

## ATA Carnet Information and Guidance

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## **What is an ATA Carnet?**

An ATA Carnet is Customs document that allows for the temporary movement of goods in to and out of countries that have signed up to the ATA Carnet System. Essentially it is a passport for your goods which allows for movement to take place with the minimum of fuss.

As a customs document, the carnet eliminates the need for potentially lengthy customs declarations or for cash deposits/security deposits with overseas customs

## **How much does an ATA Carnet Cost?**

Every carnet issued has an Issuing fee:

Chamber Members: £205+VAT

Other Members: £240+VAT

Non-Members: £330+VAT

You must then either pay a refundable deposit based on the value of the goods, where they are going, how long for and the type of goods, or open cover with Aviva for this amount via a one-off guarantee which has a minimum charge of £91.

## When/Where Can I use an ATA Carnet?

Under the various Customs Conventions that covers ATA Carnets, there are three separate conventions that we can issue carnets for these are as follows:

- **A) Commercial Samples** – When goods are going out of the UK to be shown to potential customers to generate sales.
- **B) International Trade Fairs/show/Exhibitions** – When goods are going out for the purpose of being exhibited in a trade show. This can include the items themselves as well as exhibition stands
- **C) Professional Equipment** – When goods are going out for the purpose of fulfilling their function for such things as dry weather testing, road testing etc

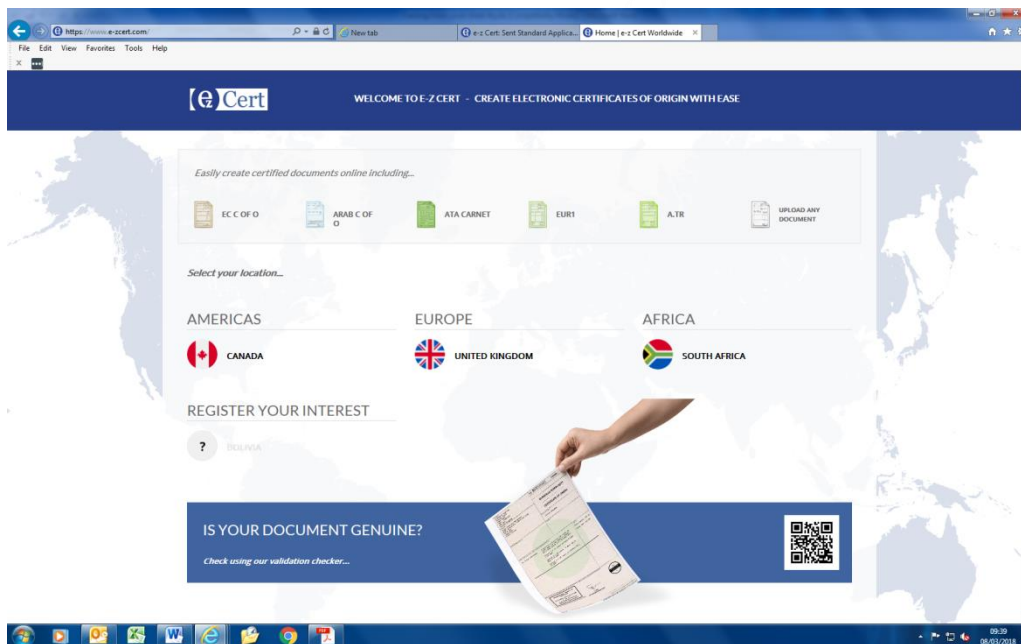
Below is a list of all countries that currently accept Carnets and the conventions they allow.

