

Foreword

This notice cancels and replaces Notice 104 (March 2002). Details of any changes to the previous version can be found in paragraph 1.1 of this notice.

Further help and advice

If you need general advice or more copies of Customs and Excise notices, please ring the **National Advice Service** on **0845 010 9000**. You can call between **8.00 am and 8.00 pm, Monday to Friday**.

If you have **hearing difficulties**, please ring the **Textphone** service on **0845 000 0200**.

If you would like to speak to someone in **Welsh**, please ring **0845 010 0300**, between **8.00 am and 6.00 pm, Monday to Friday**.

All calls are charged at the local rate within the UK. Charges may differ for mobile phones.

Other notices on this or related subjects

[Notice 200 Temporary Importation](#)

[Notice 221 Inward Processing Relief](#)

[Notice 235 Outward Processing Relief](#)

[Notice 308 Temporary Importation Means of Transport](#)

1. Introduction

1.1 What this notice is about

This notice explains how an ATA carnet can be used in place of normal Customs documents to temporarily export certain goods for use outside the EC. It can also be used to temporarily import non-EC goods for use in the UK.

You can access details of any changes to this notice since September 2003 either on our Internet website at www.hmce.gov.uk or by telephoning the National Advice Service on 0845 010 9000.

This notice and others mentioned are available both on paper and on our website.

1.2 What's changed?

It has been rewritten to:

- improve readability;

- take account of changes made to the ATA carnet form; and
- to include details of **CPD carnet** procedures available for road motor vehicles temporarily exported for use **outside** the EC - see section 5.

1.3 What is an ATA carnet?

The ATA carnet is an international Customs document that is presented to Customs each time goods enter or leave a country. It allows goods to be temporarily imported without payment of Customs charges for up to one year and can cover one or more different types of goods.

1.4 The benefit of using an ATA carnet

The carnet allows free movement of goods across frontiers and covers their temporary admission into a country with relief from customs duties, excise duty and VAT. Using a carnet:

- avoids the need to complete national Customs declarations or to provide fresh security for customs charges potentially due in each country visited;
- simplifies Customs clearance of goods in each country visited;
- can be used in different countries around the world; and
- can help overcome problems that may otherwise result from language barriers and having to complete unfamiliar Customs forms.

1.5 The law

Legal provisions are contained in the Customs Convention on the ATA carnet and the Istanbul Convention.

EC law covering ATA/CPD carnets is published in the Official Journal of the European Community under Council Regulation (EEC) No 2913/92, which establishes the Community Customs Code and Commission Regulation (EEC) No 2454/93, which lays down the provisions for its implementation.

EC law on Import VAT relief is contained in the 6th VAT Directive which is interpreted into UK law in the Value Added Tax Act 1994 under which authority for the Value Added Regulations 1995 were made. Other National provisions and VAT Directives may also apply.

This notice is not the law, it is our view of what the law says and nothing in this notice takes the place of the law.

Anyone who gives untrue information about goods temporarily exported from or imported into the UK under these arrangements may be liable to penalties under the Customs and Excise Management Act 1979.

1.6 Further information

This notice sets out the general principles of using an ATA carnet; it does not attempt to explain every aspect in detail. You can get further information by phoning our National Advice Service or the London Chamber of Commerce and Industry, their phone number is given in paragraph 2.3.

If you have access to the internet you can also visit:

- the London Chamber of Commerce and Industry;
- Customs and Excise at www.hmce.gov.uk;
- the EC Commission;
- the World Trade organisation;
- the World Chambers Federation.

2. General information

2.1 Who can use an ATA carnet?

A carnet can be used by private travellers or businesses. When a carnet is issued, the person who can use it will be named on the front cover of the carnet, this person is the '**holder**'. The carnet can be used by the holder or a representative named on the carnet. The holder does not have to own the goods but does accept liability for any customs duty and other charges that may be incurred.

2.2 Responsibilities of the carnet holder

The holder must **always** ensure:

- the country into which the goods are going to be imported accepts ATA carnets for the goods concerned; and
- that the carnet is presented to Customs for endorsement each time the goods enter or leave a country.

2.3 Who issues ATA carnets?

Chambers of Commerce and Industry issue ATA carnets. The Chambers provide a guarantee, through an International Guarantee Chain, to cover any Customs duty and other charges potentially due on goods in the country to be visited. They make a charge for the issue of a carnet and require the holder to provide them with a guarantee, or other security, in case the goods are not re-exported from the country visited.

