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## **ATA Carnet**

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

An ATA Carnet is an international customs document which allows for certain types of goods to be taken temporarily into or out of the EU without having to complete the usual customs declarations and procedures.

### **Why do I need an ATA Carnet?**

The customs clearance process is much quicker and any duty and/or local taxes which would usually be payable at the time of import are annulled. Once in place a Carnet allows for an unlimited number of entries/departures for the goods listed for up to one year.

### **Which goods are covered by the ATA Carnet system?**

Carnets can typically be used for three main types of goods:

- Commercial samples
- Goods for presentation or use at trade fairs, shows, exhibitions or similar events
- Professional equipment (which is solely for use by, or under the personal supervision of the holder or his nominated representative).

### **Which goods are not covered by the ATA Carnet system?**

A Carnet may not be used for:

- goods to be sold or hired out abroad for financial gain
- perishable or consumable items (as they would not normally be re-exported)
- goods which are temporarily exported for processing or repair
- goods on which a Common Agricultural Policy (CAP) refund will be claimed
- goods used as a means of transport
- the exportation of unaccompanied goods, or by post
- foreign goods temporarily imported into the EC under a Customs Temporary Importation Concession
- equipment to be used for the construction, repair or maintenance of buildings or for earthmoving and like projects.

### **Which countries use the ATA Carnet system?**

Over 70 countries are signed up to the ATA Carnet system. An up to date list of countries implementing the ATA Carnet system can be found online.

### **Who can use an ATA Carnet?**

A Carnet can be used by private individuals or businesses who are permanent residents in the UK. However, it may be used by a representative as long as they are named in the Carnet or they hold a letter of authorisation.

### **How long does an ATA Carnet remain effective?**

An ATA Carnet is valid for one year and allows for movement of the goods shown on the Carnet as many times as required during the 12 months to any of the destinations applied for. Please note that this timeframe cannot be increased.

### **How does it work?**

An ATA Carnet guarantees overseas customs authorities that all duties and taxes will be paid to them if the conditions under which they allow the goods into the country are breached.

The Chamber of Commerce in the UK is responsible for paying any charges that become due on goods covered by Carnets that they issued. Security is therefore required to accompany your application and is fully refundable as long as the conditions of use have not been breached. The amount of security required is equal to the [highest rate of duty and taxes](#) applicable to the goods in the country(ies) to which the goods are being despatched.

The Carnet must be presented to customs each time the goods are imported, exported or transit through a country. For customs purposes the EU is treated as a single territory, a Carnet does not therefore need to be presented in each EU country visited, only at the place of first entry and exit from the EU.

If customs in the country visited are not satisfied that the goods have been re-exported or an ineligible use has been made, they will make a claim to the Carnet association in their country for payment of the customs charges due.

### **Is there a charge payable?**

Yes. There will be an issuance fee and a security fee payable to the Chamber of Commerce. An up to date price list can be found online.

### **How do I apply for an ATA Carnet?**

The easiest and quickest method of applying for an ATA Carnet is online via [www.londonchamber.co.uk/ecarnet](http://www.londonchamber.co.uk/ecarnet). Alternatively you can visit your local Chamber of Commerce.