Albania  
Algeria  
Andorra  
Australia  
Bahrain **b) only**  
Belarus  
Bosnia and Herzegovina  
Brazil **b) and c) only at present**  
Canada **a) only**  
China  
Chile  
Cote d'Ivoire  
(Denmark) **necessary for Faroe Islands**  
European Community  
Gibraltar  
Hong Kong  
Iceland  
India **b) only for ITPO\* Trade Fairs**  
Indonesia **b) and c) only at present**  
Iran  
Israel  
Japan  
Kazakhstan **b) and c) only at present**  
Korea, Republic of  
Lebanon **b) and c) only at present**  
Macao  
Macedonia (Former Yugoslav Republic of)  
Madagascar

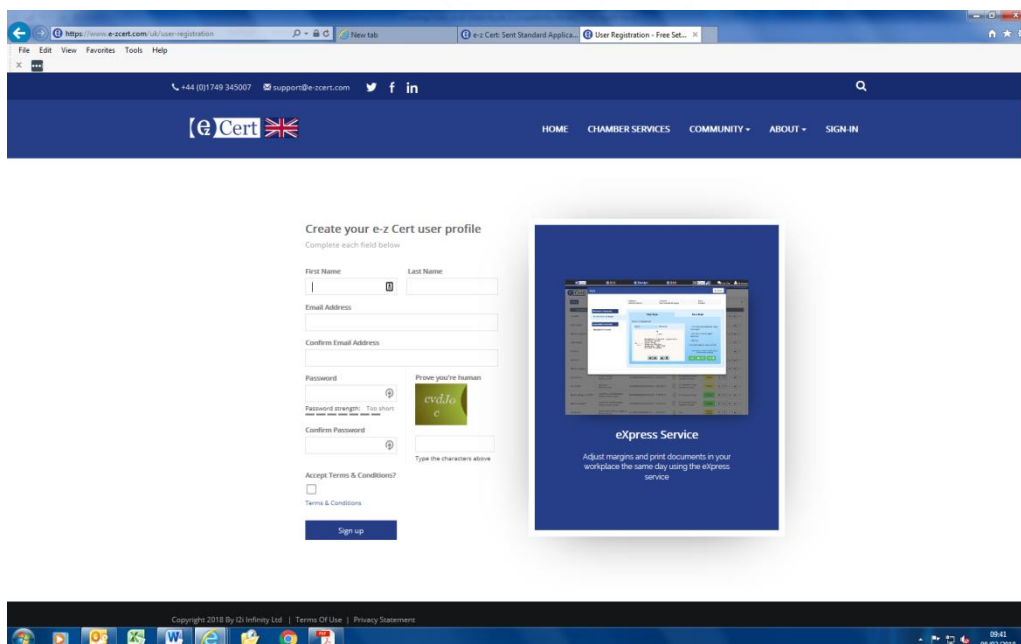
Malaysia  
Mauritius  
Mexico  
Moldova  
Mongolia **b) and c) only**  
Montenegro  
Morocco **b) only**  
New Zealand  
Norway  
Pakistan **b) and c) only at present**  
Qatar  
Russian Federation  
Senegal  
Serbia  
Singapore  
South Africa (territory also includes Namibia, Swaziland and Lesotho)  
(Spain) **compulsory for Canary Islands, Ceuta and Melilla**  
Sri Lanka  
Switzerland  
Taiwan **(not covered by ATA Carnet; must be applied for via London Chamber)**  
Thailand  
Tunisia **b) and c) only at present**  
Turkey  
Ukraine  
United Arab Emirates **b) only**  
USA **a) and c) only**