Further information on the issue of ATA carnets in the UK and details of Chambers of Commerce and Industry in other countries can be obtained from:

The London Chamber of Commerce and Industry
Export Documents – Carnets
33 Queen Street
London
EC4R 1AP

Tel: +44 (0)207 248 4444
Fax: +44 (0)207 203 1921/489 0391
email: aallan@londonchamber.co.uk

In the UK ATA carnets can be obtained from Chambers of Commerce authorised by the London Chamber of Commerce and Industry from the following outlets:

Ashford/Kent, Barking/London, Belfast, Birmingham, Bradford, Bristol, Dorset, Edinburgh, Glasgow, Hounslow/Middlesex, Leicester, Liverpool, Manchester, Newcastle-upon-Tyne, Northampton, Norwich, Nottingham, Portsmouth, Southampton, Stanwell/Middlesex.

The Chamber of Commerce and Industry will be able to tell you if an ATA carnet can be issued for the temporary export you plan. They will also advise you of the fee payable and the security which must be provided.

2.4 Which countries accept ATA carnets?

ATA carnets are only valid in countries that have signed the relevant convention. These are:

Algeria, Andorra, Australia, Austria, Belgium, Bulgaria, Canada, China, Cote D'Ivoire, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Gibraltar, Greece, Hong Kong, China, Hungary, Iceland, India, Ireland, Israel, Italy, Japan, Republic of Korea, Latvia, Lebanon, Lithuania, Luxembourg, Macedonia, Malaysia, Malta, Mauritius, Morocco, Netherlands, New Zealand, Norway, Poland, Portugal, Romania, Russian Federation, Senegal, Singapore, Slovakia, Slovenia, South Africa, Spain, Sri Lanka, Sweden, Switzerland, Thailand, Tunisia, Turkey, United Kingdom, USA.

Taiwan - is covered by a separate agreement between the EC, Taiwan and the International Chamber of Commerce called an **EC/CPD/China-Taiwan carnet**. Other than a different colour code the conditions for its use, the goods for which it can be used and EC Customs procedures are identical to those for the ATA carnet. Details are available from the London Chamber of Commerce and Industry.

2.5 How does the ATA carnet system work?

The carnet must be presented to Customs each time the goods are imported, exported or transit through a country. They will endorse the relevant voucher and counterfoil on the carnet. The voucher will usually be removed and the carnet returned to you. If Customs in the country of temporary importation are not satisfied that the goods have been re-exported, they can then require payment of the customs duty and other charges due.

Note: Goods should be intended for return to the country they were initially exported from. They cannot be processed or repaired other than routine maintenance necessary to keep them in their original condition.

2.6 Format of the ATA carnet

Each carnet consists of a cover and vouchers for use during each movement of goods covered by the carnet. Continuation sheets may be inserted if space provided on the cover or vouchers is insufficient to accommodate the details of all the goods to be covered by the carnet. The carnet can include any number of vouchers to allow the goods to be moved between many countries before their return or for multiple trips to be made using the same carnet.

To simplify use of the carnet, the cover and vouchers are printed on coloured paper:

- **'green'** - the cover sheet, this identifies the holder and their address, the intended use of the goods, where the carnet can be used and how long it is valid for;
- **'yellow'** - the temporary exportation and re-importation vouchers, corresponding counterfoils are printed on a separate yellow sheet; and
- **'white'** - the temporary importation and re-exportation vouchers, corresponding counterfoils are printed on a separate white sheet.

Carnets may also contain **blue** vouchers, see paragraph 2.7. When the vouchers are removed by the relevant Customs authorities the stamped matching counterfoil stays with the ATA carnet.

The rear of the front cover and each voucher contains the "general list" of the goods covered by the carnet. Each voucher also contains a declaration which must be completed and signed by the holder or representative each time the carnet is presented at import or export.

2.7 What are blue vouchers used for?

Blue vouchers may be required:

- when goods transit through other countries en route and are used instead of having to present importation and re-exportation vouchers each time a country is transited;
- in the country of temporary import to cover the movement from their frontier to the office where the white importation voucher will be processed;
- in some countries to take goods in and out of an exhibition.

