets:
   The Chamber of Commerce and Industry of Korea.

II. Field of application

1. Temporary admission operations under the following international Conventions:
   (a) “Professional Equipment” Convention;
   (b) “Exhibitions and Fairs” Convention;
   (c) “Packings” Convention;
   (d) “Seafarers” Convention;
   (e) “Commercial Samples”, Convention.

2. Temporary admission operations under national laws and regulations:
   (1) Personal belongings of temporary entrants;
   (2) Scientific and pedagogic material used by the Korea Fine Instrument Centre, the Korea Institute of Electronics Technology, the Korea Tele-communication Research Institute or the Korea Institute of Science and Technology;
   (3) Equipment and tools for the inspection and testing of export and import goods;
   (4) Commercial road vehicles for transport abroad of the following export goods:
- fresh, frozen and pickled vegetables;
- fresh and cold-storage fruit;
- frozen meat and fowl;
- frozen and cold-storage processed meat and fish products;
- clams, mussels, earthworms, eels, mudfish, freshwater urchins, and (live) oysters;
- frozen and cold-storage eels of swell-fish;
- fresh or dried brown seaweed;
- frozen or cold-storage flatfish;

(5) Containers for commercial use and spare parts for the repair of imported containers.

3. Transit:
   Transit operations within the meaning of the A.T.A. Convention.

4. Postal traffic:
   For the operations listed above.
LEBANON

I. General

1. *Date of accession:* 11 March 1980

2. *Territorial application:* Throughout Lebanese territory.

3. *Languages in which carnets may be completed:* Each carnet must be completed in two languages: Arabic and French or Arabic and English.

4. *Customs offices authorized to accept A.T.A. carnets:* All frontier offices.

5. *Official hours for A.T.A. operations:* 24 hours a day.


II. Field of application

1. *Temporary admission operations under the following international Conventions:*
   - Customs Convention concerning facilities for the importation of goods for display or use at exhibitions, fairs, meetings or similar events” done at Brussels on 8 June 1961.
   - Customs Convention on the temporary importation of professional equipment, done at Brussels on 8 June 1961.

2. *Temporary admission operations under national laws and regulations:* The following goods may be admitted temporarily:
   - Goods, apparatus and any other products of a new type or design which are intended for testing.
   - Cinematographic equipment.
   - Equipment and products for exhibition at fairs and the like.
   - Any other professional equipment (machinery, apparatus or tools) imported by non-Lebanese persons or companies for temporary use on Lebanese territory (equipment for erection, for testing, for use by businessmen, for topography, for doctors, for troupes of actors or musicians, for lecturers, etc., and vehicles specially equipped for the same purposes).
- Equipment for newspaper, radio or television correspondents (technical equipment and recording apparatus imported to be used for reporting or in order to transmit or record material for specified programmes).

The following conditions have to be met:
- The above-mentioned articles must belong to a natural or legal person resident abroad, and the importer of the articles into Lebanon (if not the same person) must also be a natural or legal person resident outside Lebanon.
- The person granted the procedure must be the person who will actually use that procedure or administer it in Lebanon.
- The goods concerned must not be the subject of a hire contract for the benefit of a person resident in Lebanon, with the exception, however, of equipment for a joint programme (e.g. radio/television).
- The equipment must be readily identifiable on re-exportation.

3. Transit:

Goods transiting Lebanese territory to be exhibited at fairs or exhibitions in Lebanon or in another country are admissible under cover of an A.T.A. carnet, provided that those goods are not prohibited or excluded from transit or temporary admission by the regulations applicable in Lebanon.

4. Postal traffic:

The A.T.A. procedure does not apply to goods sent by postal parcel.
LUXEMBOURG

I. General

1. Date of accession: 10-6-1966.

2. Territorial application:
   Customs territory.

3. Languages in which carnets may be completed:
   French or German; if the carnet has been completed in any other language, the Customs may require a translation. In practice the use of English does not give rise to difficulty.

4. Customs offices authorised to accept A.T.A. carnets:
   All Luxembourg Customs offices are authorised to accept A.T.A. carnets. With regard to offices on the German-Luxembourg frontier, all German counterpart offices accept A.T.A. carnets for the operations permitted in Germany. On the Franco-Luxembourg frontier there are three French offices authorised to accept A.T.A. carnets for the operations permitted in France.

5. Official hours for A.T.A. operations:
   A.T.A. carnets are accepted during the official hours for general goods traffic. These hours are usually 8 a.m. to 12 noon and 2 p.m. to 6 p.m. However, some offices are open until 7 p.m. or 8 p.m. Except in the case of one frontier office, these official hours coincide with those of the German and French counterpart offices. However, transit formalities may be completed at entrance and exit during official hours for passenger traffic on payment of a charge for special Customs services.

6. Guaranteeing association:
   Federation Nationale des Chambres de commerce et d’industrie de Belgique, Rue du Congrès 40, B-1000 Brussels.

7. Bodies issuing carnets:
   The Chamber of Commerce of the Grand Duchy of Luxembourg.

II. Field of application

1. Temporary admission operations under the following international Conventions:
   (a) “Professional Equipment” Convention;
   (b) “Exhibitions and Fairs” Convention;
   (c) “Scientific Equipment”, Convention;
   (d) “Commercial Samples” Convention.
2. Temporary admission operations under national laws and regulations:
   Nil.

3. Transit:
   Transit operations within the meaning of the A.T.A. Convention.

4. Postal traffic:
   For the operations listed above.
MALAYSIA

I. General


2. Territorial application:
   Principal Customs area.

3. Languages in which carnets may be completed:
   English and Malay languages. The Customs may require a translation if the carnet is completed in any other language.

4. Customs offices authorized to accept A.T.A. carnets:
   Ports, airports and frontier stations.

5. Official hours for A.T.A. operations:
   Weekdays 8.00 a.m. - 4.15 p.m.
   Saturday 8.00 a.m. - 12.45 p.m.
   Prior arrangement is required for transaction outside of these official hours.

6. Guaranteeing association:
   Malaysian International Chamber of Commerce and Industry, 10th floor, Wisma Damansara, Jalan Semantan, 50490 Kuala Lumpur.

7. Bodies issuing carnets:
   As in 6.

II. Field of application

1. Temporary admission operations under the following international Conventions:
   (a) “Professional Equipment” Convention;
   (b) “Exhibitions and Fairs” Convention;
   (c) “Commercial Samples” Convention;

2. Temporary admission operations under national laws and regulations:
   Section 97, Customs Act, 1967.
   Item 29, Sales Tax (Exemption) Order, 1980.

3. Transit:
   Transit operations within the meaning of the A.T.A. Convention.

4. Postal traffic:
   A.T.A. carnets are not accepted for postal traffic.
MALTA

I. General

1. Date of accession: 22-11-1983.

2. Territorial application:
   Customs territory.

3. Languages on which carnets may be completed:
   English.

4. Customs offices authorized to accept A.T.A. carnets:
   All offices where Customs facilities for the clearance of vehicle goods and passengers’ baggage are provided, with the exception of Branch Post offices.

5. Official hours for A.T.A. operations:
   From Monday to Friday between 8.00 a.m. to 5.15 p.m. Provision exists, however, for the attendance of Customs officers, at importer’s expense, for the clearance of goods outside official hours of opening, subject to prior notice.

6. Guaranteeing association:
   Malta Chamber of Commerce, Exchange Buildings, Republic Street, Valletta.

7. Body issuing carnets:
   As in 6.

II. Field of application

1. Temporary admission operations under the following international Conventions:
   (a) “Professional Equipment” Convention;
   (b) “Exhibitions and Fairs” Convention;
   (c) “Seafarers” Convention.

2. Temporary admission operations under national laws and regulations:
   (a) Spare parts for the repair of private vehicles temporarily imported by tourists;
   (b) Commercial samples.
   The goods admitted temporarily under national laws and regulations must be re-exported within three months. This period may be extended by Customs up to a maximum of one year, provided the carnet remains valid. Customs may authorize waiver of obligation to re-export.

3. Transit:
   A.T.A. carnets are not accepted for transit operations.

4. Postal traffic:
   A.T.A. carnets are not accepted for postal traffic.
MAURITIUS

I. General

1. Date of accession: 22-4-1982.

2. Territorial application:
   Customs territory.

3. Languages in which carnets may be completed:
   English or French. If another language is used Customs officers may require importer or agent to furnish an English or French translation.

4. Customs offices authorized to accept A.T.A. carnets:
   Customs House – Port Louis.
   Customs Station – Airport.

5. Official hours for A.T.A. operations:
   Customs House—Port Louis:
   Monday to Friday: 8 a.m. - 4 p.m.
   Saturday: 8 a.m. - 1 p.m.
   Provision exists, however, for attendance of Customs officers for clearance of all goods, including those covered by A.T.A. carnets outside hours mentioned above on prior notice.
   Customs Stations – Airport.
   Any time of day and night.

6. Guaranteeing association:
   The Mauritius Chamber of Commerce and Industry, 3 Royal Street, Port Louis.

7. Body issuing carnets:
   The Mauritius Chamber of Commerce and Industry.
II. Field of application

1. Temporary admission operations under the following international Conventions:
   Nil.

2. Temporary admission operations under national laws and regulations:
   A.T.A. carnets are not accepted for jewellery, imitation jewellery, precious and semi-precious stones nor for processing, repair and transhipment.

3. Transit:
   A.T.A. carnets are not accepted for transit operations.

4. Postal traffic:
   A.T.A. carnets are accepted.
NETHERLANDS

I. General

1. Date of accession: 17-1-1964.

2. Territorial application:
   Customs territory. Application extended to the Netherlands Antilles but this extension is not yet implemented since there is no approved issuing and guaranteeing association.

3. Languages in which carnets may be completed:
   Dutch, English, French or German. The Customs may require a translation if the carnet is completed in any other language.

4. Customs offices authorized to accept A.T.A. carnets:
   All Customs offices on frontiers and at seaports and international airports.

5. Official hours for A.T.A. operations:
   During the hours when the above Customs offices are open for passenger traffic.

6. Guaranteeing association:
   Kamer van Koophandel en Fabrieken voor ’s-Gravenhage, Alexander Gogelweg 16, 2502 LS-’s-Gravenhage.

7. Bodies issuing carnets:
   The Netherlands Chambers of Commerce and Industry.

II. Field of application

1. Temporary admission operations under the following international Conventions:
   (a) “Professional Equipment” Convention;
   (b) “Exhibitions and Fairs” Convention;
   (c) “Scientific Equipment” Convention;
   (d) “Commercial Samples” Convention.

2. Temporary admission operations under national laws and regulations:
   Nil.

3. Transit:
   Transit operations within the meaning of the A.T.A. Convention.

4. Postal traffic:
   For the operations listed above.
NEW ZEALAND

I. General


2. Territorial application:
   Customs territory.

3. Languages in which carnets may be completed:
   English and French.

4. Customs offices authorized to accept A.T.A. carnets:
   All Customs offices.

5. Official hours for A.T.A. operations:
   8 a.m. – 4.35 p.m. (Passengers’ baggage 24 hours per day).

6. Guaranteeing association:
   Wellington Chamber of Commerce, Commerce House, 126, Wakefield Street, P.O. Box 1590, Wellington 1.

7. Body issuing carnets:
   Wellington Chamber of Commerce.

II. Field of Application

1. Temporary admission operations under the following international Conventions:
   (a) “Professional Equipment” Convention;
   (b) “Exhibitions and Fairs” Convention;
   (c) “Scientific Equipment” Convention;
   (d) “Pedagogic Material” Convention;
   (e) “Commercial Samples” Convention;
   (f) “Private Road Vehicles” Convention;
   (g) Protocol to the “Convention concerning facilities for touring”.

2. Temporary admission operations under national laws and regulations:
   Goods temporarily admitted for a period not exceeding 12 months, other than:
   – goods intended for processing or repair;
   – goods intended for normal manufacturing, commercial, industrial or agricultural uses;
   – television advertising videotape;
   – television advertising film;
unique articles i.e., articles which cannot be marked suitably for identification purposes (e.g. precious/semiprecious unmounted stones).

3. Transit:
   Transit operations within the meaning of the A.T.A. Convention.

4. Postal traffic:
   For the operations listed above.
NORWAY

I. General

1. Date of accession: 29-10-1964.

2. Territorial application:
   Customs territory.

3. Languages in which carnets may be completed:
   Norwegian, Danish, English, French, German or Swedish. The Customs may require a translation if
   the carnet is completed in any other language.

4. Customs offices authorized to accept A.T.A. carnets:
   All Customs offices, including Finnish and Swedish Customs offices performing services for the
   Norwegian Customs.

5. Official hours for A.T.A. operations:
   From 8 a.m. to 3.30 p.m. from Monday to Friday. However, goods carried in travellers’ baggage may
   be cleared at any time during opening hours. A.T.A. operations may usually be carried out outside
   office hours against a special fee, subject to advanced notice.

6. Guaranteeing association:
   Oslo Handelskammer, Drammensveien 30, N. Oslo 2.

7. Bodies issuing carnets:
   The Chambers of Commerce of Bergen, Trondheim, Oslo, Stavanger, Kristiansand, Haugesund,
   Drammen, Skien, Arendal, Troms, Rana, Sarpsborg and Alesund.