## How Can I apply for an ATA Carnet?

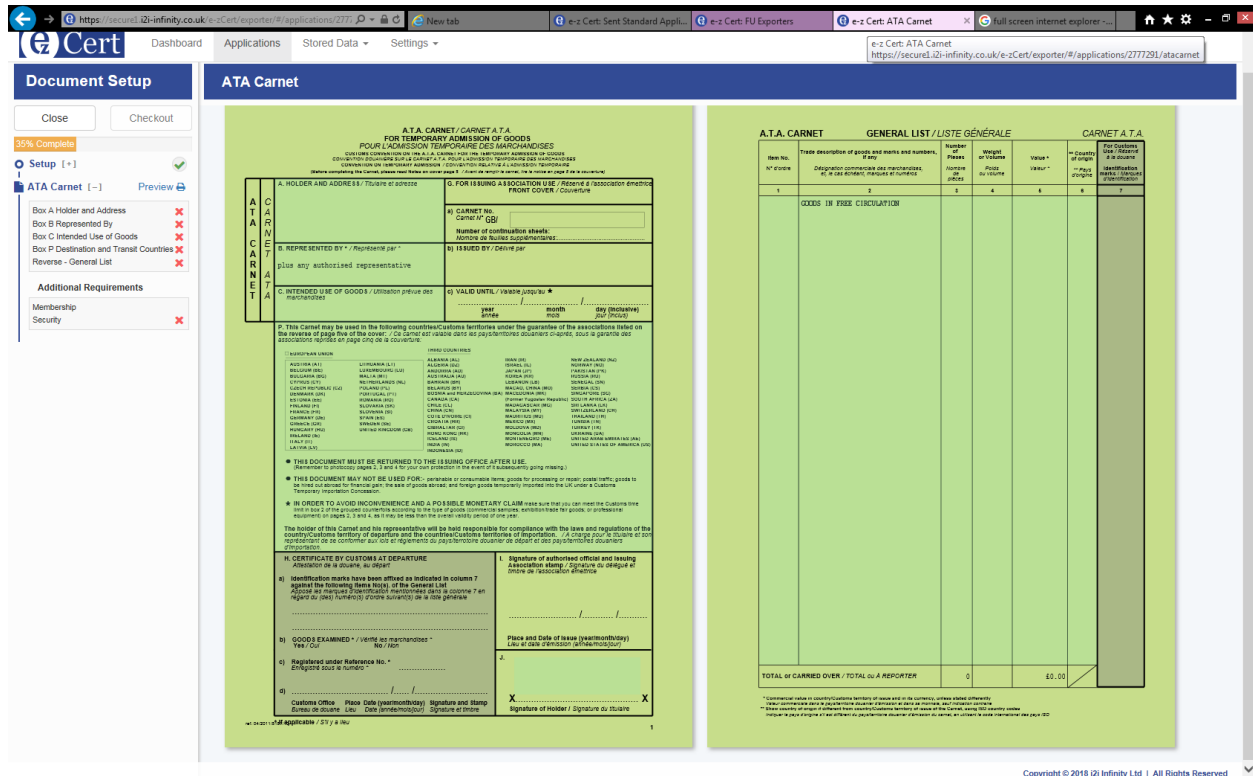
The best and most efficient way to apply for an ATA Carnet is through our online portal E-Cert. The web address for this is [www.ecert.sqs.com](http://www.ecert.sqs.com)



If you have yet to register on the website then this is the first thing you should do, creating an account and an exporter



Once registered on E-Z cert your account will be approved by us within a few minutes and then you are good to go. Applying for the carnet involves completing an electronic template



The screenshot shows the 'ATA Carnet' application form. On the left is the 'Document Setup' panel with sections for 'ATA Carnet' (35% Complete), 'Additional Requirements' (Membership, Security), and 'Reverse - General List'. The main form is divided into two parts: 'ATA CARNET' and 'GENERAL LIST / LISTE GÉNÉRALE'. The 'ATA CARNET' section includes fields for Holder Name and Address, Represented By, Intended Use of Goods, and Validity. The 'GENERAL LIST' section is a table for listing goods, with columns for Item No., Trade Description, Number, Weight, Value, and Country of Origin. The bottom of the form includes a section for 'Signature of authorized official and issuing association stamp' and 'Signature of Holder'.

Here is a run through of the information required in each section:

**Box A) Holder Name and Address** – In this box you enter the name and address of the owner of the goods

**Box B) Represented By** – In this box you enter the name(s) of the person(s) who will be using the carnet to clear customs at various points of the journey.