A carnet can also be used as a transit document when goods are moved between different countries. This can simplify transit requirements as the carnet can be issued in the country where goods will be exported from and used as a transit document in place of normal Customs documents in each country en-route to their final destination. For example:

- non-EC goods are imported to and travel across the EC, to another country outside the EC, (USA - EC and travel via a country outside the EC to another EC country, (USA - UK - Switzerland - Italy);
- EC goods travel via a non EC country to another EC country, (UK - Switzerland - Italy);
- EC goods travel via a non EC country to another country outside the EC, (UK - Switzerland - Australia).

The Chambers of Commerce can advise you which participating countries accept or require use of these vouchers.

2.8 What types of goods are eligible?

Types of eligible goods vary between participating countries. The Chamber of Commerce issuing the ATA carnet can advise you whether the operation you plan and countries to be visited can be covered by a carnet. Goods that can be imported on a carnet into the UK are listed at paragraph 4.1.

2.9 How long is a carnet valid for?

It is valid for a maximum of one year from the date of issue however, some countries will, depending on the types of goods, issue or accept **replacement ATA carnets** to extend the effective life to a maximum of two years.

2.10 Can the period of validity of an ATA carnet be extended?

Yes. You can ask for a replacement carnet however not all issuing associations will issue them and not all countries accept them. To request a replacement you need to contact the Chamber of Commerce and Industry who issued the carnet and Customs where the goods are located, before the original period expires.

If a replacement carnet can be issued the goods will not be allowed to remain under the carnet system longer than would be allowed under normal Temporary Import rules (see Notice 200 Temporary importations). You should also check if the replacement carnet needs to be endorsed by Customs as well as the Chamber of Commerce and Industry of the country of export. Obtaining written advice from Customs where the goods are located can avoid misunderstandings later.

If the goods are in the **UK** contact the Customs office named in box H (e) on the white re-exportation sheet. This should have been completed by Customs at the office of entry to the EC. If no office is shown contact the Customs office where the carnet was first presented for details of the office responsible in that Member State.

If the office of entry to the EC was in the UK contact the National Carnet Unit (see paragraph 2.15) to confirm they would accept a replacement before asking the Chamber of Commerce and Industry to issue one. If they will accept a replacement it must be dated before expiry of the previous carnet. Send both ATA carnets to the National Carnet Unit who will discharge the original carnet, retain the importation voucher of the replacement carnet and then return both ATA carnets to you.

2.11 What if I cannot get a replacement ATA carnet?

You will need to declare the goods to another Customs procedure before the carnet expires. For goods held in the UK the National Carnet Unit can advise you what procedures to follow.

2.12 Can extra goods be added to the ATA carnet after it has been issued?

No. Once the carnet has been issued no extra goods can be added, you will need to apply for another ATA carnet.

2.13 Can extra vouchers be obtained after the ATA carnet is issued?

The holder should try to ensure the correct number of vouchers is requested when they apply for the carnet. If further vouchers are needed contact the Chamber of Commerce and Industry that issued the carnet for advice.

2.14 What if I fail to present the ATA carnet when leaving the country visited?

If the carnet is not presented the carnet is not discharged. Customs in the country of temporary import may demand payment of duty or ask for proof of the current location of the goods. If you are asked for proof of re-export you should contact Customs in the country where they are located.

For goods that have been returned to the UK you should contact the National Carnet Unit at the address given in paragraph 2.15. Provided the carnet was correctly presented at re-importation they can issue a certified copy of the relevant re-importation voucher. If the appropriate voucher is not available or was not presented at re-importation they may be able to arrange for you to present the goods for inspection by a Customs office. If this office is satisfied they can issue written confirmation that the goods are in the UK.

2.15 What happens if goods are lost or stolen?

Countries may treat lost or stolen goods differently; some may require duty to be paid as if they were permanently imported. You may wish to bear this in mind when arranging for insurance cover. You should notify Customs in the country where the loss occurred; you may also want to report the theft or loss to the local police.

If your goods are lost or stolen in the UK contact:

HM Customs and Excise
National Carnet Unit
1st Floor
Queens Dock
Liverpool
L74 4AG

Tel: 0151 703 1368
Fax: 0151 703 1371

quoting the serial number on the ATA carnet. Unless the goods are found and re-entered to Customs control, Customs duty and import VAT will be payable.

2.16 Can goods be destroyed?

If you want to destroy your goods you should contact Customs in the country concerned.