II. Field of application

1. Temporary admission operations under the following international Conventions:
   (a) “Professional Equipment” Convention;
   (b) “Exhibitions and Fairs” Convention;
   (c) “Commercial Samples” Convention.

2. Temporary admission operations under national laws and regulations:
   (a) Goods temporarily admitted:
       (i) Equipment for circuses, fairground amusements and similar amusements, imported by
           travelling artists.
       (ii) Equipment, effects and material for theatre performances, international congresses, official
           celebration, sports contests and similar arrangements of an international character.
(iii) Motion pictures, imported solely for viewing by censorship authorities or potential purchasers or renters, provided that they will be re-exported within four weeks after the importation.

(iv) Goods imported for testing, control, display, etc., provided that these consist either of a single article or of goods which cannot be regarded as imported for commercial purposes.

(b) Special conditions:

Nil.

(c) Re-exportation:

The time-limit for re-exportation of temporarily imported goods is four weeks for motion pictures, as mentioned under item 2. (a) (iii).

Otherwise the goods must be re-exported within one year of the date of importation.

3. Transit:

Transit operations within the meaning of the A.T.A. Convention.

4. Trafic postal:

For the operations listed above. The A.T.A. carnet should be enclosed in the parcel or attached to it or to the despatch note, so that it will be available to the Customs authorities at the time of Customs clearance.
POLAND

I. General

1. Date of ratification: 19-7-1969.

2. Territorial application:
Customs territory.

3. Languages in which carnets may be completed:
Polish, English or French.

4. Customs offices authorized to accept A.T.A. carnets:
All Customs offices.

5. Official hours for A.T.A. operations:
Frontier offices: day and night, 7 days a week.
Other offices: 8 a.m. - 3 p.m., except Saturdays 8 a.m. - 1 p.m. (closed Sundays and public holidays).

6. Guaranteeing association:
Polish Chamber of Commerce
ul. Trebacka 4, P. O. Box 361,
00-074 Warszawa.

7. Body issuing carnets:
Centre of Promotion, Polish Chamber of External Trade.

II. Field of application

1. Temporary admission operations under the following international Conventions:
   (a) “Professional Equipment” Convention;
   (b) “Exhibitions and Fairs” Convention;
   (c) “Commercial Samples” Convention.

2. Temporary admission operations under national laws and regulations:
The Order of the Minister of External Trade date 17 February 1962 provides temporary admission facilities in application of the three Conventions listed above and also in certain other cases which include:
   (a) packings suitable for repeated use, whether or not full;
   (b) articles for the personal use of travellers crossing the frontier, if not free of duties or restrictions.
PART SIX
POLAND (2)

3. **Transit:**
   Transit operations within the meaning of the A.T.A. Convention.

4. **Postal traffic:**
   For the operations listed above.
PORTUGAL

1. General

1. Date of ratification: 20-4-1966.

2. Territorial application:
   Customs territory.

3. Language in which carnets may be completed:
   Portuguese. The Customs may require a translation if the carnet is completed in any other language.

4. Customs offices authorized to accept A.T.A. carnets:
   Customs offices (delegações aduaneiras) on the land frontier and at ports and airports are authorized to accept A.T.A. carnets, except for a limited number of goods which, because of their nature, can be declared only at main offices (area Customs offices).

5. Official hours for A.T.A. operations:

<table>
<thead>
<tr>
<th>Customs offices</th>
<th>Workdays (except Saturdays)</th>
<th>Saturdays</th>
</tr>
</thead>
<tbody>
<tr>
<td>In Lisbon and Oporto</td>
<td>9 a.m. to 12 noon; 2 p.m. to 5.30 p.m.</td>
<td>9 a.m. to 12.30 p.m.</td>
</tr>
<tr>
<td>Elsewhere</td>
<td>9.30 a.m. to 12.30 p.m.; 2 p.m. to 5.30 p.m.</td>
<td>9.30 a.m. to 1 p.m.</td>
</tr>
</tbody>
</table>

   On written application, Customs operations may be authorized outside the official hours on payment of the charges laid down in the regulations.

6. Guaranteeing association:
   Associação Comercial de Lisboa, Camara de Comércio e Industria Portuguesa, 89 Rua das Portas de Santo Antão, Lisboa 2.

7. Body issuing carnets:
   Associação Comercial de Lisboa.
II. Field of application

1. Temporary admission operations under the following international Conventions:
   (a) “Professional Equipment” Convention;
   (b) “Exhibitions and Fairs” Convention;
   (c) “Scientific Equipment” Convention;
   (d) “Pedagogic Material” Convention;
   (e) “Commercial Samples” Convention;
   (f) “Private Road Vehicles” Convention: repair of vehicles;
   (g) “Commercial Road Vehicles” Convention: spare parts for repair of vehicles.
   The spare parts mentioned in (f) and (g) must be intended for the repair of a road vehicle registered outside the Customs territory. Proof must also be furnished that the vehicle is immobilized in Portugal as the result of a breakdown or accident.
   (h) “Aircraft and Pleasure boats” Convention: spare parts for repair of such aircraft and pleasure boats.
   The exportation counterfoil covering the spare parts used will be detached by the Customs office through which the vehicle, aircraft or boat is re-exported.

2. Temporary admission operations under national laws and regulations:
   (a) Goods temporarily admitted:
      (1) Horses to take part in contests or shows, and their saddles and harness.
      (2) Sports equipment of persons taking part in sports contests, not admissible as travel effects.
      (3) Vehicles used to demonstrate goods (demonstration vehicles).
      (4) Radio and television vans, with their normal equipment.
      (5) Motor vehicles and motor cycles for sports competitions and spare parts imported in connection with those competitions or duly authorized practice sessions or trials.
      (6) Breakdown or towing vehicles proceeding to Portugal for the purpose of bringing or removing damaged vehicles.
      (7) Arms and ammunition for hunting or for sporting competitions, imported by tourists:
           – arms: not more than 6
           – ammunition: not more than 400 cartridges, which may be used.
      (8) Products for testing.
   (b) Special conditions:
      Nil.
(c) Re-exportation:
   (1) Goods listed at (a) (1)-(4): 6 months.
   (2) Goods listed at (a) (6): within such period as may be deemed by the Customs to be normally required for the return journey.
   (3) Goods listed at (a) (7): 60 days.

3. Transit:
   Transit operations within the meaning of the A.T.A..

4. Postal traffic:
   For the operations listed above.
ROMANIA

I. General

1. Date of accession: 7-3-1967.

2. Territorial application:
   Customs territory.

3. Languages in which carnets may be completed:
   Romanian, French, English and German.

4. Customs offices authorized to accept A.T.A. carnets:
   All Customs offices.

5. Official hours for A.T.A. operations:
   Frontier offices are open permanently. Inland offices are open from 8 a.m. to 4 p.m.

6. Guaranteeing association:
   Camera de Comert a Romania, 22, Boulevard N. Balcescu, Bucarest.

7. Bodies issuing carnets:
   Camera de Comert a Romania.

II. Field of application

1. Temporary admission operations under the following international Conventions:
   (a) “Professional Equipment” Convention;
   (b) “Exhibitions and Fairs” Convention;
   (c) “Scientific Equipment” Convention;
   (d) “Commercial Samples” Convention.

2. Temporary admission operations under national laws and regulations:
   (a) Goods temporarily admitted:
      (i) Sports equipment for use at a competition.
      (ii) Scientific equipment for purposes of research and education.
      (iii) Material intended for theatrical and similar performances.
      (iv) Copies of films for viewing by potential renters.
(b) Special conditions:
   Nil.

(c) Re-exportation:
   Partial re-exportation is permitted. Goods temporarily admitted under cover of an A.T.A. carnet may be taken into home use provided that the appropriate formalities are completed.

3. Transit:
   Transit operations within the meaning of the A.T.A. Convention.

4. Postal traffic:
   For the operations listed above.
SENEGAL

I. General


2. Territorial application:
   Customs territory.

3. Languages in which carnets may be completed:
   French. The Customs may, if they think fit, require a translation if the carnet is completed in any other language.

4. Customs offices authorized to accept A.T.A. carnets:
   – Dakar Port,
   – Postal Depot,
   – Dakar Yoff.

5. Official hours for A.T.A. operations:
   (1) Dakar Port and Postal Depot:
       – Monday to Thursday: from 8 a.m. to 12 noon; from 2.30 p.m. to 6 p.m.;
       – Friday: from 8 a.m. to 12 noon; from 3 p.m. to 6 p.m.;
       – Saturday: from 8 a.m. to 12 noon.
       Completion of entry formalities may be authorized outside legal office hours during fairs, exhibitions or other events.
   (2) Dakar Yoff: day and night.

6. Guaranteeing association:
   Chambre de Commerce et d’Industrie de la Region du Cap-Vert, Place de l’Indépendance, B.P 118, Dakar.

7. Bodies issuing carnets:
   Chambre de Commerce et d’Industrie de la Region du Cap-Vert, Place de l’Indépendance, B. P. 118, Dakar.
II. Field of application

1. Temporary admission operations under the following international Conventions:
   (a) “Professional Equipment” Convention;
   (b) “Pedagogic Material,” Convention;
   (c) “Private Road Vehicles” Convention.
   (d) Convention and Protocol to the Convention concerning “Customs Facilities for Touring”.

2. Temporary admission operations under national laws and regulations:
   (a) Goods covered by the following Conventions:
       – “Professional Equipment” Convention;
       – “Exhibitions and Fairs” Convention;
       – “Commercial Samples” Convention.
   (b) Sports requisites imported by aliens arriving in Senegal to take part in international contests.

3. Transit:
   A.T.A. carnets are not accepted for transit operations.

4. Postal traffic:
   For the operations listed above.
SINGAPORE

I. General

1. Date of accession: 14-11-1983.

2. Territorial application:
   Customs territory (excluding the Free Trade Zones).

3. Languages in which carnets may be completed:
   English. The Customs will require a translation if the carnet is completed in any other language. The translation is to be furnished by the holder or his representative.

4. Customs offices authorized to accept A.T.A. carnets:
   All Customs offices ant stations at points of entry.

5. Official hours for A.T.A. operations:
   Carnets are accepted during the opening hours of the respective Customs offices ant stations.

6. Guaranteeing association:
   Singapore International Chamber of Commerce, 6 Raffles Quay, ≠ 05.00, Denmark house, Singapore 0104.

7. Body issuing carnets:
   Singapore International Chamber of Commerce, 6 Raffles Quay, ≠ 05.00, Denmark house, Singapore 0104.

II. Field of application

1. Temporary admission operations under the following international Conventions:
   (a) “Scientific Equipment” Convention;
   (b) “Private Road Vehicles” Convention.

2. Temporary admission operations under national laws and regulations:
   (a) Goods temporarily admitted:
      (i) All samples imported for demonstration, testing, experimenting, copying, soliciting orders etc.
      (ii) All goods imported for exhibitions, fairs and similar events
      (iii) All equipment and effects for theatrical performances, shows and similar events.
      (iv) Any professional and cinematographic equipment required for use by the press, radio, film, television and others.

   (b) Special Conditions:
      Nil.
(c) Re-exportation:

The goods have to be re-exported within three months from the date of import. However, extension of the date of re-export may be given within the validity period of the carnet.

3. Transit:

Transit operations when accompanied goods are transported from one foreign country to another through Singapore.

4. Postal traffic:

For the operations listed above.
SLOVAKIA

I. General

1. Date of accession: 05-02-1993.

2. Territorial application:
   Customs territory.

3. Languages in which carnets may be completed:
   Slovak, Czech, English, French, German. The Customs may require a translation if the carnet is completed in any other language.

4. Customs offices authorized to accept A.T.A. carnets:
   All Customs offices.

5. Official hours for A.T.A. operations:
   Normal duty hours.

6. Guaranteeing association:
   Slovenská, Obchodná a priemyselná Komora, Gorské 9, 816 03 Bratislava, Slovakia.

7. Bodies issuing carnets:
   – Slovenská, Obchodná a priemyselná Komora, Gorské 9, 816 03 Bratislava, Slovakia.
   – Regional Offices and Offices of the Slovak Chamber of Commerce and Industry (SCCI).

II. Field of application

1. Temporary admission operations under the following international Conventions:
   (a) “Professional Equipment” Convention;
   (b) “Exhibitions and Fairs” Convention;
   (c) “Scientific Equipment” Convention;
   (d) “Commercial Samples” Convention.

2. Temporary admission operations under national laws and regulations:
   Nil.

3. Transit:
   Transit operations within the meaning of the A.T.A. Convention.

4. Postal traffic:
   For the operations listed above.
SLOVENIA

I. General


2. Territorial application:
   Customs territory.

3. Languages in which carnets may be completed:
   Serbo-Croat, Slovenian, Macedonian, English, French, German, Italian. If the carnet is completed in any other language the Customs may require a translation.

4. Customs offices authorized to accept A.T.A. carnets:
   All Customs offices.

5. Official hours for A.T.A. operations:
   Normal duty hours.

6. Guaranteeing associations:
   (Gospodarska Zbornica Slovenije) Chamber of Economy of Slovenia, Slovenska 41, 61000 Ljubljana, Slovenija.

7. Bodies issuing carnets:
   (Gospodarska Zbornica Slovenije) Chamber of Economy of Slovenia, Slovenska 41, 61000 Ljubljana, Slovenija.