**Box C) Intended Use of goods** – In this box you choose the relevant reason(s) you are applying for the carnet as well as the type of goods you will be taking out

**Box P) Destination and Transit Countries** – In this box you indicate which carnet countries you and your goods will be travelling to as well as how many times you will be leaving the UK and finally detailing any carnet countries you might be transitting (typically only applicable if travelling by road)

**Reverse General List** – In this area you detail the items you are taking out with you. All equipment should have a full commercial description (ie Sony FS7 Camera system) including Serial numbers (where available). There are separate columns for quantity, weight (approx weight in Kg), Value (typically you declare the value at which it would

cost you to replace the item in question) and finally a column for the 2 digit ISO Country code (ie CN for China, DE for Germany, UK for United Kingdom)

The system automatically generates a gross weight and a total value of goods at the bottom.

**Membership** – Here you inform us whether you are members of Birmingham Chamber, another Chamber of Commerce or non-members.

**Security** – In this area you indicate what form of security you will provide against the carnet. As a temporary import document, you are avoiding paying duties and taxes by using the carnet, but to ensure people do not fraudulently use carnets to by pass paying duties on items they intend to sell there has to be a form of security and they take the following forms:

- **Cash Deposit** – A deposit based on where you are going and the value of the items. The deposit will be refunded when the carnet is returned to us and as long as it has been used correctly. Deposits may have to stay with us for around 2.5 years if the carnet has not been used correctly.
- **Immediate Cover using the Aviva Guarantee Scheme** – Due to the sometimes large size of the required deposit as well as how long we may have to keep hold of it, most applicants opt for this option which opens cover with Aviva for the required deposit amount by paying a one off non-refundable premium fee. This is calculated based on where you are going, how long for, the type of goods going out and the value of the goods.
- **Bank Guarantee** – An option we rarely see utilised. This is a document issued by a bank which promises they will pay any duties/taxes/finances on your behalf should there be any issues. You pay for this document to be issued and in the long run, you will also pay the bank whatever fees they pay us.
- **Continuing Guarantee** – For large companies who apply for hundreds of carnets a year we offer a continuing guarantee scheme. This sets out a credit limit which determines the total value of vehicles allowed out of the country at any one time. When carnets we add this to the utilised credited, when carnets are correctly discharged we remove this from the utilised credit.



## How do I use an ATA Carnet?

An ATA Carnet is there to make your movement of goods simple, and using it should be relatively easy for you. The carnet is made up of the following sheets which always remain in the carnet; these **permanent pages are numbered in the bottom right hand corner:**

Page 1 – This is your **green cover sheet** which includes your details, the details of who can use the carnet, the intended use of the goods covered by the carnet, the carnet number and the expiry date

Page 2 – This is the **yellow counterfoil**. This always stays in the carnet and acts as your/our record of the goods movements out of and back in to the UK. Customs will stamp and sign this as and when you leave or arrive back in to the UK

Page 3 – This is the **white counterfoil**. This always stays in the carnet and acts as your/our record of the goods movements in to and out of overseas countries. Customs will stamp and sign this as and when you enter or leave their country.

Page 4 – This is the **blue counterfoil**. This only appears in carnets where you are travelling by road and need to transit through countries that accept carnets on route to your destination. This will be stamped in to and back out of the country you are transiting through as you enter and leave.

After Page 3 (or Page 4 if applicable) the carnet then features a multitude of removable vouchers which act as Customs record of the carnet and the movement of the goods. These pages are coded in the bottom right hand corner as **exp, imp, re-exp, re-imp or tra**

exp – This is the **yellow Exportation voucher** and is stamped and removed by customs when the goods leave the UK.

imp – This is the **white Importation Voucher** and is stamped and removed by customs when the goods enter the overseas country you are visiting.

re-exp – This is the **white re-Exportation voucher** and is stamped and removed by customs when the goods leave the overseas country you are visiting.

re-imp – This is the **yellow re-Importation voucher** and is stamped and removed by customs when the goods return to the UK.

tra – These are the **blue Transit vouchers** and are stamped & removed by customs of a carnet country that you are transiting through via road to your destination



Below is a step by step guide on how to use the carnet on a typical movement.

