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ATA Carnet Information Guide

A member of:



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1 What is an ATA Carnet?

The ATA Carnet system is an International Customs document for the facilitation of temporary admission of goods into member countries. 'ATA' is an acronym of the French and English words "Admission Temporaire / Temporary Admission". The system is accepted in 66 countries.

The ATA Carnet covers temporary import of commercial samples, exhibition goods, and professional equipment into a country which is a signatory to the conventions governing ATA Carnets. It dispenses the need for raising bonds or depositing duty at Customs posts in different countries. It contains the appropriate Customs clearance documentation and is preferred by Customs Authorities.

2 History of the ATA Carnet System

In South Africa the sole issuing authority for the ATA Carnet is the South African Chamber of Commerce and Industry (SACCI) which is affiliated to the International Chamber of Commerce (ICC), Paris.

The ATA Carnet system was drawn up by the Brussels-based Customs Co-Operation Council (renamed World Customs Organisation) with the assistance of the International Chamber of Commerce (ICC) and operates under the following international conventions on temporary admission:

- **ATA Convention**
- **Istanbul Convention**
- **Professional Equipment Convention**
- **Fairs and Exhibitions Convention**
- **GATT Convention on Samples (1952)**

These conventions govern the requirements for temporary duty-free admission of a reasonable number of goods from participating countries.

Conceived in Europe in 1961 and styled as "the merchandise passport", the Carnet first served as a temporary export document for German and Austrian exporters. The list of countries quickly expanded to most of Western Europe, and today includes 66 countries on most continents. South Africa joined in 1976.

3

Items Covered by the ATA Carnet

- Commercial samples
- Goods for international trade fairs and exhibitions
- Professional equipment

ATA Carnets cover the usual and unusual: computers, repair tools, photographic and film equipments, musical instruments, industrial machinery, vehicles, jewellery, clothing, medical appliances, aircraft, art work, etc.



4

Items Excluded from the ATA Carnet



The following items are excluded, some because they would not ordinarily be re-exported:

- Goods intended for processing or repair;
- Items already sold or offered for sale—such items are not considered to be samples;
- Un-mounted gems or gemstones, theatrical make-up;
- Postal traffic
- Livestock
- Perishable goods
- Alcoholic beverages, tobacco, fuels and foodstuffs
- Leaflets and brochures, which are considered as "consumable items" and intended to be given away, disposed of, or utilized abroad.

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Advantages of ATA Carnet System

Simplification of Customs Procedures:

It simplifies Customs procedures as it facilitates instant recognition and acceptability by Customs Officials at border posts, and also avoids the necessity for deposits or guarantees by the exporter bringing goods into the country of temporary importation.

Advance Preparation:

It permits commercial or professional travellers to make Customs arrangements in advance of a visit to a country or countries they intend to visit. It also permits them to make these arrangements locally, quickly and at a pre-determined cost.

Single Document for Many Countries:

It enables travellers to use a single ATA Carnet document for goods that will pass through several Customs authorities during the course of one trip.

The Guarantee Period

The primary purpose of the ATA Carnet is to give an acceptable guarantee to the Customs authorities of a foreign country into which the goods are temporarily imported that all duties and taxes will be paid to them if the conditions under which they allow goods into their country are breached. SACCI and all other foreign chambers participating in the ATA chain provide this guarantee to the Customs authorities. It follows, therefore, that the issuing chamber must in turn receive equivalent security from the ATA Carnet holder.

The thirty-one (31) month guarantee period is essential, as this is the period during which SACCI itself remains liable. There is of course no need for the security given to be “at risk” throughout this period. E.g. If a Carnet is used say for four (4) weeks and is returned to SACCI without delay and found to be in order at SACCI’s discretion, the deposit/guarantee will be refunded within 10 to 15 working days after return.

The Carnet holder continues to be bound by the conditions of the signed application and undertaking to SACCI to pay all taxes and charges resulting from any future action which may be initiated by any relevant Customs authority within the prescribed 31 months.

Validity Period

The ATA Carnet is valid for:

- One year for Commercial Samples, Professional Equipment and Trade Fairs/Exhibitions.
- **Carnets cannot be extended.** A Replacement (Substitute) Carnet may be accepted by South African Customs and/or member countries.