II. Field of application

1. Temporary admission operations under the following international Conventions:
   (a) “Professional Equipment” Convention;
   (b) “Exhibitions and Fairs” Convention;
   (c) “Packings” Convention.
   (d) “Commercial Samples” Convention.
   (e) “Commercial Road Vehicles” Convention: spare parts for repair of vehicles.
2. Temporary admission operations under national laws and regulations:
   Nil.

3. Transit:
   Transit operations within the meaning of the A.T.A..

4. Postal traffic:
   For the operations listed above.
SOUTH AFRICA

I. General

1. Date of accession: 18-12-1975.

2. Territorial application:
   The entire common Customs area, which means the combined areas of the Republic of South Africa, the Republic of Botswana, the Kingdom of Lesotho and the Kingdom of Swaziland.

3. Languages in which carnets may be completed:
   English and Afrikaans. The Customs may, if they think fit, require a translation if the carnet is completed in any other language. The translation is to be furnished by the importer or his agent.

4. Customs offices authorized to accept A.T.A. carnets:
   All Customs offices.

5. Official hours for A.T.A. operations:
   All hours during which Customs offices are open to the public. All Customs offices except those at international airports are closed on Saturdays and legal holidays.

6. Guaranteeing association:
   The Association of Chambers of Commerce of South Africa,
   P.O. Box 91267,
   Auckland Park 2006,
   South Africa

7. Body issuing carnets:
   The Association of Chambers of Commerce of South Africa,
   P.O. Box 91267,
   Auckland Park 2006,
   South Africa
II. Field of application

1. Temporary admission operations under the following international Conventions:
   
   (a) “Professional Equipment” Convention;
   
   (b) “Exhibitions and Fairs” Convention.

2. Temporary admission operations under national laws and regulations:
   
   Commercial samples owned abroad and imported for the purpose of being shown or demonstrated in the Republic of South Africa for soliciting orders for goods to be supplied from abroad.

3. Transit:
   
   Where by reason of their size and nature unaccompanied goods must necessarily be removed from the Customs office of importation to another Customs office for examination and clearance for temporary admission at the latter office.

4. Postal traffic:
   
   A.T.A. carnets are not accepted for postal traffic.
SPAIN

I. General

1. Date of ratification: 6-4-1964.

2. Territorial application:
   Customs territory, which comprises the mainland, the Balearic Isles, the Canary Islands, Ceuta and Melilla.

3. Languages in which carnets may be completed:
   Spanish. The Customs may require a translation when the carnet is completed in another language, but will refrain from doing so if the particulars given can be understood. In practice, no difficulty arises in respect of English, French or Portuguese.

4. Customs offices authorized to accept A.T.A. carnets:
   In general, all major Customs offices are authorized to accept A.T.A. carnets.

5. Official hours for A.T.A. operations:
   A.T.A. operations may be carried out during normal office hours.

6. Guaranteeing association:
   Consejo Superior de las Cámaras Oficiales de Comercio Industria y Navegación, 19, rue de Claudio Coello, Madrid I.

7. Bodies issuing carnets:
   All official Chambers affiliated to the Consejo Superior.

II. Field of application

1. Temporary admission operations under the following international Conventions:
   All Conventions relating to the temporary admission of goods, particularly:
   (a) “Professional Equipment” Convention;
   (b) “Exhibitions and Fairs” Convention;
   (c) “Scientific Equipment” Convention;
   (d) “Pedagogic Material” Convention;
   (e) “Commercial Samples” Convention;
   (f) “Private Road Vehicles” Convention: spare parts for repair of vehicles;
   (g) “Commercial Road Vehicles” Convention: spare parts for repair of vehicles;
   (h) “Aircraft and Pleasure boats” Convention: spare parts for repair of aircraft and pleasure boats.
2. Temporary admission operations under national laws and regulations:

(a) Goods temporarily admitted:

The goods concerned in all the cases of temporary admission provided for by national laws and regulations, for example:

(i) Boats and vehicles of all kinds for competitions;
(ii) Horses and other animals which are to take part in competitions;
(iii) Vehicles, performing and other animals, scenery equipment and devices, costumes, musical instruments and other effects or materials used by artistes in public performances;
(iv) Fire-arms imported by passengers for hunting or for sporting competitions, where a temporary admission Customs document is required (more than two);
(v) Sporting equipment and other effects or goods transported by tourists, where a temporary admission Customs document is required;
(vi) Educational, scientific, technical or cultural films;
(vii) Transportation equipment of all kinds, motors, machinery, tools, instruments, apparatus and accessories thereof, imported exclusively for non-profit-making operations.

(b) Special conditions:

The only operations excluded are temporary admission operations relating to equipment subject to partial taxation under national laws and regulations. This applies in particular to transport equipment of all kinds, motors, machinery, tools, instruments and appliances imported temporarily for use in carrying out profit-making operations in Spain.

(c) Re-exportation:

(d) Remarks:

A.T.A. carnets may be used instead of the prescribed temporary exportation documents for all authorized temporary exportation operations.

3. Transit:

Transit operations in the following cases:

(a) Goods covered by an A.T.A. carnet arriving from and destined for a country other than Spain, whether or not they are goods whose temporary admission is authorized in Spain;

(b) Goods covered by an A.T.A. carnet that have to be declared for temporary admission at an inland Customs office.

4. Postal traffic:

For the operations listed above.
SRI LANKA

1. General

1. Date of accession: 14-7-1981.

2. Territorial application:
   Democratic Socialist Republic of Sri Lanka.

3. Languages in which carnets may be completed:
   English.

4. Customs offices authorized to accept A.T.A. carnets:
   All passenger and cargo terminals at Colombo airport, the sea ports of Colombo, Galle, Trincomalee and the passenger ferry terminal at Talaimannar.

5. Official hours for A.T.A. operations:
   (a) At the passenger terminals at the Colombo airport, sea ports of Colombo, Galle, Trincomalee and the ferry terminal at Talaimannar at all hours;
   (b) At the cargo terminals at the Colombo airport and the sea ports of Colombo, Galle and Trincomalee as follows:
       (1) 9 a.m. to 4.15 p.m. on each day from Monday to Friday. These are normal working hours.
       (2) outside normal working hours as mentioned in (1) above and on Saturday, Sunday and Statutory holidays, on application being made to the local office and on payment of the prescribed fees.

6. Guaranteeing association:

7. Body issuing carnets:
   Sri Lanka National Council of the International Chamber of Commerce.
II. Field of application

1. Temporary admission operations under the following international Conventions:
   (a) “Exhibitions and Fairs” Convention;
   (b) “Commercial Samples” Convention;
   (c) “Pedagogic Material” Convention;
   (d) “Scientific Equipment” Convention;
   (e) “Professional Equipment” Convention.

2. Temporary admission operations under national laws and regulations:
   Nil.

3. Transit:
   Transit operations within the meaning of the A.T.A. Convention.

4. Postal traffic:
   For the operations listed above.
SWEDEN

I. General

1. Date of accession: 19-3-1964.

2. Territorial application:
   Customs territory.

3. Languages in which carnets may be completed:
   Swedish, Danish, English, French, German, Norwegian. The Customs may require a translation if the carnets are completed in any other language.

4. Customs offices authorized to accept A.T.A. carnets:
   (a) Central Custom Houses (centraltullkammare),
   (b) Custom Houses (tullkammare) and
   (c) Customs Stations (tullstationer) along the land frontiers.

5. Official hours for A.T.A. operations:
   Office hours on weekdays:
   – Custom Houses ((a) and (b) above): Monday – Friday, usually 8.30 a.m. to 4 p.m.
   – Customs Stations ((c) above): Monday-Saturday, usually 7 a.m. to 9 p.m.
   A.T.A. operations can usually be carried out outside office hours against a special fee, if notice is given in advance.

6. Guaranteeing association:
   Stockholms Handelskammare, Vstra TradgardsgA.T.A.n 9,
   P. O. Box 16050, S-10322 Stockholm.

7. Bodies issuing carnets:
   The Swedish Chambers of Commerce.

II. Field of application

1. Temporary admission operations under the following international Conventions:
   (a) “Professional Equipment” Convention;
   (b) “Exhibitions and Fairs” Convention;
   (c) “Commercial Samples” Convention.

   Note:
   Spare parts for “road vehicles” are dealt with under a simplified procedure and no security is required.
2. *Temporary admission operations under national laws and regulations:*
   Goods for use at international sports contests. Articles to be shown to one or several resellers or other potential buyers.

3. *Transit:*
   Goods carried through Sweden.

4. *Postal traffic:*
   For the operations listed above.
SWITZERLAND

I. General

1. Date of ratification: 30-4-1963.

2. Territorial application:
   Customs territory. Extended to the Principality of Liechtenstein for such time as the Treaty of Customs Union with Switzerland remains in force.

3. Languages in which carnets may be completed:
   French, German or Italian. The Customs may require a translation if the carnet is completed in any other language.

4. Customs offices authorized to accept A.T.A. carnets:
   Main Customs offices and some subsidiary Customs offices.

5. Official hours for A.T.A. operations:
   Monday to Friday : 8 a.m. to 12 noon; 2 p.m. to 6 p.m.
   Saturday : 8 a.m. to 12 noon (when circumstances permit, Customs offices may handle commercial samples outside those hours).

6. Guaranteeing association:
   Alliance des Chambres de commerce suisses (Vereinigung der Schweizerischen Handelskammern - Associazione delle Camere di Commercio Svizzere), 4 boulevard du Theatre, Case Postale 65, CH-1211 Genève 11.

7. Bodies issuing carnets:
   The Swiss Chambers of Commerce and the Chamber of Industry of the Principality of Liechtenstein, which is affiliated to the Alliance des Chambres de commerce suisses.

II. Field of application

1. Temporary admission operations under the following international Conventions:
   (a) “Professional Equipment” Convention;
   (b) “Exhibitions and Fairs” Convention;
   (c) “Scientific Equipment” Convention;
   (d) “Pedagogic Material” Convention;
   (e) “Commercial Samples” Convention;
   (f) “Private Road Vehicles” Convention repair of vehicles;
   (g) “Commercial Road Vehicles” Convention: spare parts for repair of vehicles.
   Re-exportation of the spare parts referred to in (f) and (g) above may be waived on proper application for clearance for home use and payment of the duties and taxes chargeable.
2. Temporary admission operations under national laws and regulations:
   
   (a) Goods temporarily admitted:
   
   (i) sports equipment for contests, where a temporary admission document is still required for the equipment concerned (this applies to racing vehicles, go-carts and motorcycles);
   
   (ii) foreign advertising vehicles and foreign vehicles used to demonstrate goods (demonstration vehicles), belonging to a firm operating from abroad and used by the foreign owner or his employees;
   
   (iii) precious stones and pearls, non set (competent officers only);
   
   (iv) films for viewing.

   (b) Special conditions:

   Nil.

   (c) Re-exportation:

   The period of temporary admission allowed in respect of the vehicles under (a) (ii) will depend upon the circumstances but will in no case exceed three months.

   (d) Remarks:

   “Sports equipment” ((a) (i)) does not include animals.

3. Transit:

   Transit operations within the meaning of the A.T.A. Convention.

4. Postal traffic:

   For the operations listed above.
THAILAND

1. General

1. Date of accession: 30 September 1994.

2. Territorial application:
   Customs territory.

3. Languages in which carnets may be completed:
   Thai or English languages. The Customs will require a translation into Thai language if the particulars given in English or in any other language can not be understood by officers in attendance. The translation is to be furnished by the holder or his authorized representative.

4. Customs offices authorized to accept A.T.A. carnets:
   All full-service Customs offices.

5. Official hours for A.T.A. operations:
   A.T.A. carnets are accepted during the official hours for general goods traffic. These hours are usually 8.30 a.m. to 12.00 noon and 1.00 p.m. to 4.30 p.m., from Monday to Friday. However, Customs operations may be authorized outside the official hours on payment of the prescribed fees and subject to prior notice. Goods imported or exported in air passenger’s luggage could be cleared at all hours of arrival of scheduled passenger flights.

6. Guaranteeing association:
   Board of Trade of Thailand, 150 Rajbopit Road, Bangkok 10200.

7. Body issuing carnets:
   Board of Trade of Thailand, 150 Rajbopit Road, Bangkok 10200.
II. Field of application

1. Temporary admission operations under the following international Conventions:
   (a) “Professional Equipment” Convention;
   (b) “Exhibitions and Fairs” Convention;
   (c) “Scientific Equipment” Convention;
   (d) “Commercial Samples” Convention.

2. Temporary admission operations under national laws and regulations:
   Nil.

3. Transit:
   Transit operations within the meaning of the A.T.A. Convention.

4. Postal traffic:
   A.T.A. carnets are not accepted for postal traffic.
TURKEY

I. General


2. Territorial application:
   The Customs territory.

3. Languages in which carnets may be completed:
   Turkish, English, French, German.

4. Customs offices authorized to accept A.T.A. carnets:
   All Class 1 Customs offices.

5. Official hours for A.T.A. operations:
   Official office hours.

6. Guaranteeing association:
   Türkiye Ticaret Odaları, Sanayi Odaları ve Ticaret Borsaları Birliği, A.T.A.türk Bulvarı No. 149
   Bakanlıklar, Ankara. (Union of Turkish Chambers of Commerce and Commercial Exchanges).