For goods held in the UK contact the National Carnet Unit. Provided you have prior Customs approval, import duties and import VAT on any waste or scrap will be charged on the value and at the rate of duty applicable to the waste or scrap. Destruction is at your expense.

2.17 What happens if the ATA carnet is lost or stolen?

You should contact the Chamber of Commerce and Industry that issued the original carnet to see if a substitute can be issued and whether Customs in the country where the goods are located will accept a substitute carnet.

2.18 Customs prohibitions and restrictions

Using an ATA carnet does not remove any obligations to comply with licensing controls or other requirements for restricted or prohibited goods. Information regarding prohibited and restricted goods in the UK can be found in the Tariff, Volume 1, Parts 3 and 4.

For information on Import and Export Licensing, please contact:

Import Licensing:

The DTI Licensing Unit
Queensway House
West Precinct
Billingham
TS23 2NF
Tel: (01642) 364 333/334

Export Licensing:

The Export Control Organisation
Department of Trade and Industry
4 Abbey Orchard Street
London
SW1P 2HT
Tel: (020) 7215 8070

The importation and exportation of drugs, firearms and certain other goods is subject to licensing by other Government Departments. The appropriate Department can provide further information.

2.19 Endangered species of Wild Fauna and Flora

The UK is a contracting party to the Convention on International Trade in Endangered Species (CITES). It is recommended that a cross-reference to any CITES document/licences be included on the rear of the green cover sheet and on the general list for each voucher included in the carnet.

2.20 Can benefit of a carnet be transferred to another person?

Yes. The carnet holder and the person that the carnet will be transferred to should contact Customs in the country of temporary importation. For goods temporarily imported to the UK contact the National Carnet Unit at the address given in paragraph 2.15.

If Customs approve, the person that the carnet will be transferred to should contact the issuing association in the country where they are established or resident to request a replacement carnet (this can be made with the assistance of the guaranteeing association in the country where the goods are held).

When issued, the replacement carnet, the original and the goods should be presented to Customs in the country of temporary importation. If they are satisfied they will:

- certify and detach the white re-exportation voucher on the original carnet;
- certify and detach the yellow importation voucher on the replacement carnet; and
- return the original and replacement carnets to their respective holders.

To discharge their obligations, the holder of the original carnet must ensure they return their carnet to association that issued it without delay.

2.21 Common problems

Most problems are caused by unclear or inaccurate completion of the ATA carnet, for example:

- description of the goods - if the details on the ATA carnet are not clear, the importing Customs authority may refuse to accept it. Release of the goods could then be delayed until a normal customs declaration is made or a replacement ATA carnet can be issued. To avoid such problems you should ensure that the description of each item is as full as practicable. Photocopies or photographs of the item can be very useful to aid identification; or
- failing to present the ATA carnet to Customs for endorsement at each frontier.

If there are any problems with the carnet it could result in a claim for payment of Customs duty and taxes and/or a penalty being imposed. Any irregularity could also delay discharge of the carnet.

2.22 Can I appeal against a Customs decision

For UK Customs decisions there is an independent appeals mechanism, this involves a two-stage process:

- an independent Departmental review by us; or if required;

- an appeal to an independent VAT and Duties Tribunal.

You have **45 days** from the date of the written notification of the decision by us to ask for a formal Departmental review. We then have **45 days** from receipt of your letter to carry out the review and notify you of the outcome.

If, following the formal review, you still wish to pursue the matter, you have **30 days** to lodge your appeal with the Tribunal. You can find full details in Notice 990 Excise and Customs Appeals which is available from our National Advice Service or on our website www.hmce.gov.co.uk.

3. ATA carnets issued in the EC

3.1 Can an ATA carnet be issued for goods in the Channel Islands or other special territories of the EC?

Yes, the carnet will need to be certified and the goods exported from, and returned to, the special territory concerned. For the Channel Islands contact the London Chambers of Commerce and Industry.

3.2 How to temporarily export goods from the EC

If your carnet was issued in the UK and you exit the EC from the UK you must present your carnet and goods to Customs at the UK port or airport of departure. You should check with our National Advice Service prior to departure whether officers will be available at the port or airport of departure. They will advise you of alternative arrangements if necessary. We will:

- certify the green cover;
- endorse and detach the yellow exportation voucher;
- stamp the yellow exportation counterfoil; and
- return the carnet to you.