The ATA Carnet is a temporary importation document and the holder must comply with the Customs regulations of the country into which the goods are temporarily imported. **Careful note must be made of the authorised period of temporary importation allowed by the foreign Customs upon entry. Never outstay the stipulated period for temporary admission, otherwise duty will be payable despite proof that the goods were eventually re-exported.**

Replacement (Substitute) ATA Carnet

Most countries now accept replacement/substitute Carnets, and SACCI will issue a replacement Carnet in special circumstances only. (United States of America will **NOT** permit the replacement Carnet)

South African Carnets

- Replacement Carnets will not be issued for Commercial Samples, trade fairs or exhibitions.
- Requests must be made at least ONE month prior to expiration of the initial Carnet.

Foreign Carnets

- Approval requests must be authorised by SACCI and SARS before replacement Carnet can be issued by a member country.
- Approval for additional one year will only be granted once.
- Detailed information on request.

To enable South African Carnet holders the benefit of “double-entry” into South Africa, the following conditions must be met:

- The Carnet holder must advise SACCI of need for double-entry, prior to issue.
- The Carnet holder must alert SARS on re-entry i.e. The first yellow exportation voucher and the yellow re-importation voucher must be presented to and approved by Customs (voucher 1).
- All subsequent double-entries will be validated on the remaining yellow exportation and reimportation vouchers (voucher 1A, 1B and 1C).

All counterfoils **MUST** remain in the ATA Carnet document.

If the goods covered by an ATA Carnet are not re-exported because they are destroyed, lost or stolen, such goods will automatically become liable for Customs duty or taxes etc. Payment will be the liability of the ATA Carnet holder. In addition, he/she is responsible to SACCI for any costs which SACCI may incur in meeting its obligations as guarantor. Refer Application and undertaking agreements.

Presentation of the Carnet to Customs:

It is the ATA Carnet holder’s duty to present ATA Carnet to the Customs authorities when entering or leaving a country for the necessary verification and certification. Failure to do so may result in a claim being made against the holder.

Exceeding Stipulated Time Frames:

As noted in the preceding section, the validity period of the ATA Carnet is one year and cannot be extended. It is therefore the ATA Carnet holder’s responsibility to remain within the time frames stipulated on the ATA Carnet itself, as well as those stipulated by each country the goods will enter, failing which they will become liable for any taxes or duties that may result.

Loss of the ATA Carnet:

If the ATA Carnet document itself is destroyed, lost or stolen, the ATA Carnet holder should immediately notify the local police and/or Customs of the mishap and obtain a covering statement from them. The Carnet holder must request a new ATA Carnet from SACCI before re-exportation can be validated from the country of temporary importation.

Lost, Stolen or Destroyed Goods:

If any goods covered by an ATA Carnet are destroyed, lost or stolen whilst in a foreign country, the ATA Carnet holder will automatically become liable for Customs duty etc. In addition, he/she will also be responsible to SACCI for any costs which SACCI may incur in meeting its obligation as guarantor.

Disposal of Goods:

Should any of the goods listed on the Carnet be sold, donated or otherwise disposed of, the Carnet holder is liable to the issuing organisation (SACCI) for all duties and /or taxes and other sums that would normally be charged on the importation of such goods.

In some cases the Carnet holder may also be responsible to the Customs authorities of the country where the action transpired.

Goods imported under an ATA Carnet should not be sold. Such goods must be re-exported by the ATA Carnet holder within the period approved for their temporary admission. It is therefore particularly important to obtain the correct Customs verification of entry and exit from each country visited. Failure to do so may well lead to Customs duty and a penalty or tax being imposed.

Selling goods covered by a Carnet is technically a violation of the Carnet agreement. Knowing that this sometimes happens, however, it is advised that the seller, to protect against any subsequent Customs claims by any country, must obtain an itemised receipt specifying that appropriate duties and taxes were paid, e.g. Bill of Entry acquitting Carnet. Failure to produce correct evidence will result in non-refund of the deposit / guarantee.

Strict adherence to the conditions governing the use of ATA Carnets is the responsibility of the Carnet holder. As the guaranteeing organisation, SACCI must pay all claims resulting from the improper use of a Carnet. Therefore, SACCI is required to hold a refundable security deposit either in the form of direct bank transfer EFT, or Bank Guarantee letter from the Carnet holder's bank. The deposit is 50% of the value of the goods (25% for BLNS countries). In some countries the deposit is 100%.