7. Bodies issuing carnets:

II. Field of application

1. Temporary admission operations under the following international Conventions:
   (a) “Professional Equipment” Convention;
   (b) “Exhibitions and Fairs” Convention;
   (c) “Commercial Samples” Convention;
   (d) “Seafarers” Convention;
   (e) “Scientific Equipment” Convention;
   (f) “Pedagogic Material” Convention.
PART SIX

TURKEY (2)

2. Temporary admission operations under national laws and regulations:
   Nil.

3. Transit:
   A.T.A. carnets are not accepted for transit operations.

4. Postal traffic:
   A.T.A. carnets are not accepted for postal traffic.
UNITED KINGDOM

I. General

1. Date of accession: 19-7-1963.

2. Territorial application:
   Customs territory. Application is extended to Jersey, the Bailiwick of Guernsey, the Isle of Man, Gibraltar and Hong Kong. The London Chamber of Commerce and Industry issues and guarantees carnets for Jersey, the Bailiwick of Guernsey and the Isle of Man.

3. Languages in which carnets may be completed:
   English. Customs officers are given discretionary powers to require the importer or his agent to furnish an English translation where necessary. These powers are rarely used.

4. Customs offices authorized to accept A.T.A. carnets:
   A.T.A. carnets are accepted at all ports and airports where Customs facilities for the clearance of goods and passengers, baggage are provided.

5. Official hours for A.T.A. operations:
   There are no special hours relating only to the acceptance of A.T.A. carnets and Customs clearance is effected during the official hours of opening at the port or airport concerned. For traffic over the land boundary between the Republic of Ireland and Northern Ireland, the normal hours of opening are 09.00 - 17.00 hours.
   Provision exists, however, for attendance of Customs officers for the clearance of all goods, including those covered by A.T.A. carnets, outside the official hours of opening, if prior notice is given.

6. Guaranteeing association: (*)
   London Chamber of Commerce and Industry, 69, Cannon Street, London E.C. 4 N 5 AB.

7. Bodies issuing carnets: (*)

(*) The guaranteeing and issuing association for Gibraltar is the Gibraltar Chamber of Commerce, 40 Main Street, P.O. Box 29, Gibraltar.
   The guaranteeing and issuing association for Hong Kong is the Hong Kong General Chamber of Commerce, Swire House, 9th Floor, P.O. Box 52, Hong Kong.
II. Field of Application

1. Temporary admission operations under the following international Conventions:
   (a) “Professional Equipment” Convention;
   (b) “Exhibitions and Fairs” Convention;
   (c) “Scientific Equipment” Convention;
   (d) “Commercial Samples” Convention.

2. Temporary admission operations under national laws and regulations:
   (a) teaching aids;
   (b) positive cinematographic films, printed and developed, intended for projection prior to commercial use.

3. Transit: (*)
   Goods mentioned under items 1 and 2 above.

4. Postal traffic:
   A.T.A. carnets are not accepted for postal traffic.

(*) A.T.A. carnets may be used for transit operations at Hong Kong.
UNITED STATES

I. General

1. Date of accession: 3-12-1968.

2. Territorial application:
   The whole Customs territory, which comprises, at present, the States, the District of Columbia and Puerto Rico.

3. Language in which carnets may be completed:
   English. The Customs will require a translation if the carnet is completed in any other language.

4. Customs offices authorized to accept A.T.A. carnets:
   Customs offices at all ports of entry.

5. Official hours for A.T.A. operations:
   The normal duty hours.

6. Guaranteeing association:

7. Body issuing carnets:
   United States Council for International Business.

II. Field of application

1. Temporary admission operations under the following international Conventions:
   (a) “Professional Equipment” Convention;
   (b) “Commercial Samples” Convention.

2. Temporary admission operations under national laws and regulations:
   Nil.

3. Transit:
   Transit operations within the meaning of the A.T.A. Convention.

4. Postal traffic:
   A.T.A. carnets are not accepted for postal traffic.
PART 7

Extracts
from the Council Conventions
referred to in this Handbook
EXTRACTS FROM THE COUNCIL CONVENTIONS REFERRED TO IN THIS HANDBOOK

1. List of the Conventions

- “Professional Equipment” Convention
- “Exhibitions and Fairs” Convention
- “Packings” Convention
- “Seafarers” Convention
- “Scientific Equipment” Convention
- “Pedagogic Material” Convention
- “Istanbul” Convention
II. Common provisions (*)

1. Definitions

For the purposes of these Conventions:

a) the term “import duties” means Customs duties and all other duties and taxes payable on or in connection with importation and shall include all internal taxes and excise duties chargeable on imported goods, but shall not include fees and charges which are limited in amount to the approximate cost of services rendered and do not represent an indirect protection to domestic products or a taxation of imports for fiscal purposes;

b) the term “import duties and taxes” means Customs duties and all other duties, taxes, fees or other charges which are collected on or in connection with the importation of goods, but not including fees and charges which are limited in amount to the approximate cost of services rendered;

c) the term “temporary admission” means temporary importation free of import duties and taxes and free of import prohibitions and restrictions, subject to re-exportation;

d) the term “person”, means both natural and legal persons, unless the context otherwise:
   – requires (**);
   – shall mean both natural and legal persons (***)

2. Time-limit for re-exportation

The Contracting Parties also undertake to suspend, for the duration of the seizure, the requirement of re-exportation in the case of temporarily imported goods which have been seized. However, this does not apply to seizures made at the suit of private persons. (*****).

3. Waiver of the requirement of re-exportation (******)

Notwithstanding the requirement of re-exportation laid down by these Conventions, the re-exportation of all or part of material (******) badly damaged in duly authenticated accidents shall not be required, provided that it is:

a) subject to the import duties and taxes to which it is liable; or

b) abandoned free of all expense to the Exchequer of the country into which it was temporarily imported; or

c) destroyed, under official supervision, without expense to the Exchequer of the country into which it was temporarily imported;

as the Customs authorities may require.

(*) Do not apply to the “Istanbul” Convention, see Part Seven, IX.
(**) “Professional Equipment” and “Exhibitions and Fairs” Conventions only.
(***) “Packings” Convention only.
(****) Not included in the “Seafarers’ Convention.
(***** Not included in the “Seafarers’ Convention.
(******) “Exhibitions and Fairs” Convention: “... the re-exportation of badly damaged goods, goods of little value and perishable goods, shall not be required...”.
“Packings Convention”: “... the re-exportation of badly damaged packings shall not be required in the case of duly authenticated accidents...”
“Professional Equipment” Convention: “... of all or part of equipment badly damaged...”.


4. **Application of greater facilities**

The provisions of these Conventions set out the minimum of facilities to be accorded. They do not prevent the application of greater facilities which certain Contracting Parties grant or may grant in future by unilateral provisions or by virtue of bilateral or multilateral agreements.

5. **Territorial application**

For the purpose of these Conventions, the territories of Contracting Parties which form a Customs or economic union may be taken to be a single territory.

6. **Prohibitions and restrictions other than those of an economic character**

The Contracting Parties undertake to waive import prohibitions and restrictions of an economic character, but they remain free to apply any prohibitions or restrictions imposed under their national laws or regulations on grounds of public morality or order, public security, public hygiene or health, or for veterinary or phytopathological considerations, or relating to the protection of patents, trade marks and copyrights.

7. **Abuse of facilities granted**

In the event of any substitution, false declaration or act having the effect of causing a person (natural or legal) or material improperly to benefit from the facilities provided for in these Conventions, Contracting Parties are entitled to impose such penalties as may be prescribed by their national laws and regulations, and to recover any import duties and taxes chargeable.

### III. “Professional Equipment” Convention

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**Article 2**

Each Contracting Party bound by any Annex to the present Convention shall grant temporary admission to the equipment referred to in that Annex, subject to the conditions specified in Articles 1 to 22 and in that Annex. The term “equipment” shall be taken to include any relevant ancillary apparatus and accessories.

**Article 3**

In cases where a Contracting Party requires security for compliance with the conditions attached to temporary admission” the amount of such security shall not exceed the amount of the import duties chargeable by more than 10%.

**Article 4**

Equipment granted temporary admission shall be re-exported within six months from the date of importation. For valid reasons the Customs authorities may, within the limits laid down by the laws and regulations of the country of temporary importation, either grant a longer period or extend the initial period.
Article 5

Equipment granted temporary admission may be re-exported in one or several consignments to any country, through any Customs office open for such operations, and such re-exportation shall not be confined to the Customs office of importation.

............... 

Article 7 

Component parts imported to repair temporarily admitted equipment shall also be granted the facilities provided for in the present Convention.

Article 8

In the application of the present Convention, the Annex or Annexes for the time being in force to which a Contracting Party is bound shall be construed to be an integral part of the Convention, and in relation to that Contracting Party any reference to the Convention shall be deemed to include a reference to such Annex or Annexes.

............... 

ANNEX A

to the “Professional Equipment” Convention

Equipment for the press or for sound or television broadcasting

1. Definition

For the purposes of the present Annex the term “equipment for the press or for sound or television broadcasting” means equipment necessary for representatives of the press or of broadcasting or television organisations visiting a country for purposes of reporting or in order to transmit or record material for specified programmes.

2. Conditions of grant of temporary admission

The equipment:
(a) shall be owned by a natural person resident abroad or by a legal person established abroad;
(b) shall be imported by a natural person resident abroad or by a legal person established abroad;
(c) shall be capable of identification on re-exportation; provided that in the case of blank sound or image recording media the most flexible means of identification shall be applied;
(d) shall be used solely by or under the personal supervision of the visiting person;
(e) shall not be the subject of a hire contract or similar arrangement to which a person resident or established in the country of temporary importation is a party, provided that this condition shall not apply in the case of joint sound or television broadcasting programmes.

3. Illustrative list

(a) Equipment for the press, such as:
   Typewriters;
   Photographic or cinematographic cameras;
Sound or image transmitting, recording or reproducing apparatus;
Blank sound or image recording media.

(b) Sound broadcasting equipment, such as:
Transmission and communication apparatus;
Sound recording or reproducing apparatus;
Testing and measuring instruments and apparatus;
Operational accessories (clocks, stop-watches, compasses, generating sets, transformers, batteries and accumulators, heating and ventilating apparatus, etc.);
Blank sound recording media.

(c) Television broadcasting equipment, such as:
Television cameras;
Telekinema;
Testing and measuring instruments and apparatus;
Transmission and retransmission apparatus;
Communication apparatus;
Sound or image recording or reproducing apparatus;
Lighting equipment;
Operational accessories (clocks, stop-watches, compasses generating sets, transformers, batteries and accumulators, heating and ventilating apparatus, etc.);
Blank sound or image recording media;
“Film rushes”;
Musical instruments, costumes, scenery, and other stage properties.

(d) Vehicles designed or specially adapted for the purposes specified above.

ANNEX B
to the “Professional Equipment” Convention

Cinematographic equipment

1. Definition

For the purposes of the present Annex, the term “cinematographic equipment” means equipment necessary for a person visiting a country in order to make a specified film or films.

2. Conditions of grant of temporary admission

The equipment:
(a) shall be owned by a natural person resident abroad or by a legal person established abroad;
(b) shall be imported by a natural person resident abroad or by a legal person established abroad;
(c) shall be capable of identification on re-exportation; provided that in the case of blank image or sound recording media the most flexible means of identification shall be applied;
(d) shall be used solely by or under the personal supervision of the visiting person, provided that this condition shall not apply in the case of equipment imported for the production of a film under a co-production contract to which a person resident or established in the country of temporary importation is a party and which is approved by the competent authorities of that country under an inter-governmental agreement concerning cinematographic co-production;

(e) shall not be the subject of a hire contract or similar arrangement to which a person resident or established in the country of temporary importation is a party.
3. **Illustrative list**

(a) Equipment for the press, such as:
- Cameras of all kinds;
- Testing and measuring instruments and apparatus;
- Camera “dolllies” and booms;
- Lighting equipment;
- Sound recording or reproducing apparatus;
- Blank image or sound recording media;
- “Film rushes”;
- Operational accessories (clocks, stop-watches, compasses, generating sets, transformers, batteries and accumulators, heating and ventilating apparatus, etc.);
- Musical instruments, costumes, scenery, and other stage properties.

(b) Vehicles designed or specially adapted for the purposes specified above.

**ANNEX C**

to the “Professional Equipment” Convention

**Other professional equipment**

1. **Definition**

For the purposes of the present Annex the term “other professional equipment” means equipment, of a kind not referred to in the other Annexes to the present Convention, necessary for the exercise of the calling, trade or profession of a person visiting a country to perform a specified task. It does not include equipment which is to be used for internal transport or for the industrial manufacture or packaging of goods or (except in the case of handtools) for the exploitation of natural resources, for the construction, repair or maintenance of buildings or for earth moving and like projects.

2. **Conditions of grant of temporary admission**

The equipment:
- (a) shall be owned by a natural person resident abroad or by a legal person established abroad;
- (b) shall be imported by a natural person resident abroad or by a legal person established abroad;
- (c) shall be capable of identification on re-exportation;
- (d) shall be used solely by or under the personal supervision of the visiting person.