If your carnet was issued in the UK but you will exit the EC from another Member State you still need to present your carnet and goods to Customs at the port or airport of departure from the UK. We will:

- certify the green cover;
- endorse and detach the yellow exportation voucher; and
- return the carnet to you.

When you arrive at the port or airport of departure from the EC you must then present your carnet and goods to Customs to get the yellow exportation counterfoil endorsed to confirm that the goods are leaving the EC.

3.3 What if I fail to present the ATA carnet when leaving the country visited?

If the carnet is not presented the carnet is not discharged. Customs in the country of temporary import may demand payment of duty or ask for proof of the current location of the goods. If you are asked for proof of re-export you should contact Customs in the country where they are located.

For goods that have been returned to the UK you should contact the National Carnet Unit at the address given in paragraph 2.15. Provided the carnet was correctly presented at re-importation they can issue a certified copy of the relevant re-importation voucher. If the appropriate voucher is not available or was not presented at re-importation they may be able to arrange for you to present the goods for inspection by a Customs office. If this office is satisfied they can issue written confirmation that the goods are in the UK.

3.4 How to re-import the goods to the EC

Present the carnet and goods to Customs at the port or airport of arrival in the EC. Customs at the office of import endorse the yellow re-importation voucher and stamp the matching counterfoil. The yellow voucher will be removed and the carnet returned to you.

For goods re-imported to the UK direct from a non-EC country, the carnet must be presented at the red point or red channel if the goods are included in a passenger's baggage. Goods arriving as freight may need to be included on a Customs Clearance Request (Form C21) quoting Customs Procedure Code (CPC) 00 08 20. The C21 is used to clear inventory records.

3.5 Can the goods be re-imported in more than one consignment?

Yes, separate vouchers will be needed for each consignment. If you know before applying for the carnet that the goods will return in more than one consignment you should ensure you obtain sufficient vouchers otherwise contact the Chamber of Commerce and Industry that issued the carnet as soon as possible. Do not forget that you are likely to need further re-export vouchers.

3.6 What I do if I do not want to return the goods to the EC?

If any goods covered by your carnet will not be returned to the EC you will need to complete a normal export declaration in respect of those goods. For UK issued carnets, the export declaration on Form C88 (SAD) should be completed and sent to the National Carnet Unit at the address given in paragraph 2.15.

4. ATA carnets issued outside the EC for goods to temporarily imported

(Referred to in paragraph 2.8)

This section covers use of an ATA carnet to temporarily import goods.

4.1 List of goods which can be covered by an ATA carnet in the UK

Goods	Conditions/additional information
Goods for display or use at an exhibition, fair, meeting or similar events.	Goods may not be loaned or used in any way for hire or reward, or be removed from the place of the event. See also paragraph 4.6.

<p>Professional equipment: I for the press or for sound or television broadcasting (including vehicles specially adapted for those purposes) necessary for representatives of the press or of broadcasting or television organisations visiting the UK in order to transmit or record material for specified programmes. II Cinematographic equipment necessary for a person visiting the UK in order to make a specified film or films. III Other professional equipment owned or imported by a person established outside the EC, necessary for the exercise or calling, trade or profession of a person visiting the UK to perform a specified task, except for: the industrial manufacture or packaging of goods; exploitation of natural resources (except for hand tools); and construction, repair or maintenance of buildings, earth moving and like projects (except for hand tools).</p>	<p>Goods must be owned or imported by a person established outside the EC; and be used solely by or under the personal supervision of the person visiting the UK.</p>
<p>Samples solely for the purpose of demonstration - representative of a particular category of goods already produced or which are examples of goods the production of which is contemplated, but 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.</p>	<p>Samples must be owned or imported by a person established outside the EC. They may not be sold or used in any way for hire or reward.</p>
<p>Advertising films with or without sound track, consisting essentially of images showing the nature or operation of products or equipment put up for sale or hire by a person established outside the EC, providing that the films 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 no more than one copy of each film and which does not form part of a larger consignment of films.</p>	<p>Films must be owned or imported by a person established outside the EC. They may not be sold or used in any way for hire or reward.</p>
<p>Goods imported for tests, experiments or demonstrations or used to carry out tests, experiments or demonstrations.</p>	<p>Goods must not be used for gainful activity.</p>
<p>Printed and developed cinematographic film, positives and other recorded image-bearing media</p>	