1. **Determine whether the issue of an ATA Carnet is suitable.**
2. **Complete the official Application and Undertaking Form** (and pay the issuing fee). This form contains a declaration in which applicants accept liability for non-repatriation of any goods and unconditional liability to reimburse all costs etc., should the terms of the ATA Carnet be breached.
3. **Lodge adequate security to cover duty, etc.** This security is normally for an amount equal to 50% of total value the goods (25% for BLNS countries) covered by the ATA Carnet. The security must be given as a direct deposit (EFT) or Bank Guarantee Letter, provided that the amount of security is in excess of R5,000.00 – on SACCI's format. (See specimen bank guarantee on page 13). All such provisions of security are required to be validated for a minimum of thirty-one (31) months from date of issue.
4. **Complete the ATA Carnet forms or templates provided on request:** Complete section A, B, C and D on the front of all forms, then complete the General List on the back, itemising the goods to be covered, together with serial numbers, weight, value and country of origin. When preparing the forms it should be borne in mind that, as with all Customs documentation, they must be completed correctly and in full by using computer.

The above are the forms and requirements which applicants must complete. When the Carnet has been approved by SACCI, It will also contain a green back cover, yellow and white counterfoils which does not require completion by the applicant.

SACCI will prepare the ATA Carnet according to **your instructions** and it will be carefully checked.

Please check and verify that the document is accurate and completed when you receive the numbered documents. Report any discrepancies immediately.

Applicable rule and measure to ensure compliance

As provided in the model Carnet annexed to the ATA Convention, the value of goods to be stated on ATA Carnets is the **“export value in the country of issue”**. The ATA Carnet holder must declare a value corresponding to the true commercial value. Furthermore, the Carnet holder is liable for penalties which might include seizure or confiscation of the goods, should cases of ‘under-declaration’ of value be disclosed.

Statement of amounts in the general list of goods

The partial or global values mentioned in the General list of goods covered by an ATA Carnet must be stated in a clear and precise way so as to avoid any litigation concerning the currency in which such amounts are expressed. South African ATA Carnets must clearly state ZA Rand values.

Notes on the General list:

The goods shown on the General List **MUST NOT** be altered in any way.
NEVER amend the General List. ONLY SACCI or SARS can make amendments.

1. Issuing Fee - 2019/ 2020

Paid by direct deposit /EFT/Cheque: vat incl.

R 3,700.00 for Carnet value up to R100,000.00

R 5,540.00 for Carnet value over R100,000.00

2. Deposit or Guarantee Letter:

50% of total value of the goods.

25% of total value of the goods for Carnets to Botswana, Lesotho, Namibia & Swaziland (BLNS)

Minimum amount of deposit is R5,000.00 for Carnet lower in value

3. Express Service Fee: R700.00 Inclusive of vat

N.B. NO ISSUING FEE REFUNDS WILL BE MADE FOR CANCELLED CARNETS

The use of an ATA Carnet does not absolve the holder from observing the customs regulations of the countries which participate in the ATA Carnet system. For example, in certain circumstances an export or import licence may also be required.



The ATA Carnet is a document made up of the following forms:

Front cover sheet: The reverse contains instructions on the use of the ATA Carnet.

Green front cover: This includes the official serial number, validity date, the date and signature of an authorised signatory of the issuing authority, i.e. SACCI.

Yellow Exportation Counterfoil: This portion must be completed and endorsed by South African Revenue Services (SARS Customs) at the point of exit. It must be retained by the ATA Carnet holder, together with the other counterfoils within the green covers.

Yellow Exportation Voucher: This portion will be retained by SARS at the point of exit.

White Importation Counterfoil: This portion must be completed and verified by the foreign Customs at the point of entry into foreign country. It must be retained by the ATA Carnet holder together with the other counterfoils within the green covers.

White Import Voucher: This portion will be retained by the foreign Customs at the point of entry.

White Re-exportation Counterfoil: This portion must be completed and verified by the foreign Customs at the point of departure from foreign country. It must be retained by the ATA Carnet holder together with the other counterfoils within the green covers.