3. **Illustrative list**

(a) Equipment for erection, testing, commissioning, checking, control, maintenance or repair of machinery, plant, means of transport, etc., such as:
- Tools;
- Measuring, checking or testing equipment and instruments (temperature, pressure, distance, height, surface, speed, etc.) including electrical instruments (voltmeters, ammeters, measuring cables, comparators, transformers, recording instruments, etc.) and jigs;
- Apparatus and equipment for taking photographs of machines and plant during or after erection;
- Apparatus for survey of ships.

(b) Equipment necessary for businessmen, business efficiency consultants, productivity experts, accountants and members of similar professions, such as:
- Typewriters;
Sound transmitting, recording or reproducing apparatus;
Calculating instruments and apparatus.

(c) Equipment necessary for experts undertaking topographical surveys or geophysical, prospecting work, such as:
Measuring instruments and apparatus;
Drilling equipment;
Transmission and communication equipment.

(d) Instruments and apparatus necessary for doctors, surgeons, veterinary surgeons, midwives and members of similar professions.

(e) Equipment necessary for archeologists, paleontologists, geographers, zoologists and other scientists.

(f) Equipment necessary for entertainers, theatre companies and orchestras, including all articles used for public or private performances (musical instruments, costumes, scenery, animals, etc.).

(g) Equipment necessary for lecturers to illustrate their lectures.

(h) Vehicles designed or specially adapted for the purposes specified above, such as mobile inspection units, travelling workshops and travelling laboratories.

IV. “Exhibitions and Fairs” Convention

Article 1

For the purposes of the present Convention:
(a) the term “event” means:
1. a trade, industrial, agricultural or crafts exhibition, fair, or similar show or display; or
2. an exhibition or meeting which is primarily organised for a charitable purpose; or
3. an exhibition or meeting which is primarily organised to promote any branch of learning, art, craft, sport or scientific, educational or cultural activity, to promote friendship between peoples, or to promote religious knowledge or worship; or
4. a meeting of representatives of any international organisation or international group of organisations, or
5. a representative meeting of an official or commemorative character;
   except exhibitions organised for private purposes in shops or business premises with a view to the sale of foreign goods;

Article 2

1. Temporary admission shall be granted to:
   (a) goods intended for display or demonstration at an event;
(b) goods intended for use in connection with the display of foreign products at an event, including:

(i) goods necessary for the purpose of demonstrating foreign machinery or apparatus to be displayed,

(ii) construction and decoration material, including electrical fittings, for the temporary stands of foreign exhibitors,

(iii) advertising and demonstration material which is demonstrably publicity material for the foreign goods displayed, for example, sound recordings, films and lantern slides, as well as apparatus for use therewith;

(c) equipment including interpretation apparatus, sound recording apparatus and films of an educational, scientific or cultural character intended for use at international meetings, conferences or congresses.

2. The facilities referred to in paragraph 1 of this Article shall be granted provided that:

(a) the goods are capable of identification on re-exportation;

(b) the number or quantity of identical articles is reasonable having regard to the purpose of importation;

(c) the Customs authorities of the country of temporary importation are satisfied that the conditions of the present Convention shall be fulfilled.

Article 3

Unless the national laws and regulations of the country of temporary importation so permit, goods granted temporary admission shall not, whilst they are the subject of the facilities granted under the present Convention:

(a) be loaned, or used in any way for hire or rewards; or

(b) be removed from the place of the event.

Article 4

1. Goods granted temporary admission shall be re-exported within six months from the date of importation. However Customs authorities of the country of temporary importation may, with due regard to the circumstances and in particular the duration and nature of the event, require that the goods be re-exported within a shorter period which shall, nevertheless, extend at least one month after the termination of the event.

2. Notwithstanding the provisions of paragraph 1 of this Article the Customs authorities shall allow such goods which are to be displayed or used at a subsequent event to remain within the country of temporary importation, subject to compliance with such conditions as may be required by the laws and regulations of that country and provided that the goods are re-exported within one year of the date of importation.

3. For valid reasons the Customs authorities may, within the limits laid down by the laws and regulations of the country of temporary importation, either grant longer periods than those provided for in paragraphs 1 and 2 of the present Article or extend the initial period.

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Article 5

1. ...........

2. Goods granted temporary admission may be disposed of otherwise than by re-exportation, and in particular may be taken into home use, subject to compliance with the conditions and formalities applicable under the laws and regulations of the country of temporary importation in respect of such goods imported directly from abroad.

Article 6

1. Unless a reservation has been notified in respect of certain goods under the terms of Article 23 of the present Convention, import duties shall not be levied and import prohibitions and restrictions shall be waived, and where temporary admission has been granted re-exportation shall not be required, in respect of the following goods:

(a) Small samples which are representative of foreign goods displayed at an event, including such samples of foods and beverages, either imported in the form of such samples or produced from imported bulk materials at that event, provided that:

(i) they are supplied free of charge from abroad and are used solely for distribution free of charge to the visiting public at the event, for individual use or consumption by the persons to whom they are distributed,

(ii) they are identifiable as advertising and are samples individually of little value,

(iii) they are unsuitable for commercial purposes and are, where appropriate, packed in quantities appreciably smaller than the smallest retail package,

(iv) samples of foods and beverages which are not distributed in packs as provided for in (iii) above are consumed at the event, and

(v) the aggregate value and quantity of the samples are, in the opinion of the Customs authorities of the country of importation, reasonable having regard to the nature of the event, the number of visitors to it and the extent of the exhibitor’s participation therein;

(b) Goods imported solely for demonstration or for the purpose of demonstrating the operation of a foreign machine or apparatus displayed at an event and consumed or destroyed in the course of such demonstration, provided that the aggregate value and quantity of such goods are, in the opinion of the Customs authorities of the country of importation, reasonable having regard to the nature of the event, the number of visitors to it and the extent of the exhibitor’s participation therein;

(c) Products of low value used up in constructing, furnishing or decorating the temporary stands of foreign exhibitors at an event, such as paint, varnish and wallpaper;

(d) Printed matter, catalogues, trade notices, price lists, advertising posters, calendars, whether or not illustrated, and unframed photographs, which are demonstrably publicity material for the foreign goods displayed at an event, provided that:

(i) they are supplied free of charge from abroad and are used solely for distribution free of charge to the visiting public at the event, and

(ii) the aggregate value and quantity of such goods are, in the opinion of the Customs authorities of the country of importation, reasonable having regard to the nature of the event, the number of visitors to it and the extent of the exhibitor’s participation therein.

2. The provisions of paragraph 1 of this Article shall not be applicable to alcoholic beverages, tobacco goods and fuels.
Article 7

Files, records, forms and other documents which are imported for use as such at or in connection with international meetings, conferences or congresses, shall be admitted free of import duties and free of any import prohibition or restriction.

Article 8

Each Contracting Party shall reduce to a minimum the Customs formalities required in connection with the facilities provided for in the present Convention. All regulations concerning such formalities shall be promptly published.

Article 9

1. In cases where a Contracting Party requires security for compliance with the conditions governing the granting of facilities provided for in the present Convention, the amount of such security shall not exceed the amount of the import duties chargeable by more than 10 %.

2. Such Contracting Parties shall endeavour to accept whenever possible a general security from the organiser of the event or from any other person approved by the Customs authorities, in place of individual security which might be required under paragraph 1 of this Article.

Article 10

1. Customs examination and clearance on the importation and re-exportation of goods which are to be, or have been, displayed or used at any event shall, whenever possible and appropriate, be effected at that event.

2. Each Contracting Party shall endeavour, wherever it deems it appropriate in view of the importance and size of the event, to establish a Customs office for a reasonable period within the premises of an event held within its territory.

3. Goods granted temporary admission may be re-exported in one or several consignments and through any Customs office open for such operations, and such re-exportation shall not be confined to the Customs office of importation, except in cases where, with a view to benefiting from a simplified procedure, the importer undertakes to re-export his goods through the Customs office of importation.

Article 11

Products obtained incidentally during the event from temporarily imported goods, as a result of the demonstration of displayed machinery or apparatus, shall be subject to the provisions of the present Convention.

Article 14

The provisions of the present Convention shall not preclude the application of:

(a) national or conventional provisions not of a Customs nature regulating the organisation of events;
V. “Packings” Convention

Article 1

For the purposes of the present Convention:
(a) the term “packings” includes all articles used, or to be used, as packings in the state in which they are imported; it includes in particular:
(i) holders used, or to be used, as external or internal coverings for goods;
(ii) holders on which goods are, or are to be, rolled, wound, or attached;
it excludes packing materials such as straw, paper, glass-wool and shavings, when imported in bulk;
it also excludes transport equipment, in particular “containers” as defined in Article 1 (b) of the Customs Convention on Containers done at Geneva on 18 May 1956;
(b), (c) ..........
(d) the term “filled” as applied to packings, means used in conjunction with other goods;
(e) the term “contained goods” means goods with which packings are filled;

Article 2

Temporary admission shall be granted to packings provided that they are identifiable at re-exportation, and that:
(a) if imported filled, they are declared as being for re-exportation empty or filled;
(b) if imported empty, they are declared as being for re-exportation filled; such re-exportation to be effected by the person to whom the temporary admission facilities are granted.

Article 3

The present Convention does not modify the legislation of Contracting Parties regarding the assessment of import duties on contained goods.

Article 4

Each Contracting Party undertakes wherever it deems it possible to dispense with the requirement of security in favour of an undertaking to re-export the packings in question.

Article 5

Packings granted temporary admission shall be re-exported within six months from the date of importation in the case of packings imported filled and within three months from that date in the case of packings imported empty. These periods may be extended for valid reasons by the Customs authorities of the country of importation within the limits laid down by the legislation of that country.
Article 6

Packings granted temporary admission may be re-exported in one or several consignments, to any country, through any Customs office open to such operations, and such re-exportation shall not be confined to the Customs office of importation.

Article 7

Packings granted temporary admission shall not, even occasionally, be used within the country of importation except for the purpose of exportation of goods. In the case of packings imported filled, this restriction shall apply only as from the time when the packings have been emptied.

VI. “Seafarers” Convention

Article 1

For the purposes of the present Convention:
(a) the term “welfare material” means material, for the pursuit of cultural, educational, recreational, religious or sporting activities by seafarers and shall include reading material, audiovisual material, sports gear, hobby material and equipment for religious activities (including vestments), as set out in the list, which is not exhaustive, in the Annex to the present Convention;
(b) the term “seafarer” means any person carried on board a ship and charged with duties in connection with its working or service at sea;
(c) the term “welfare establishment” means hostels, clubs or recreation centres for seafarers, managed either by official organisations or by religious or other not-for-profit organisations, and places of worship where services for seafarers are regularly held;

Article 2

This Convention shall apply to the importation into the territory of a Contracting Party of welfare material for the use of seafarers on foreign ships engaged in international maritime traffic.

Article 3

1. The Contracting Parties undertake to grant to welfare material in the circumstances set out in Article 4, and subject to re-exportation, conditional relief from:
   (a) import duties and taxes,

2. These facilities shall be granted by the Contracting Parties under procedures involving the minimum of formalities and delay.
3. The application of provisions relating to prohibitions and restrictions imposed for the purposes of protection of public morality shall not hinder the speed of transfer of welfare material in the cases referred to in paragraphs (a), (b) and (c) of Article 4.

Article 4

The facilities provided for in Article 3 shall apply to welfare material which is:

(a) imported into the territory of a Contracting Party for delivery to and use on board a foreign ship engaged in international maritime traffic, lying in a port in that territory;

(b) taken off a ship for delivery to and use on board a foreign ship engaged in international maritime traffic lying in the same port or in another port in the same territory;

(c) taken off a ship for re-exportation;

(d) intended for repair;

(e) awaiting disposal in accordance with paragraph (a), (b) or (c) of this Article;

(f) landed from a ship for temporary use ashore by the crew for a period not exceeding the ship’s stay in port.

Article 5

The facilities provided for in Article 3 shall be extended to welfare material temporarily imported for a period not exceeding six months for use in welfare establishments, subject to the minimum formalities necessary for control.

ANNEX

to the “Seafarers” Convention

Illustrative list of welfare material

(a) Reading material, such as:

Books;
Correspondence courses;
Newspapers, journals and periodicals;
Pamphlets on welfare facilities in ports.

(b) Audio-visual material, such as:

Sound reproducing instruments;
Tape-recorders;
Radio sets, television sets;
Cinematographic and other projectors;
Recordings on tapes or discs (language courses, radio programmes, greetings, music and entertainment);
Films, exposed and developed;
Film slides.

(c) Sports gear, such as:

Sports wear;
Balls; Racquets and nets;
Deck games;
Athletic equipment;
Gymnastic equipment.
(d) Hobby material, such as:
   Indoor games;
   Musical instruments;
   Material for amateur dramatics;
   Materials for painting, sculpture, woodwork and metalwork, etc.
   and for carnet making.

(e) Equipment for religious activities (including vestments).

(f) Parts and accessories for welfare material.

VII. “Scientific Equipment” Convention

Article 1

For the purposes of this Convention:
(a) the term “scientific equipment” means instruments, apparatus, machines or accessories therefor
   used for purposes of scientific research or education;
(b), (c) .................
(d) the term “approved institutions” means public or private scientific or educational institutions
   whose aims are essentially non-profit making and which have been approved by the competent
   authorities of the importing country for the purpose of receiving scientific equipment on
   temporary admission;

Article 2

Each Contracting Party undertakes to grant temporary admission to:
(a) scientific equipment which is to be used within its territory solely;
(b) spare parts for scientific equipment which has been granted temporary admission under
   paragraph (a) of this Article;
(c) tools specially designed for the maintenance, checking, gauging or repair of scientific equipment
   which is used within its territory solely for purposes of scientific research or education.