- 1) As soon as you receive the carnet sign **Box J** of the green cover sheet.
- 2) Prior to your goods leaving, UK customs must make the carnet a "Live" document by stamping and completing **Box H** of the green cover sheet. You will typically get this done at the airport/port you leave from
- 3) UK Customs at the relevant airport/port you are leaving through will stamp and complete the first Exportation section of page 2. They will also remove the **first yellow exp. voucher** and expect you to sign and complete boxes D, E and F of this.
- 4) When you arrive in your destination country you must locate customs, if flying you should go through the red/anything to declare channel at the airport. Overseas customs will complete the first importation section of page 3. They will also remove the **first white imp. voucher** and expect you to sign and complete boxes D, E and F of this.
- 5) Once your visit is complete you **MUST** make sure that you get the goods stamped out of the country correctly. When leaving, locate customs at the relevant port/airport and they will complete the first re-exportation section of page 3. They will also remove the **first white re-exp voucher** and expect you to sign and complete boxes D, E and F of this. (if you are heading straight to another carnet country without returning to the UK first then you will repeat steps 4 and 5 with the next sequential vouchers/sections of pages 2 and 3 until ready to complete the next step)
- 6) When returning to the UK, customs will stamp and complete the first re-Importation section of page 2. They will also remove the **first yellow re-imp. voucher** and expect you to sign and complete boxes D, E and F of this.
- 7) If that is the only trip you are using the carnet for then once returned to the UK the Carnet should be returned to the address in **box b** of the green cover sheet
- 8) If you are using the carnet for multiple trips then you will repeat steps 3-6 but using the next exp/imp/re-exp/re-imp sections of pages 2 and 3, and the next sequential vouchers

## Front Cover

Annotations for the Front Cover:

- Your company details go here (points to the top section)
- Unique Carnet Number and expiry date (points to the middle section)
- UK customs complete and endorse here (points to the bottom left section)
- Chamber Stamp, signature and Issue Date (points to the bottom right section)
- You sign here (points to the bottom right section)

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## Counter Foils (pages 2 and 3)

Counter foil 1 (yellow) with red numbers 1 and 4.

Our proof of your trip. Never leaves the carnet

- 1 – Exportation. Stamped By UK Customs when you leave
- 2 – Importation. Stamped by overseas customs when you arrive
- 3 – Re-exportation. Stamped by overseas customs when you leave
- 4 – Re-importation. Stamped by UK customs when you return.

Counter foil 2 (white) with red numbers 2 and 3.

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## UK Vouchers

Used when leaving and returning to the UK.

Area marked in blue you need to read and complete while at customs.

Customs stamp and endorse the form at the same time as completing the counterfoil and remove these vouchers for their records

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## Overseas Vouchers

Used when entering and leaving an overseas country

Area marked in blue you need to read and complete while at customs.

Customs stamp and endorse the form at the same time as completing the counterfoil and remove these vouchers for their records

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## What happens if I don't use an ATA Carnet properly?

Even though carnets are simple to use, we know not everything goes as smoothly as planned. It is the holders responsibility to ensure that the carnet is used correctly at all times. Here are some examples of how the carnet can be used incorrectly:

- 1) **Box H of green cover sheet not endorsed by UK customs** – As mentioned previously, the stamping of this box makes it a “Live” document. Without this endorsement overseas customs can, if they wish to, refuse to accept it as a legitimate document, and refuse to allow your goods to enter the country.
- 2) **Goods not stamped out of overseas** – It is extremely important that you always get your goods stamped out of the country you have visited. If you fail to get the goods stamped as a re-export then it is imperative that you get the goods stamped back in to the UK correctly. If you do not get the goods stamped out then customs will eventually make a claim for full duties and taxes against the items covered by the carnet as they will operate under the assumption that the goods never left. Now, as long as you get the goods stamped back as a re-importation in to the UK then we can counter this claim as we will have proof that the goods returned.
- 3) **Taking less items than covered by the Carnet** – You can take as few as the items covered by the carnet as you want as long as you tell customs about this. If you are taking fewer items, then it is imperative that you tell each customs official you deal with at every point of the journey which items you are bringing and they will log this on the carnet. If you do not tell customs, you run the risk of them incorrectly logging that you have imported every item in to their country, and when leaving their country the goods in your possession will not match what their records show and they will assume you have left items in their country/sold the items and may demand duties and taxes.
- 4) **Taking items not covered by the carnet** – You cannot add items to a goods list on a carnet once it has been issued. If you try to bring items with you not covered by the carnet then you run the risk of having them seized by customs. Any items not covered by the carnet should either have their own carnet, or should be accompanied by an invoice for customs purposes only and a potential deposit will be required to be lodged with whatever country you are entering.

- 5) **Goods remain in overseas territory past the expiry date of the carnet** – A carnet is valid for 12 months and the goods should have been re-exported out of overseas by this expiry date. If the goods remain past this date then customs are within their right to refuse to deal with the carnet when you leave and will eventually claim full duties and taxes on the items. They may even charge full duties and taxes on the items before allowing you to leave the country.

## **Discharge Process and Customs Claims**

When a carnet is finished with it should be returned to us at the earliest convenience. This will allow us to examine it for issues and get the ball rolling as soon as possible with regards to any errors we spot.

When we receive the carnet we check to make sure it has been stamped and used correctly. If used correctly, we will notify you via email that we have received it and discharged

If there are issues with the carnet then we will notify you straight away. The most frequent issue is if there is no proof that the goods left overseas (i.e. the re-exportation and re-importation vouchers have not been stamped). We will advise you to contact HMRC ASAP to get them to visit your premises, inspect the items covered by the Carnet and issue a document called a Certificate of Location. As long as it is issued during the validity period of the carnet then this acts as definitive proof that the goods left overseas. For claims we close off using this, overseas customs will enforce a **regularisation fee/admin penalty of between £80-£150+VAT**, so it is ideal that you get the carnet stamped correctly.

Customs have around 33 months from the issuing date of the carnet to make a claim against any issues. Most of these can be closed off by presenting evidence (scans of the **re-importation section of Page 2** or a Certificate of Location will usually suffice) but in cases where the carnet has not been returned to us in a timely manner/lost after returning to the UK there is the potential that full duties and taxes will be claimed against all items covered by the carnet and we won't be able to do anything about it. This is why it is very important you get the carnet stamped properly and returned to us as soon as possible.

## **Examples of correctly stamped ATA Carnet Counterfoils**





**A.T.A. CARNET / CARNET A.T.A.** CARNET No. / Carnet N° **GB/LO 02/12/04389**

**EXPORTATION**

1. The goods described in the General List under item No(s).  
Les marchandises énumérées à la liste générale sous le(s) N°(s) **1-45**

2. Final date for duty-free re-importation  
Date limite pour la réimportation en franchise year / month / day **2013 03 / 15**

3. Other remarks\* / Autres remarques\* **BR 501131**

4. Customs Office / Bureau de douane **065**

5. Place / Lieu **LHR**

6. Date (year/month/day) / Date (année/mois/jour) **12/03/12**

H.M. REVENUE & CUSTOMS  
INTERNATIONAL TRADE (7)  
**13 MAR 2012**  
TERMINAL FIVE  
HEATHROW AIRPORT LONDON  
HOUNSLOW MIDDLESEX TW6 2LA

**RE-IMPORTATION**

1. The goods described in the General List under item No(s).  
Les marchandises énumérées à la liste générale sous le(s) N°(s) **1-49**