intended for viewing by potential buyers.	
Films, magnetic tapes, magnetised films and other sound or image-bearing media intended for sound tracking, dubbing or reproduction.	
Data carrying media for use in automatic data processing.	Sent free of charge.
Articles (including vehicles) which, by their nature, are unsuitable for any for any purpose other than advertising of specific articles or publicity for a specific purpose.	
Replacement means of production made temporarily available free of charge to the importer by or on the initiative of the supplier of similar means of production to be subsequently imported for release into free circulation or of means of production reinstalled after repair.	Must be re-exported within 6 months of import.
Goods imported for exclusively for cultural purposes by approved institutions, in reasonably quantities having regard to the purpose of the importation.	Goods must be owned by a person established outside the EC and not be used for commercial purposes.
Welfare material for seafarers engaged in international maritime traffic.	
Travellers personal effects reasonably required for personal use during a journey.	Effects must be re-exported, at the latest, when the traveller leaves the EC.
Goods for sports purposes for use by travellers in sports contests, demonstrations or training.	Goods must be owned by a person established outside the EC.
Tourist publicity material - imported for the purpose of encouraging the public to visit another country, to attend cultural, religious, touristic, sporting or professional meetings or demonstrations held there.	Goods must be owned by a person established outside the EC.
Goods for humanitarian purposes including medical, surgical and laboratory equipment and relief consignments.	Goods must be owned by a person established outside the EC and be loaned free of charge.

<p>Live animals of any species for: dressage, training, breeding, shoeing, weighing, veterinary treatment; imported with a view to purchase; participation in shows, exhibitions, contests, competitions or demonstrations; entertainment (circus animals etc); touring (including pet animals of travellers); police dogs or horses, detector dogs, guide dogs; rescue operations; transhumance or grazing; or medical purposes eg delivery of snake poison etc.</p>	<p>Animals must be owned by a person established outside the EC. Animals born of animals covered by an ATA carnet are considered to be non-EC animals and subject to import duties. Import duties will not be charged provided the animal is entered to Temporary Importation relief (see Notice 200 Temporary importation); will be exported outside the EC; and no export refund claimed.</p>
<p>Spare parts, accessories and equipment used for repair and maintenance, including overhaul and adjustment of ATA carnet goods.</p>	

A more comprehensive illustrative list of types of goods accepted is available on the Customs and Excise website www.hmce.gov.uk.

4.2 Goods that cannot be imported to the UK using an ATA carnet

Goods/use	Further information
<p>Goods imported with a view to sale by auction.</p>	<p>Relief may be available under Temporary Importation relief, see Notice 200 Temporary importation.</p>
<p>Goods imported for sale.</p>	
<p>Goods temporarily imported for processing or repair.</p>	<p>Relief may be available under Inward Processing relief see Notice 221 Inward Processing relief.</p>
<p>Goods temporarily exported for processing or repair.</p>	<p>Relief may be available under Outward Processing Relief see Notice 235 Outward Processing relief.</p>

<ul style="list-style-type: none"> • Goods imported/exported by post; • educational or scientific material; • packing materials; • containers or pallets. 	<p>Relief may be available under Temporary Importation relief, see Notice 200 Temporary importation. For containers and pallets see Notice 306 Temporary Importations - Containers and Pallets.</p>
<p>Means of transport imported for use in the UK.</p>	<p>Relief may be available under Temporary Importation relief see Notice 308 Temporary importation: means of transport.</p>
<p>Goods which will be subject to an export refund claim.</p>	
<p>Alcoholic beverages, tobacco goods and fuel.</p>	

4.3 How to import goods

Present the carnet and goods to Customs at the port or airport of arrival in the EC. If Customs officers are satisfied they will endorse the white importation voucher and stamp the matching counterfoil. The white voucher will be removed and the carnet returned to you.

For goods imported into the UK direct from a non-EC country, the carnet must be presented at the red point or red channel if the goods are included in passenger's baggage. Goods arriving as freight may need to be included on a Customs Clearance Request (Form C21) quoting Customs Procedure Code (CPC) 00 08 20. The Form C21 is used to clear inventory records.

If the carnet has not been properly completed it may not be accepted. If it is unacceptable, you may be able to declare the goods under another temporary import procedure (for example Temporary Importation, see Notice 200 Temporary importation). This may require you to pay or provide security for the Customs duty and import VAT.