Article 3

Temporary admission of the scientific equipment, spare parts and tools may be made subject to
the following conditions:
(a) that they are imported by approved institutions and used under their control and responsibility;
(b) that they are used for non-commercial purposes within country of importation;
(c) that they are imported in reasonable quantities having regard to the purpose of the importation;
(d) that they are capable of identification on re-exportation;
(e) that while they are in the country of importation they remain in the ownership of a natural person
   resident abroad or a legal person established abroad.
Article 4

Each Contracting Party may suspend, in whole or in part, the undertakings given under this Convention where goods of equivalent scientific value to the scientific equipment or spare parts whose temporary admission is sought are produced and available in the country of importation.

Article 5

Each Contracting Party undertakes wherever it deems it possible not to require security for the amount of import duties and taxes, but to be satisfied with a written undertaking. Such undertaking may be required for each importation or on a general basis for a specified period or, where applicable, for the period of approval of the institution.

Article 6

1. Scientific equipment granted temporary admission shall be reexported within six months from the date of importation. However, the Customs authorities of the country of temporary importation may require re-exportation within a shorter period considered sufficient to achieve the object of temporary importation.

2. For valid reasons, the Customs authorities may either grant a longer period or extend the initial period.

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Article 7

Scientific equipment granted temporary admission may be reexported in one or several consignments, through any Customs office open for such operations, and not necessarily through the Customs office of importation.

Article 8

Scientific equipment granted temporary admission may be disposed of otherwise than by re-exportation, and in particular may be taken into home use, subject to compliance with the conditions and formalities laid down by the laws and regulations of the country of temporary importation.

Article 9 (*)

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Article 10

The provisions laid down in Article 9 above shall also apply to parts which have been replaced as a result of repairs or alterations undergone by the scientific equipment while in the country of temporary importation.

(*) The provisions related to Article 9 are included in the “Common provisions” (see above, page 4, paragraph 3).
Article 11

The provisions of Articles 6, 7, 8 and 9 shall also apply to the spare parts and tools referred to in Article 2.

Article 12

1. Each Contracting Party shall reduce to a minimum the Customs formalities required in connection with the facilities provided for in this Convention. All regulations concerning such formalities shall be promptly published.

2. Customs examination and clearance on the importation and re-exportation of scientific equipment shall, whenever possible and appropriate, be effected at the place of use of the equipment.

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VIII. “Pedagogic Material” Convention

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Article 1

For the purposes of this Convention:

(a) the term “pedagogic material” means any material used for purposes of education or vocational training, and especially the models, instruments, apparatus, machines and accessories therefor shown in the non-limitative list in the Annex to this Convention;

(b), (c) ……………

(d) the term “approved institutions”, means public or private educational or vocational training institutions whose aims are essentially non-profit making and which have been approved by the competent authorities of the importing country for the purpose of receiving pedagogic material on temporary admission;

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Article 2

Each Contracting Party undertakes to grant temporary admission to:

(a) pedagogic material which is to be used within its territory solely for purposes of education or vocational training;

(b) spare parts for pedagogic material which has been granted temporary admission under paragraph (a) of this Article, and tools specially designed for the maintenance, checking, gauging or repair of such material.

Article 3

Temporary admission of the pedagogic material, spare parts and tools may be made subject to the following conditions:

(a) that they are imported by approved institutions and used under their control and responsibility;

(b) that they are used for non-commercial purposes within the country of importation;
(c) that they are imported in reasonable quantities having regard to the purpose of the importation;
(d) that they are capable of identification on re-exportation;
(e) that while they are in the country of importation they remain in the ownership of a natural person resident abroad or a legal person established abroad.

Article 4

Each Contracting Party may suspend, in whole or in part, the undertakings given under this Convention where:
(a) goods of equivalent pedagogic value to the pedagogic material whose temporary admission is sought, or
(b) spare parts which can be used in place of those whose temporary admission is sought,
are produced and available in the country of importation.

Article 5

Each Contracting Party undertakes wherever it deems it possible not to require security for the amount of import duties and taxes, but to be satisfied with a written undertaking. Such undertaking may be required for each importation or on a general basis for a specified period or, where applicable, for the period of approval of the institution.

Article 6

1. Pedagogic material granted temporary admission shall be reexported within six months from the date of importation. However, the Customs authorities of the country of temporary importation may require re-exportation within a shorter period considered sufficient to achieve the object of temporary importation.

2. For valid reasons, the Customs authorities may either grant a longer period or extend the initial period.

Article 7

Pedagogic material granted temporary admission may be reexported in one or several consignments, through any Customs office open for such operations, and not necessarily through the Customs office of importation.

Article 8

Pedagogic material granted temporary admission may be disposed of otherwise than by re-exportation, and in particular may be taken into home use, subject to compliance with the conditions and formalities laid down by the laws and regulations of the country of temporary importation.

Article 9 (*)

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(*) The provisions related to Article 9 are included in the “Common provisions” (see above, page 4, paragraph 3).
Article 10

The provisions laid down in Article 9 above shall also apply to parts which have been replaced as a result of repairs or alterations undergone by the pedagogic material while in the country of temporary importation.

Article 11

The provisions of Articles 6, 7, 8 and 9 shall also apply to the spare parts and tools referred to in Article 2.

Article 12

1. Each Contracting Party shall reduce to a minimum the Customs formalities required in connection with the facilities provided for in this Convention. All regulations concerning such formalities shall be promptly published.

2. Customs examination and clearance on the importation and re-exportation of pedagogic material, spare parts and tools, shall whenever possible and appropriate, be effected at the place of use of the material.

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ANNEX

to the “Pedagogic Material” Convention

Non-limitative list of pedagogic material

(a) Sound or image recorders or reproducers, such as:
   Slide and filmstrip projectors;
   Cinematographic projectors;
   Back-projectors and episcopes;
   Magnetophones, magnetoscopes and video equipment;
   Closed circuit television equipment.

(b) Sound and image media, such as:
   Slides, filmstrips and microfilms;
   Cinematographic films;
   Sound recording (magnetic tapes, discs);
   Videotapes.

(c) Specialised material, such as:
   Bibliographic equipment and audio-visual material for libraries;
   Mobiles libraries;
   Language laboratories;
   Simultaneous interpretation equipment;
   Programmed teaching machines, mechanical or electronic;
   Material specially designed for the education or vocational training of handicapped persons.

(d) Other material, such as:
   Wall charts, models, graphs, maps, plans, photographs and drawings;
   Instruments, apparatus and models designed for demonstrational purposes;
   Collections of items with visual or audio pedagogic information, prepared for the teaching of a subject (study kits);
Instruments, apparatus, tools and machine-tools for learning a trade or craft.

IX. “Istanbul” Convention

Article 1

For the purposes of this Convention, the term:

a) “temporary admission” means:
the Customs procedure 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; such goods (including means of transport) must be imported for a specific purpose and must be intended for re-exportation within a specified period and without having undergone any change except normal depreciation due to the use made of them;

b) “import duties and taxes” means:
Customs duties and all other duties, taxes, fees or other charges which are collected on or in connection with the importation of goods (including means of transport), but not including fees and charges which are limited in amount to the approximate cost of services rendered;

d) “temporary admission papers” means:
the international Customs document accepted as a Customs declaration which makes it possible to identify goods (including means of transport) and which incorporates an internationally valid guarantee to cover import duties and taxes;

f) “person” means:
both natural and legal persons, unless the context otherwise requires;

Article 2

1. Each Contracting Party undertakes to grant temporary admission, in accordance with the provisions of this Convention, to the goods (including means of transport) specified in the Annexes of this Convention.

2. Without prejudice to the provisions of Annex E, temporary admission shall be granted with total conditional relief from import duties and taxes and without application of import restrictions or prohibitions of economic character.

Article 4

1. Unless otherwise provided for in an Annex, each Contracting Party shall have the right to make the temporary admission of goods (including means of transport) subject to the production of a Customs document and provision of security.

2. Where (under paragraph 1 above) security is required, persons who regularly use the temporary admission procedure may be authorized to provide general security.
3. Unless otherwise provided for in an Annex, the amount of security shall not exceed the amount of the import duties and taxes from which the goods (including means of transport) are conditionally relieved.

4. For goods (including means of transport) subject to import prohibitions or restrictions under national legislation, an additional security may be required under the provisions laid down in national legislation.

Article 5

Without prejudice to temporary admission operations under the provisions of Annex E, each Contracting Party shall accept, in lieu of its national Customs documents and as due security for the sums referred to in Article 8 of Annex A, temporary admission papers valid for its territory and issued and used in accordance with the conditions laid down in that Annex for goods (including means of transport) temporarily imported under the other Annexes to this Convention which it has accepted.

Article 6

Each Contracting Party may make the temporary admission of goods (including means of transport) subject to the condition that they be identifiable when temporary admission is terminated.

Article 7

1. Goods (including means of transport) granted temporary admission shall be re-exported within a given period considered sufficient to achieve the object of temporary admission. Such a period is laid down separately in each Annex.

2. The Customs authorities may either grant a longer period than that provided for in each Annex, or extend the initial period.

3. When the goods (including means of transport) granted temporary admission cannot be re-exported as a result of a seizure other than a seizure made at the suit of private persons, the requirement of re-exportation shall be suspended for the duration of the seizure.

Article 8

Each Contracting Party may, on request, authorize the transfer of the benefit of the temporary admission procedure to any other person, provided that such other person:

(a) satisfies the conditions laid down in this Convention; and

(b) accepts the obligations of the first beneficiary of the temporary admission procedure.

Article 9

Temporary admission is normally terminated by re-exportation of the goods (including means of transport) granted temporary admission.

Article 10

Temporarily admitted goods (including means of transport) may be re-exported in one or more consignments.
Article 11

Temporarily admitted goods (including means of transport) may be re-exported through a Customs office other than that through which they were imported.

Article 12

Temporary admission may be terminated with the agreement of the competent authorities, by placing the goods (including means of transport) in a free port or free zone, in a Customs warehouse or under a Customs transit procedure with a view to their subsequent exportation or other authorized disposal.

Article 13

Temporary admission may be terminated by clearance for home use, when circumstances justify and national legislation so permits, subject to compliance with the conditions and formalities applicable in such case.

Article 14

1. Temporary admission may be terminated where goods (including means of transport) have been seriously damaged by accident or force majeure and are, as the Customs authorities may decide:

   a) subjected to the import duties and taxes to which they are liable at the time when they are presented to the Customs in their damaged condition for the purpose of terminating temporary admission:

   b) abandoned, free of all expense, to the competent authorities of the territory of temporary admission, in which case the person benefiting from temporary admission shall be free of payment of import duties and taxes; or

   c) destroyed, under official supervision, at the expense of the parties concerned any parts or materials salvaged being subjected, if cleared for home use, to the import duties and taxes to which they are liable at the time when, and in the condition in which they are presented to the Customs after accident or force majeure.

2. Temporary admission may also be terminated where, at the request of the person concerned, the goods (including means of transport) are disposed of in one of the ways provided for in paragraph 1 (b) or (c) above, as the Customs authorities may decide.

3. Temporary admission may also be terminated at the request of the person concerned where that person satisfies the Customs authorities of the destruction or total loss of the goods (including means of transport) by accident or force majeure. In that case the person benefiting from temporary admission shall be free of payment of import duties and taxes.

Article 16

1. When temporary admission is subject to prior authorization, this shall be granted by the competent Customs office as soon as possible.

2. When, in exceptional cases, non-Customs authorization is required, this shall be granted as soon as possible.
Article 17

The provisions of this Convention set out the minimum facilities to be accorded. They do not prevent the application of greater facilities which Contracting Parties grant or may grant in future by unilateral provisions or by virtue of bilateral or multilateral agreements.

Article 18

1. For the purpose of this Convention, the territories of Contracting Parties which form a Customs or Economic Union may be taken to be a single territory.

2. Nothing in this Convention shall prevent Contracting Parties which form a Customs of Economic Union from enacting special provisions applicable to temporary admission operations in the territory of that Union, provided those provisions do not reduce the facilities provided for by this Convention.

Article 19

The provisions of this Convention shall not preclude the application of prohibitions or restrictions imposed under national laws and regulations on the basis of non-economic considerations such as considerations of public morality or order, public security and public hygiene or health, veterinary or phytosanitary considerations, considerations relating to the protection of endangered species of wild fauna and flora, or considerations relating to the protection of copyright and industrial property.

Article 20

1. Any breach of the provisions of this Convention shall render the offender liable in the territory of the Contracting Party where the offence was committed to the penalties prescribed by the legislation of that Contracting Party.

2. When it is not possible to establish in which territory an irregularity occurred, it shall be deemed to have been committed in the territory of the Contracting Party where it is detected.

Article 21

The Contracting Parties shall communicate to one another, on request and to the extent allowed by national legislation, information necessary for implementing the provisions of this Convention.