White Re-exportation Voucher: This portion will be retained by the foreign Customs at the point of departure.

Yellow Re-Importation Counterfoil: This portion must be completed, verified and endorsed by South African Revenue Services (SARS Customs) at the point of re-entry into South Africa, then retained by the ATA Carnet holder together with the other counterfoils within the green covers.

Yellow Re-Importation Voucher: This portion will be retained by the SARS at the point of re-entry into South Africa.

Yellow Exportation Voucher: This portion will be retained by SARS at the point of exit.

Green Back Cover: containing notes on the use of the ATA Carnet.

Notes: Your ATA Carnet is the property of SACCI. Upon return of the final trip, the original Carnet including all used and unused vouchers, must be returned to SACCI via a registered mail / courier or personally.

It is advisable to keep a copy of the Carnet for your records.

Albania (AL)	Madagascar (MG)
Algeria (DZ)*	Malaysia (MY)
Andorra (AD)	Mauritius (MU)
Australia (AU)	Mexico (MX)
Bahrain, Kingdom of (BH)	Moldova (MD)
Belarus (BY)	Mongolia (MO)
Brazil (BR)	Montenegro (ME)
Canada (CA)	Morocco (MA)
Chile (CL)	New Zealand (NZ)
China (CN)*	Norway (NO)
Côte d'Ivoire (CI)	Pakistan (PK)
Croatia (HR)	Qatar (QA)
Gibraltar (GI)	Russia (RU)
Hong Kong, China (HK)	Senegal (SN)
Iceland (IS)	Serbia (SE)
India (IN)	Singapore (SG)
Indonesia (ID)	South Africa (ZA)
Iran (IR)	Sri Lanka (LK)
Israel (IL)	Switzerland (CH)
Japan (JP)	Thailand (TH)
Kazakhstan (KZ)	Tunisia (TN)
Korea (Republic of) (KR)	Turkey (TR)
Lebanon (LB)*	Ukraine (UA)
Macao, China (MO)	United Arab Emirates (AE)
Macedonia (MK)	United States (USA)

EUROPEAN UNION:	(EU)
Austria (AT)	Malta (MT)
Belgium/Luxemburg (BE)	Netherlands (NL)
Bulgaria (BU)	Poland (PL)
Cyprus (CY)	Portugal (PT)
Czech Republic (CZ)	Romania (RO)
Denmark (DK)	Slovak Republic (SK)
Estonia (EE)	Slovenia (SI)
Finland (FI)	Spain (ES)
France (FR)	Sweden (SE)
Germany (DE)	United Kingdom (GB)
Greece (GR)	
Hungary (HU)	
Ireland (IE)	
Italy (IT)	
Latvia (LV)	
Lithuania (LT)	

South Africa includes

(BLNS)
 Botswana (BW)
 Lesotho (LS)
 Namibia (NA)
 Swaziland (SZ)

** subject to SACCI/SARS Approval.*

The ATA Carnet system is managed worldwide by the ICC World Chambers Federation WCF

Other Destinations where ATA Carnets are Accepted

Australian Customs Territory Tasmania

Swiss Customs Territory Liechtenstein

French Customs Territory

Corsica, French Guiana, French Polynesia (including Tahiti) Guadeloupe, Martinique, Mayotte, Mayotte, Miquelon, Monaco, New Caledonia, Reunion Island, Seychelles, St. Pierre Benin, Burkina Faso, Congo, Centre Afrique, Gabon, Madagascar, Mali, Mauritania, Niger, Chad, Togo

Spanish Customs Territory

Balearic Isles, Canary Isles, Ceuta, Melilla

UK Customs Territory

Bailiwick of Guernsey, The Isle of Man, Jersey

USA Customs Territory

Includes 5 States, Puerto Rico and District of Columbia



Special Notes



CHINA & INDIA:

These countries accept ATA Carnets when the intended use is for exhibition/display ONLY. ITPO approved exhibition dates are available from SACCI. Alternatively, when “Intended use” is for Government Department, description must be “ Display/demonstration before Department of the Central Government meeting, conference or congress organized by any company or organisation.”



EUROPEAN UNION:

Jewellery—it is necessary that identifying photographs be appended to the General list for Carnets entering the European Union, especially Italy.