4.4 How to re-export the goods

Present the carnet and goods to Customs at the port or airport of departure from the EC. If the goods transit through other Member States before leaving the EC present the carnet and goods to Customs at the point of **exit** from the EC. Customs officers at the office of exit will endorse the white re-exportation voucher and stamp the matching counterfoil. The white voucher will be removed and the carnet returned to you.

For export from the UK you should check with our National Advice Service prior to departure to check whether officers will be available at the port or airport of departure export office. They will advise you of alternative arrangements if necessary.

4.5 Re-exporting the goods in more than one consignment

Separate vouchers will be needed for each consignment. The Chamber of Commerce and Industry that issued the carnet may be able to provide more export vouchers if they are needed. Any additional vouchers must be received before the first goods are exported and presented with the carnet with a letter explaining the situation.

4.6 What happens if I want to release the goods to free circulation?

You will need to explain why you no longer intend to re-export the goods and complete a normal customs declaration to pay the import duties due. This applies to all types of goods **except** those imported for display or use at an exhibition, fair, meeting or similar event, where they are:

- consumed, destroyed or distributed free of charge to the public at the event; and
- the quantity corresponds to the nature of the event, the number of visitors and the extent of the carnet holders participation at the event.

For all other goods diverted in the UK you will need to complete an entry on Form C88 (SAD) quoting CPC 40 53 00, this will account for payment of the customs duty and import VAT due (for certain types of goods compensatory interest will also be charged). These charges will be based on the value of the goods under normal valuation rules that apply in the UK. The entry together with the ATA carnet covering the goods should be sent to the National Carnet Unit at the address given in paragraph 2.15.

They will endorse the declaration and the relevant sections of the ATA carnet and return a copy of the declaration with the ATA carnet to you. If you are registered for VAT we will issue a VAT certificate in the normal way.

If the goods are located in another Member State, contact Customs in that Member State.

Note: if you are found to regularly divert goods entered on a carnet **we will refuse to accept** the use of carnets for any future imports you make. If this happens you will be required to submit a full customs declaration on Form C88 (SAD).

4.7 What is compensatory interest?

It is a charge to prevent financial benefit being gained over importers of similar goods who import direct to free circulation. It is calculated based on the time the goods have been in the EC and the amount of customs duty due. For diversions made in the UK the National Carnet Unit (see paragraph 2.15) will be able to tell you how much, if any, is payable and how it is calculated.

Note: Compensatory interest is charged on a gross basis and can be deducted from corporation tax returns. If you have any queries regarding this you should the Inland Revenue.

5. CPD carnets

5.1 What are CPD carnets?

CPD carnets cover private or commercial use of road motor vehicles; motor cycles, trailers and registered motor sport vehicles transported by trailer. They are required to be used for temporary import to certain **non-EC countries**. The system is administered by two international organisations:

- Alliance Internationale de Tourisme (**AIT**); and
- Federation Internationale de l'Automobile (**FIA**).

Member associations to the AIT and FIA issue and guarantee carnets where they are required.

Note: The carnet is not required for use **within** the EU or other European countries. For temporary import to the UK Temporary Importation relief is available (see Notice 308 Temporary importation: means of transport).

5.2 Who issues CPD carnets in the UK?

The RAC is the issuing association in the UK. They provide a guarantee to cover any Customs charges potentially due on a vehicle if it is not re-exported from the country visited. If a CPD carnet is granted the holder will be required to provide the RAC with a UK bank guarantee, insurance indemnity or full cash deposit. For further details contact:

Travel Research
RAC
Great Park Road
Bradley Stoke
Bristol
BS32 4QN

Telephone: 01454 208000
Fax: 01454 208863
email: pkgowen@rac.co.uk, sjcollins@rac.co.uk

5.3 Who can use a CPD carnet?

If a CPD carnet is required in the country to be visited it can be applied for and used provided the person concerned is not normally resident in that country.

The vehicle cannot be hired, loaned, abandoned or otherwise disposed of without prior approval of the issuing association and the Customs authority of the country visited.

5.4 Which countries require a CPD carnet?

CPD carnets are mainly required in Africa, Asia, the Middle East, Oceania (the Pacific) and South America. Further information can be obtained from the issuing associations.

5.5 Format of the CPD carnet

The carnet consists of a cover and five, ten or twenty-five identical sheets with counterfoils. A separate sheet is used for each country visited.

An additional sheet is included after the last page, this is a 'Certificate of location'. This should be presented to the Customs office at re-importation in the country where the carnet was issued.