Article 24

4. Any Member, State or Customs territory referred to in paragraph 1 or 3 of this Article shall at the time of signing without reservation of ratification, ratifying or acceding to this Convention specify the Annexes it accepts, it being necessary to accept Annex A and at least one other Annex.
Article 27

Upon the entry into force of an Annex to this Convention containing a rescinding provision, that Annex shall terminate and replace the conventions on the provisions of the conventions which are the subject of the rescinding provision, in relations between the Contracting Parties which have accepted that Annex and are Contracting parties to such Conventions.

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ANNEXES TO THE ISTANBUL CONVENTION

Annex A  concerning temporary admission papers (A.T.A. carnets and CPD carnets)
Annex B.1. concerning goods for display or use at exhibitions, fairs, meetings or similar events
Annex B.2. concerning professionnal equipment
Annex B.3. concerning containers, pallets, packings, samples and other goods imported in connection with a commercial operation
Annex B.4. concerning goods imported in connection with a manufacturing operation
Annex B.5. concerning goods imported for educational, scientific or cultural purposes
Annex B.6. concerning travellers’ personal effects and goods imported for sports purposes
Annex B.7. concerning tourist publicity material
Annex B.8. concerning goods imported as frontier traffic
Annex B.9. concerning goods imported for humanitarian purposes
Annex C  concerning means of transport
Annex D  concerning animals
Annex E  concerning goods imported with partial relief from import duties and taxes.
PART 8
Extracts
from other
international Conventions
referred to in this Handbook
EXTRACTS FROM OTHER INTERNATIONAL CONVENTIONS
REFERRED TO IN THIS HANDBOOK

I. List of the Conventions

– “Commercial Samples” Convention
– “Private Road Vehicles” Convention
– “Commercial Road Vehicles” Convention
– “Aircraft and Pleasure boats” Convention
– Protocol to the “Convention concerning facilities for touring”
– “Containers” Convention.
II. “Commercial Samples” Convention

Article 3

Temporary duty-free admission of other samples

1. For the purpose of this Article the term "samples" means articles which are representative of a particular category of goods already produced or are examples of goods the production of which is contemplated on condition that they:

   (a) are owned abroad and are imported solely for the purpose of being shown or demonstrated in the territory of importation for the soliciting of orders for goods to be supplied from abroad; and

   (b) are not sold or put to normal use except for purposes of demonstration or used in any way for hire or reward while in the territory of importation; and

   (c) are intended to be re-exported in due course; and

   (d) are capable of identification on re-exportation;

but does not include identical articles brought in by the same individual, or sent to a single consignee, in such quantity that, taken as a whole, they no longer constitute samples under ordinary commercial usage.

2. Samples which are chargeable with import duties shall, when imported from the territory of another Contracting Party, with or without the intervention of a commercial traveller, by persons established in the territory of any Contracting Party, be temporarily admitted into the territory of any of the Contracting Parties free of import duties, subject to the amount of the import duties and any other amount that may be payable being deposited or security being given for payment if necessary. Any deposits taken (other than those required in virtue of Article 6 of this Convention) shall not, however, exceed the amount of the import duties by more than 10 per cent.

3. To obtain the facilities provided for in this Article, the persons concerned must comply with the relevant laws and regulations prescribed by the authorities of the territory of importation and the Customs formalities in force in that territory. As regards vehicles and industrial and agricultural machinery or equipment of a value for Customs purposes exceeding 1,000 United States dollars (or the equivalent in other currencies), importers may be required to declare the place of destination of such machinery, equipment or vehicles; they may also be required by the Customs authorities of the country of importation to establish, at any time, that the machinery, equipment or vehicles are at the declared places. The Customs authorities of the country of importation may seal such machinery, equipment or vehicles or otherwise preclude their operation during the time in which temporary duty-free admission is allowed and limit the places where these goods may be operated for demonstration purposes.

4. The Customs authorities of the territory of importation shall, as a general rule, recognise as sufficient for the future identification of samples the marks which have been affixed by the Customs authorities of a Contracting Party, provided that the said samples are accompanied by a descriptive list certified by the Customs authorities of the latter Contracting Party. Additional marks may be affixed to the samples by the Customs authorities of the territory into which they are imported only if they are necessary, in the opinion of those authorities, to ensure the identification of the samples on re-exportation. Any mark affixed to samples shall not be such as to destroy their usefulness.

5. The period allowed for re-exportation of samples which qualify for exemption from import duties under this Article shall be not less than six months. When the period allowed for
re-exportation has expired, the amount of the import duties and any other amount due may be charged on samples which have not been re-exported. These amounts may also be charged, before the expiry of the period, on samples which cease to satisfy the conditions of paragraph 1 of this Article.

6. On the re-exportation within the permitted time of samples imported under this Article, the refund of any amount deposited or the release of any security given on importation in accordance with paragraph 2 of this Article shall be effected without delay at any of the Customs offices situated at the frontier or in the interior of the territory which possesses the necessary authority, subject to the deduction of the duties and any other amount payable on samples not produced for re-exportation. When special circumstances exist deposits may, however, be returned by other means, provided the return is effected promptly. Each Contracting Party shall publish a list of the Customs offices on which the said authority has been conferred.


Article 5

Temporary duty-free admission of advertising films

Each Contracting Party shall accord the facilities provided by Article 3 of the present Convention, subject to the conditions laid down in that Article, to positive cinematograph advertising films of a width not exceeding 16 mm. shown to the satisfaction of its Customs authorities to consist essentially of photographs (with or without sound track) showing the nature or operation of products or equipment whose qualities cannot be adequately demonstrated by samples or catalogues, provided that the films:

(a) relate to products or equipment offered for sale or for hire by a person established in the territory of another Contracting Party; and

(b) are of a kind suitable for exhibition to prospective customers but not for general exhibition to the public; and

are imported in a packet which contains not more than one copy of each film and which does not form part of a larger consignment of films.

Article 6

Temporary waiver of import prohibitions and restrictions

1. No Contracting Party shall apply import prohibitions or restrictions (other than import duties), whether made effective through quotas, import licences or other measures, on the importation from the territory of another Contracting Party of goods:

(a) ........

(b) which qualify (or would qualify if they were dutiable) for temporary duty-free admission by virtue of the provisions of Article 3 or Article 5 of this Convention;

provided that the importation of such goods does not give rise to any payment other than for freight or insurance or for services provided in the territory of importation by a person established in that territory.

2. In the case of goods which qualify (or would qualify if they were dutiable) for temporary duty-free admission by virtue of the provisions of Article 3 or Article 5, this waiver of import
prohibitions or restrictions shall extend only to the period for which temporary duty-free admission is allowed (or would be allowed if the goods were dutiable). In the case of non re-exportation of such goods within the period during which the application of any import prohibitions or restrictions has been waived under paragraph 1 of this Article, the authorities of the importing country may apply such measures as would have been applicable if the import prohibitions or restrictions had not been so waived. To this end, the authorities of the territory of importation may require appropriate guarantees, such as the deposit of a special security over and above any security deposited against payment of import duties.

3. The provisions of this Convention shall not prevent a Contracting Party from applying import prohibitions or restrictions:

(a) necessary to protect public morals or essential security interests;

(b) necessary to protect human, animal or plant life or health;

(c) relating to the importation of gold or silver;

(d) necessary to secure compliance with laws or regulations relating to Customs enforcement, the enforcement of State monopolies, the protection of patents, trade marks and copyrights;

(e) necessary to prevent deceptive practices;

(f) relating to the products of prison labour;

(g) necessary to the application of standards or regulations for the classification, grading or marketing of commodities in international trade.

...............  

III. “Private Road Vehicles” Convention

...............  

Article 1

For the purpose of this Convention:

a) ........

b) the term “vehicles” shall, unless the context otherwise requires, mean all road motor vehicles (including cycles with engines) and trailers (whether imported with the vehicle or separately), together with their component parts, and normal accessories and equipment, when imported with the vehicle;

c) the term “private use” shall exclude the transport of persons for remuneration, reward or other consideration and the industrial or commercial transport of goods with or without remuneration;

...............  

Article 2

1. Each of the Contracting States shall grant temporary admission without payment of import duties and import taxes and free of import prohibitions and restrictions, subject to re-exportation and to the other conditions laid down in this Convention, to vehicles owned by persons normally resident outside its territory which are imported and utilized, for their private use on the occasion of a temporary visit, either by the owners of the vehicles or by other persons normally resident outside its territory.
Article 4

1. Component parts imported for the repair of a particular vehicle already temporarily imported shall be admitted temporarily without payment of import duties and import taxes and free of import prohibitions and restrictions. Contracting States may require these parts to be covered by temporary importation papers.

2. Replaced parts which are not re-exported shall be liable to import duties and import taxes except where, in conformity with regulations of the country concerned, they may be abandoned free of all expense to the Exchequer or destroyed, under official supervision, at the expense of the parties concerned.

IV. “Commercial Road Vehicles” Convention

Article 1

For the purpose of this Convention:

a) .......

b) the term “vehicles” shall mean all road motor vehicles and all trailers which can be coupled to such vehicles (whether imported with the vehicle or separately), together with their spare parts and their normal accessories and equipment, when imported with the vehicle;

c) the term “commercial use” shall mean use for the transport of persons for remuneration, reward or other consideration or for the industrial or commercial transport of goods with or without remuneration;

d) .......

e) the term “undertakings”, shall mean commercial or industrial concerns, whatever their legal status, and shall include natural persons engaged in commercial or industrial activities;

f) .......

Article 2

1. Each of the Contracting Parties shall grant temporary admission without payment of import duties and import taxes and free of import prohibitions and restrictions, subject to re-exportation and to the other conditions laid down in this Convention, to vehicles registered in the territory of any of the other Contracting Parties and imported and used in international road traffic for commercial use by undertakings operating from that territory.

Article 5

1. Component parts imported for the repair of a particular vehicle already temporarily imported shall be admitted temporarily without payment of import duties and import taxes and free of import prohibitions and restrictions. Contracting Parties may require these parts to be covered by temporary importation papers.
2. Replaced parts which are not re-exported shall be liable to import duties and taxes except where, in conformity with the regulations of the country concerned, they may be abandoned free of all expense to the Exchequer or destroyed, under official supervision, at the expense of the parties concerned.

...............  

V. “Aircraft and Pleasure boats” Convention

Article 1

For the purpose of this Convention:

a) ........

b) the term “boats” shall mean all pleasure boats and pleasure vessels with or without engines together with their spare parts, and their normal accessories and equipment when imported with the boats or vessels;

c) the term “aircraft” shall mean all aircraft with or without engines together with their spare parts and their normal accessories and equipment when imported with the aircraft;

d) the term “private use” shall mean the use of aircraft or boats, by their owners or by persons who have possession or control of them, whether on hire or otherwise, for non commercial purposes and, in particular, for purposes other than the transport of persons for remuneration, reward or other consideration or the industrial and commercial transport of goods with or without remuneration;

...............  

Article 2

1. Each of the Contracting Parties shall grant temporary admission without payment of import duties and import taxes and free of import prohibitions and restrictions, subject to re-exportation and to the other conditions laid down in this Convention, to aircraft and boats owned by persons normally resident outside its territory which are imported and utilized, for their private use on the occasion of a temporary visit, either by the owners of the aircraft or boats or by other persons normally resident outside its territory.

...............  

Article 4

1. Component parts imported for the repair of a particular aircraft or boat already temporarily imported shall be admitted temporarily without payment of import duties and import taxes and free of import prohibitions and restrictions. Contracting Parties may require these parts to be covered by temporary importation papers.

2. Replaced parts which are not re-exported shall be liable to import duties and import taxes except where, in conformity with the regulations of the country concerned, they may be abandoned free of all expense to the Exchequer or destroyed, under official supervision, at the expense of the parties concerned.

...............
VI. Protocol to the “Convention concerning facilities for touring”

................

Article 2

Each of the Contracting States shall admit free of import duties and import taxes the following articles provided they are imported from another Contracting State and that there is no reason to fear abuse:

a) Documents (folders, pamphlets, books, magazines, guides, posters framed or unframed, unframed photographs and photographic enlargements, maps whether illustrated or not, printed window transparencies) for free distribution, the chief purpose of which is to encourage the public to visit foreign countries, *inter alia* to attend cultural, touristic, sporting, religious or professional meetings or demonstrations held in such foreign countries, provided these documents do not contain more than 25 per cent private commercial advertising and are obviously designed for general publicity purposes;

b) Lists and year-books of foreign hotels published or sponsored by official tourist agencies and time-tables of transport services operating abroad, when such documents are for free distribution and do not contain more than 25 per cent private commercial advertising;

c) Technical material sent to the accredited representatives or correspondents appointed by national official tourist agencies, not intended for distribution, i.e., year-books, telephone directories, lists of hotels, catalogues of fairs, samples of negligible value of handicraft, documentation about museums, universities, spas and similar institutions.