MALAYSIA, SINGAPORE & KOREA:

Malaysia, Singapore and Korea limit all commercial samples, professional equipment and trade fair Carnets to a time limit of three (3) months. Check “final date” on the importation counterfoil. If more time is needed, the Carnet holder should request such before the fixed date of re-exportation.



SOUTH AFRICA:

ATA Carnets do not cover household effects. Because of a rise in attempts to use the ATA Carnets for such goods, South African Customs wishes to emphasize that they will not accept ATA Carnets issued for household effects, motor vehicles and any other related equipment entering that country for the purposes of immigration, contract work or temporary work permits.



SWITZERLAND, USA AND EUROPEAN UNION:

Ensure that the Re-Exportation Counterfoil is validated out of Switzerland, USA and the European Union on or before the expiry date of the Carnet. Other forms of proof of Re-Exportation are NOT acceptable.



THAILAND:

ATA Carnet holders departing Bangkok Airport are requested to contact customs officers at the departure hall, opposite row number 5 for re-export clearance.



MOTOR VEHICLES:

Motor vehicles may travel on an ATA Carnet for the purpose of demonstration, testing and/or racing for professional bodies ONLY. This excludes all private individuals and companies/agents for new or used vehicles.



AIR COURIER:

While DHL and Emery accept Carnet shipments, UPS and FEDEX generally do NOT.

The following is a specimen copy of the bank guarantee that must be issued by the applicant's bank to SACCI:

To: South African Chamber of Commerce and Industry
PO Box 213
Saxonwold
2132

ATA Carnet Guarantee

We, (Bank Name), Registration Number(Reg No)....("the Bank), Undertake to pay the South African Chamber of Commerce and Industry (SACCI) an amount not exceeding R..... (amount in figures and words)....("the guarantee amount") on receipt of first written demand for payment from SACCI stating that the amount is due and payable by (Name of Carnet Holder).....("the holder"), in terms of an ATA Carnet issued to the Holder by SACCI in accordance with arrangements made under the Customs Convention regarding ECS Carnets for Commercial Samples at Brussels on 1 March 1956 or the Customs Convention regarding ATA Carnets for temporary admission of goods agreed upon at Brussels on 6 December 1961, for all or any such sums of money as SACCI may have paid or is called upon to pay in respect of Customs Duties and other charges relating to any goods imported into any country concerned, under cover of the Carnet and such demand shall constitute sufficient evidence that the monies demanded by SACCI are due and payable by the Bank without further enquiry.

The Bank will pay on demand and will not determine the validity of the demand or the correctness of the amount demanded, or become party to any claim or dispute of any nature which any party may allege. The Bank's liability under this guarantee is principal in nature and is not subject to any other agreement. The Bank's liability shall not be reduced, or in any way be affected by any alteration of the terms of the Carnet, or any other arrangements

made between SACCI and the Holder. This guarantee shall expire THIRTY ONE calendar months from (Date)....., that is, on(Expiry Date)..... ("the expiry date").

The Bank's liability hereunder shall be limited to the Guaranteed Amount and any demand for payment must be received by the(Name of the Branch)..... Branch of the bank on or before the expiry date.

This Guarantee is neither negotiable nor transferable and must be returned to the (Name of the Branch)..... Branch of the Bank against payment of any amount demanded, or expiry, or on cancellation of the guarantee.

Signed at On

For:(Bank Name).....

ATA Carnet Customer Service Enquiries



South African Chamber of Commerce and Industry

18 Hurlingham Road, Illovo
PO Box 213, Saxonwold, 2132
Tel: +2711 446 3800

For any Carnet queries contact:

Ms Glennalee Hayselden
Tel: +27 11 446 3800
Email: glennaleeh@sacci.org.za

Mr Samuel Mothibeli
Tel: +27 11 446 3800
Email: samuelm@sacci.org.za
ata@sacci.org.za

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The intention of this document is to serve as a guideline for information purposes only and should not be relied upon as a comprehensive guide. Please consult the South African Chamber of Commerce and Industry (SACCI) for guidance and clarification. Whilst every effort has been made to ensure the accuracy of the information herein, no responsibility can be accepted for errors and omissions.