5.6 How is the CPD carnet used?

The carnet holder must present the carnet to Customs in each country visited:

- at import - Customs will stamp and retain the importation voucher, they should also stamp the importation counterfoil at the top of the carnet and then return the carnet to the holder;
- at export - Customs will stamp and retain the exportation voucher, they should then stamp the exportation counterfoil and return the carnet to the holder;
- at re-importation to the country of issue - the certificate of location must be certified by Customs.

The holder must return the CPD carnet to the issuing association before the carnet expires for their security to be discharged.

Note: If Customs are not satisfied that the vehicle is the same that was originally exported the certificate of location will not be stamped. A normal Customs declaration will be required and Customs duties due.

6. Glossary of terms and abbreviations

Terms and abbreviations

The following list explains the terms and abbreviations used in this notice.

ATA carnet: An international customs document for temporary importation and exportation of goods (excluding means of transport), regulated under the terms of the ATA or Istanbul Convention.

ATA Convention: The international Customs Convention on the use of ATA carnets for temporary importation/exportation.

C88 (SAD): The UK version of the Single Administrative Document (SAD) for making import and export declarations.

CAP: Common Agricultural Policy

CPD carnet: An international Customs document for temporary importation and exportation of road motor vehicles regulated under the terms of the ATA or Istanbul Convention.

Compensatory Interest: Interest charged when certain goods are diverted to free circulation.

CPC: Customs Procedure Code. A six-digit code used on Customs declarations to identify the type of procedure for which the goods are declared and from which they came. Details of CPCs can be found in Volume 3 of the Tariff.

Customs duty: An indirect tax that provides protection for EC industry, charged on imported goods. This includes ad valorem duty, agricultural charges and other import charges provided for under CAP. It does not include excise duty or VAT.

EC: European Community

EC/CPD/China - Taiwan carnet: Carnet used for goods temporarily imported or exported between the EC and Taiwan.

IPR: Inward Processing Relief. A Customs procedure providing import duty relief for goods imported into the EC for process and export outside the EC. See Notice 221 Inward Processing relief for more details.

Istanbul Convention: An international Customs Convention on the use of ATA carnets for temporary admission/exportation.

LCCI: London Chamber of Commerce and Industry, the main ATA carnet issuing body in the UK.

National Carnet Unit: The UK central Customs office responsible for monitoring use of ATA carnets within the UK.

OPR: Outward Processing Relief - A system of duty relief that gives full or partial relief from import duty when EC goods are exported outside the Community for process or repair and are subsequently re-imported (see Notice 235 Outward processing relief for full details).

SAD: The "Single Administrative Document" used throughout the EC for making customs declarations. The UK version is Form C88.

Tariff: The Integrated Tariff of the United Kingdom.

TI: Temporary Importation. A Customs procedure providing import duty relief for goods imported into the EC provided they are re-exported in the same state and within a set time limit. See Notice 200 Temporary Importation and Notice 308 Temporary Importation - Means of Transport for more details.

VAT: Value Added Tax

Do you have any comments?

We would be pleased to receive any comments or suggestions you may have about this notice. Please write to:

**HM Customs and Excise
6th Floor South
Portcullis House
17 Victoria Avenue
Southend on Sea
Essex
SS2 6AL**

Please note this address is **not for general enquiries**. You should ring our National Advice Service about those.

If you have a complaint or suggestion

If you have a complaint please try to resolve it on the spot with our officer. If you are unable to do so, or have a suggestion about how we can improve our service, you should contact one of our Regional Complaints Units. You will find the telephone number under 'Customs and Excise - complaints and suggestions' in your local telephone book. Ask for a copy of our code of practice 'Complaints and putting things right' (Notice 1000). You will find further information on our website at <http://www.hmce.gov.uk>.

If we are unable to resolve your complaint to your satisfaction you can ask the Adjudicator to look into it. The Adjudicator, whose services are free, is a fair and unbiased referee whose recommendations are independent of Customs and Excise.

You can contact the Adjudicator at:

Notice 104 ATA and CPD Carnets
September 2003

The Adjudicator's Office
Haymarket House
28 Haymarket
LONDON
SW1Y 4SP

Phone: (020) 7930 2292

Fax: (020) 7930 2298

E-mail: adjudicators@gtnet.gov.uk

Internet: <http://www.adjudicatorsoffice.gov.uk/>