Article 3

Subject to the conditions laid down in article 4, the following material shall be admitted temporarily free of import duties and import taxes, without entering into a bond in respect of those duties and taxes or depositing those duties and taxes, when imported from one of the Contracting States chiefly for the purpose of encouraging the public to visit that State, *inter alia* to attend cultural, touristic, sporting, religious or professional meetings or demonstrations held in that country;

a) Material intended for display in the offices of the accredited representatives or correspondents appointed by the official national tourist agencies or in other places approved by the Customs authorities of the country of import: pictures and drawings; framed photographs and photographic enlargements; art books; paintings, engravings or lithographs, sculptures and tapestries and other similar works of art;

b) Display material (show-cases, stands and similar articles), including electrical and mechanical equipment required for operating such display;

c) Documentary films, records, tape recordings and other sound recordings intended for use in performances at which no charge is made, but excluding those whose subjects lend themselves to commercial advertising and those which are on general sale in the country of importation;

d) A reasonable number of flags;

e) Dioramas, scale models, lantern-slides, printing blocks, photographic negatives;

f) Specimens, in reasonable numbers, of articles of national handicrafts, local costumes and similar articles of folklore.
Article 4

1. The facilities mentioned in article 3 shall be granted on the following conditions:

a) The material must be despatched either by an official tourist agency or by a national tourist publicity agency affiliated therewith. Proof shall be furnished by presenting to the Customs authorities of the country of import a declaration made out in accordance with the model in the annex to this Protocol by the despatching agency;

b) The material must be imported for and on the responsibility of either the accredited representative of the official national tourist agency of the country of despatch or of the correspondent appointed by the aforesaid agency and approved by the Customs authorities of the country of import. The responsibility of the accredited representative of the approved correspondent includes in particular the payment of the import duties and taxes, which will be chargeable if the conditions laid down in this Protocol are not fulfilled;

c) The material imported must be re-exported without alteration by the importing agency. If the material granted temporary free admission is destroyed in accordance with the conditions laid down by the Customs authorities, the importer shall nevertheless be freed from the obligation to re-export.

2. The privilege of temporary free admission shall be granted for a period of at least twelve months.

............... 

VII. “Containers” Convention

............... 

Article 1

For the purposes of the present Convention:

............... 

c) the term “container” shall mean an article of transport equipment (lift-van, movable tank or other similar structure):

i) fully or partially enclosed to constitute a compartment intended for containing goods;

ii) of a permanent character and accordingly strong enough to be suitable for repeated use;

iii) specially designed to facilitate the carriage of goods, by one or more modes of transport, without intermediate reloading;

iv) designed for ready handling, particularly when being transferred from one mode of transport to another;

v) designed to be easy to fill and to empty; and

vi) having an internal volume of one cubic metre or more; the term “container” shall include the accessories and equipment of the container, appropriate for the type concerned, provided that such accessories and equipment are carried with the container. The term “container” shall not include vehicles, accessories or spare parts of vehicles, or packaging;

d) the term “internal traffic” shall mean the carriage of goods loaded in the territory of a State for unloading at a place within the territory of the same State.
Article 2

In order to benefit from the facilities provided for in the present Convention, containers shall be marked in the manner prescribed in Annex 1.

CHAPTER II

TEMPORARY ADMISSION

a) Temporary admission facilities

Article 3

1. Subject to the conditions laid down in articles 4 to 9, each Contracting Party shall grant temporary admission to containers, whether loaded with goods or not.

2. Each Contracting Party reserves the right not to grant temporary admission to containers which have been the subject of purchase, hire-purchase, lease or a contract of a similar nature” concluded by a person resident or established in its territory.

Article 4

1. Containers granted temporary admission shall be re-exported within three months from the date of importation. However, this period may be extended by the competent Customs authorities.

2. Containers granted temporary admission may be re-exported through any competent Customs office, even if that office is different from the one of temporary admission.

Article 5

1. Notwithstanding the requirement of re-exportation laid down in article 4, paragraph 1, seriously damaged containers shall not be required to be re-exported provided that, in conformity with the regulations of the country concerned and as the Customs authorities of that country may authorize, the containers are:

   a) subjected to the import duties and taxes to which they are liable at the time when, and in the condition in which they are presented; or

   b) abandoned, free of all expense, to the competent authorities of that country; or

   c) destroyed, under official supervision, at the expense of the parties concerned, any parts or materials salvaged being subjected to the import duties and taxes which they are liable at the time when, and in the condition in which they are presented.

2. If, as a result of a seizure, a container granted temporary admission cannot be re-exported, the requirement of re-exportation laid down in article 4, paragraph 1, shall be suspended for the duration of the seizure.
b) Temporary admission procedures

Article 6

Without prejudice to the provision of articles 7 and 8, containers temporarily imported under the terms of the present Convention shall be granted temporary admission without the production of Customs documents being required on their importation and re-exportation and without the furnishing of a form of security.

Article 8

Each Contracting Party shall retain the right, when the provisions of article 6 cannot be applied, to require the furnishing of a form of security and/or the production of Customs documents on the importation or re-exportation of the container.

c) Conditions of use of containers granted temporary admission

Article 9

1. Contracting Parties shall permit conveyance granted temporary admission under the terms of the present Convention to be used for the carriage of goods in internal traffic, in which case each Contracting Party shall be entitled to impose one or more of the conditions set out in Annex 3.

2. The facility provided for in paragraph 1 shall be granted without prejudice to the regulations in force in the territory of each Contracting Party regarding vehicles either drawing or carrying containers.

d) Special cases

Article 10

1. Temporary admission shall be granted to component parts intended for the repair of temporarily admitted containers.

2. Replaced parts not re-exported shall, in conformity with the regulations of the country concerned and as the Customs authorities of that country may authorize, be:
   a) subjected to the import duties and taxes to which they are liable at the time when, and in the condition in which, they are presented; or
   b) abandoned, free of all expense, to the component authorities of that country; or
   c) destroyed, under official supervision, at the expense of the parties concerned.

3. The provisions of articles 6, 7 and 8 shall be applicable mutatis mutandis to temporary admission of component parts, referred to in paragraph 1.
Article 11

1. The Contracting Parties agree to grant temporary admission to accessories and equipment of temporarily admitted containers, which are either imported with a container to be re-exported separately or with another container, or imported separately to be re-exported with a container.

2. The provisions of article 3, paragraph 2, and articles 4, 5, 6, 7 and 8 shall be applicable mutatis mutandis to the temporary admission of accessories and equipment of containers, referred to in paragraph 1. Such accessories and equipment may be used in internal traffic under the terms of article 9, paragraph 1, when carried with a container covered by the provisions of the said paragraph.
PART 9

Link between the A.T.A. Convention and the Istanbul Convention
LINK BETWEEN THE A.T.A. CONVENTION AND
THE CONVENTION ON TEMPORARY ADMISSION
(ISTANBUL CONVENTION)

I. Foreword

On 26 June 1990 the Council during its Sessions adopted the Convention on temporary admission and named it after the city where it was adopted; the Istanbul Convention.

The objectives of the Istanbul Convention are the following:

• to gather all existing temporary admission facilities under a single instrument;
• to avoid the need for the drawing up of any future instruments on temporary admission by creating a framework in which new categories of goods needing temporary admission facilities can be incorporated;
• to simplify and harmonize temporary admission formalities provided for under existing instruments;
• to extend the use of A.T.A. (admission temporaire/temporary admission) and CPD (Carnets de Passage en Douane) carnets by making the acceptance of these carnets obligatory to Customs whenever a document and security is required for temporary admission.

The Istanbul Convention consists of a body, incorporating the basic principles, and an unlimited number of Annexes. At present there are 13 Annexes:

• Annex A concerning temporary admission papers (A.T.A. and CPD carnets), in which the A.T.A. Convention has been incorporated in full.
• Annex E concerning partial relief from import duties and taxes.
• Eleven Annexes, Annex B.1. to B.9., C and D, each providing for temporary admission facilities for a specified category of goods.

Upon the entry into force of an Annex to this Convention containing a rescinding provision, that Annex shall terminate and replace the Conventions or the provisions of the Conventions which are the subject of the rescinding provision, in relations between the Contracting Parties which have accepted that Annex and are Contracting Parties to such Conventions.

The Conventions, or provisions thereof, which are the subject of a rescinding provision in the Istanbul Convention are listed below.

The Istanbul Convention has been published in the Handbook on the Istanbul Convention.

Conventions, or provisions thereof, which will be terminated and replaced by the respective Annexes to the Istanbul Convention.

2. Customs Convention concerning facilities for the importation of goods for display or use at exhibitions, fairs, meetings or similar events, Brussels, 8 June 1961.

6. Articles 2 to 11 and Annexes 1 (paragraphs 1 and 2) to 3 to the Customs Convention on Containers, Geneva, 2 December 1972.

7. Articles 3, 5 and 6 (1.b and 2) of the International Convention to facilitate the importation of commercial samples and advertising material, Geneva, 7 November 1952.


11. Articles 2 and 5 of the Convention concerning Customs facilities for touring, New York, 4 June 1954.


II. Recommendation concerning the acceptance of A.T.A. carnets in connection with temporary admission (25 June 1992)

List of Contracting Parties to the A.T.A. or the Istanbul Convention which have accepted the Recommendation:

Australia
Belgium
Canada
Cyprus
Czech Republic
Estonia
Finland
France
Germany
Ireland
Lebanon
Malta
Poland
Portugal
Qatar
Slovakia
Sweden
Switzerland
Turkey
United Kingdom
European Community

This Recommendation has also been published in the Handbook on the Istanbul Convention.
RECOMMENDATION OF THE CUSTOMS CO-OPERATION COUNCIL CONCERNING
THE ACCEPTANCE OF A.T.A. CARNETS IN CONNECTION WITH TEMPORARY
ADMISSION
(25 June 1992)

THE CUSTOMS CO-OPERATION COUNCIL,

RECALLING the Convention on Temporary Admission (Istanbul Convention) adopted at its 75th/76th
Sessions in Istanbul on 26 June 1990,

RECALLING that Appendix I to Annex A to that Convention lays down a model for temporary
admission papers (A.T.A. carpets) to be used for temporary admission of goods, excluding means of
transport, and that this model as well as the conditions for its use are virtually the same as those for
the A.T.A. carnet used for temporary admission under the terms of the Customs Convention on the
A.T.A. carnet for the temporary admission of goods, 1961, (A.T.A. Convention),

NOTING that Annex A to the Istanbul Convention is intended in due course to replace the A.T.A.
Convention but that the A.T.A. carnet system established by that Convention will continue to be
applied under the Istanbul Convention,

CONVINCED that measures should be taken to ensure the continuous unhampered functioning of the
A.T.A. carnet system,

CONSCIOUS of the fact that the model for the A.T.A. carnet as annexed to the A.T.A. Convention has
been revised only recently and that the associations issuing A.T.A. carnets have printed large stocks
of A.T.A. carpets, as revised,

RECOGNIZING the financial losses involved if the associations issuing A.T.A. carpets were required to
replace their newly printed stocks of A.T.A. carnets by new carnets modelled on the one laid down
in Appendix I to Annex A to the Istanbul Convention,

NOTING that the carnet issuing and guaranteeing associations operating under Annex A to the Istanbul
Convention will be the same as those operating under the A.T.A. Convention,

APPRECIATING the willingness of the issuing and guaranteeing associations operating under the
A.T.A. Convention to apply the A.T.A. carnet system also under the Istanbul Convention, and their
commitment to guarantee A.T.A. carnets provided for in both Conventions,

RECOMMENDS that Contracting Parties to the A.T.A. Convention or to the Istanbul Convention which
accept an A.T.A. carnet for temporary admission of goods into their territory, should accept both the
carpet model laid down in the Annex to the A.T.A. Convention and the carnet model laid down in
Appendix I to Annex A to the Istanbul Convention,

REQUESTS the Secretary General of the Customs Co-operation Council to notify the Contracting Parties
to the A.T.A. Convention or the Istanbul Convention of the undertaking by the issuing and
guaranteeing associations to guarantee, vis-a-vis the Customs administrations, the carnets provided
for in both Conventions. The Secretary General is also requested to append this Recommendation to
such a notification,
REQUESTS each Contracting Party to the A.T.A. Convention or the Istanbul Convention to notify the Secretary General of the Customs Co-operation Council whether it accepts or does not accept this Recommendation. Such notification shall be made within one year following the date on which the Secretary General notifies Contracting Parties of the undertaking by the issuing and guaranteeing associations to guarantee the carnets provided for in the two Conventions.

In the case of acceptance, the Contracting Party shall also notify the Secretary General of the date from which it will apply the Recommendation and of the conditions of its application.

Failure to notify the Secretary General of the Customs Co-operation Council within one year shall mean that the Contracting Party is unable to accept the Recommendation. However, a Contracting Party may accept this Recommendation at a later date.

The Secretary General shall transmit this information to the Customs administrations of Council Members. He shall also transmit it to the Customs administrations of the Members of the United Nations or of its specialized agencies, to Customs or Economic Unions which qualify as Contracting Parties and to the International Bureau of Chambers of Commerce.
III. List of the countries/territories in which A.T.A. carnets are accepted by Customs and guaranteed by the national guaranteeing association irrespective of the Convention under which they are issued.

These countries/territories have either accepted the CCC Recommendation as in Chapter II, or are Contracting Parties to both the A.T.A. and the Istanbul Convention.

Australia
Austria
Belgium
Canada
China
Cyprus
Czech Republic
Denmark
Estonia
Finland
France
Germany
Greece
Hong Kong, China
Ireland
Italy
Lebanon
Luxembourg
Malta
Mauritius
Netherlands
Nigeria
Poland
Portugal
Qatar
Russia
Slovakia
Spain
Sweden
Switzerland
Turkey
United Kingdom
European Community