2. Other remarks\* / Autres remarques\* **BR 501131**

3. Customs Office / Bureau de douane **RED IS**

4. Place / Lieu **LHR**

5. Date (year/month/day) / Date (année/mois/jour) **2012/03/27**

H.M. REVENUE & CUSTOMS  
INTERNATIONAL TRADE (7)  
**27 MAR 2012**  
TERMINAL FIVE  
HEATHROW AIRPORT LONDON  
HOUNSLOW MIDDLESEX TW6 2LA

Exportation 1 – stamped out of the UK upon export

Re-importation 1 – Stamped by UK customs upon re-importation of items after the trip has finished

**FOR USE BY CUSTOMS OF COUNTRY/CUSTOMS  
RESERVÉ À LA DOUANE DU PAYS/TERRITOIRE**

**IMPORTATION**

1. The goods described in the General List under item No(s).  
Les marchandises énumérées à la liste générale sous le(s) N°(s) **1-176**

2. Final date for re-exportation / production to the Customs of goods\*  
Date limite pour la réexportation / la représentation à la douane des marchandises\* year / month / day **1**

3. Registered under reference No. / Enregistré sous le(s) N°(s) **240 Thayngen**

4. Other remarks\* / Autres remarques\*  **Zollinspektorat Schaffhausen  
Dienstabteilung Thayngen  
Rustschach**

5. Customs Office / Bureau de douane **8240 Thayngen**

6. Place / Lieu **Thayngen**

7. Date (year/month/day) / Date (année/mois/jour) **10/06/12**

**240 ZOLLAMT  
25.6.12  
REIAT THAYNGEN**

**RE-EXPORTATION**

1. The goods described in the General List under item No(s).  
Les marchandises énumérées à la liste générale sous le(s) N°(s) **1-176**

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(s) N°(s) **Grenzwachtposten Reial  
Neue Landstrasse 99  
8240 Thayngen**

5. Customs Office / Bureau de douane **8240 Thayngen**

6. Place / Lieu **Thayngen**

7. Date (year/month/day) / Date (année/mois/jour) **10/06/12**

**240 ZOLLAMT  
25.6.12  
REIAT THAYNGEN**

\*If applicable / \*Si y a lieu

**DO NOT REMOVE FROM THE CARNET / NE PAS DÉTACHER DU CARNET**

3



Importation 1 – Stamped upon importation in to overseas territory

Re-exportation 1 – Stamped upon re-export out of overseas territory

Missing any re-exportation stamp will result in a claim from the country the goods were imported in to, and an **admin penalty of between £80-£150+VAT**.

If the re-exportation stamp and the yellow re-importation stamp (see page 12) are both missing, you run the risk of being **charged full duties and taxes on the items**.

**Transit Voucher (T.R.A.N.S.I.T.)**

**Section 1: Clearance for transit / Dédouanement pour le transit**

1. The goods described in the General List under item No(s).  
Les marchandises énumérées à la liste générale sous le(s) N°(s) ont été expédiées en transit par le bureau de douane de

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

3. Registered under reference No.\* / Eregistré sous le N°\*

**TIME LIMIT** (indicated by a red arrow)

4. Customs Office / Bureau de douane

5. Place / Lieu

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

7. Signature and Stamp / Signature et timbre

**Section 2: Certificate of discharge by the Customs Office of destination / Certificat de décharge du bureau de destination**

1. The goods specified in paragraph 1 above have been re-exported/produced\*  
Les marchandises visées au paragraphe 1 ci-dessus ont été réexportées/représentées\*

2. Other remarks\* / Autres mentions

3. Customs Office / Bureau de douane

4. Place / Lieu

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

6. Signature and Stamp / Signature et timbre

**Section 3: Counterfoil / Souche No. / N°**

1. Customs Office / Bureau de douane

2. Place / Lieu

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

4. Signature and Stamp / Signature et timbre

Transit vouchers are issued in duplicate. When the carnet is stamped you **MUST** make sure that both sections marked “in” are stamped as you go in to the country, say Switzerland, and when leaving, both sections marked “out” are stamped.

Any missing stamps will result in a claim and an **admin penalty of between £80-£150+VAT**