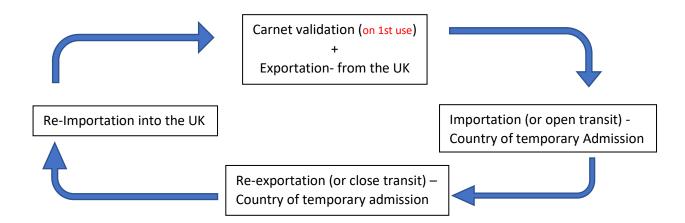


CONNECT. INFLUENCE. SUPPORT.

How to use ATA Carnet

This guide has been created with the aim of helping ATA Carnet Holders to use the document correctly thereby minimizing the exposure to potential claims from the foreign Customs.

The Carnet transaction cycle usually consists of the following elements:



Validation: All ATA Carnets must be Validated by HMRC / BF before the first use (this will be done at the same time the Exportation Counterfoils and Vouchers are being endorsed. If you're flying – then take your goods and Carnet to the customs desk before checking your goods in. If you're driving via Euroshuttle, Holyhead or roro ports in Kent – go to an <u>inland site</u> to get your Carnet validated. Companies moving goods under transport contract (Hauliers/Forwarders) will have to lodge safety and security declarations to pass through the port.

Exportation: this refers to UK goods leaving / exiting from the UK

Importation: this is entry into a country of temporary admission (working visit).

Re-exportation: this is the departure or exit from the country of temporary admission

Re-importation: the return of goods to the UK

Transit: transits are rarely used, but may be required if your goods are moving through one Carnet country enroute to another (i.e. driving through EU on the way to a working visit to Switzerland counts as Transit. Note that Changing flights does not count as transit). You must ensure that transits are discharged correctly to avoid payment of duties. Russia and Switzerland may request transits in case the goods are sent to an inland site.

Vouchers: Are completed by the holder and detached/removed from the Carnet by Customs officials. Vouchers serve as a Customs declaration and must be signed by the Holder

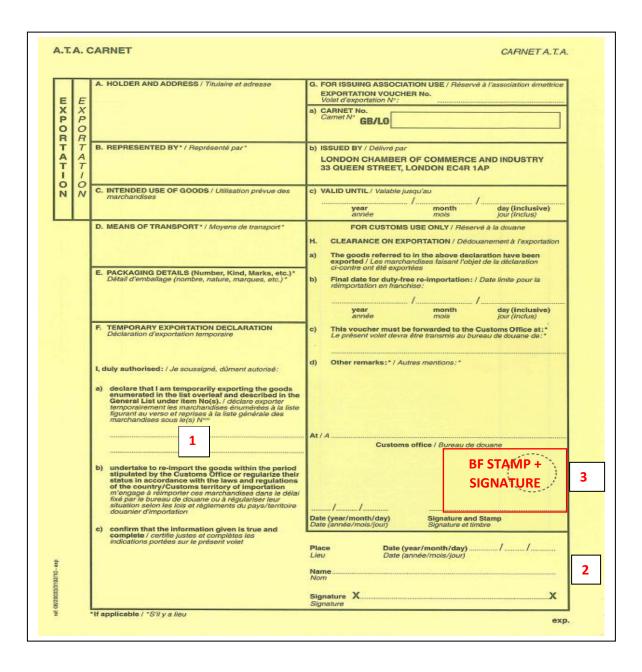
Counterfoils: Are completed by Customs and serve as receipt audit trail for each declaration lodged

Green Front Cover

		FOR TEMPORAF POUR L'ADMISSION TE oustous gonvention on the a.t.a. convention douanière sur le carinet a gonvention on temporary admissio	OARNET FOR THE TEMPORARY / LT.A. POUR L'ADMISSION TEMPO DN / CONVENTION RELATIVE À L'A	ODS CHANDISES ADMISSION OF GOODS WAIRE DES MARCHANDISS	ES	
A T A	C A R N	guarantee of LCCIBeton consisting the Carnet, and Notes on cover p A. HOLDER AND ADDRESS / Titulaire et adresse	G. FOR ISSUING ASSO	RONT COVER / Couv	eduan ervé à l'association émettrice rerture	
C A R N E	E T A T	B. REPRESENTED BY* / Représenté par* 3 C. INTENDED USE OF GOODS / Utilisation prévue des	 b) ISSUED BY / Délivré c) VALID UNTIL / Valad 	š par		
T	Å	marchandises	year		day (inolusive)	
		THIS SECTION WILL SHOW THE COUNTRIES THAT THE CARNET IS VALID FOR – PLEASE ENSURE THAT THIS REFLECTS YOUR INTENDED ITINERARY.				
		 THIS DOCUMENT MUST BE RETURNED TO THE (Remember to photocopy pages 2,3 and 4 for your own pro The holder of this Carnet and his representative will be oountry / Cuctoms territory of departure and the oountr représentant de se conformer aux lois et règlements du page H. CERTIFICATE BY CUSTOMS AT DEPARTURE 	tection in the event of it subset held responsible for oomp ries / Customs territories of	quently going missing.) pliance with the laws a f importation. / A charg art et des pays / lerritoi	ge pour le titulaire et son	
		Attestation de la douane, au départ a) Identification marks have been affixed as indicate againet the following item: No(c), of the General Apposé les marques d'identification mentionnées dar regard du (des) numéro(s) d'ordre suivant(s) de la lis	List ns la colonne 7 en		/ Signature du délégué et	
		b) GOODS EXAMINED ^x / Vérifié les marchandises' Yes / Oui No / Non		Place and Date of lo Lieu et date d'émissi	/	
		 Registered under Reference No.[*] Enregistré sous le numéro[*] 	SIGNATURE			
		d)			1	

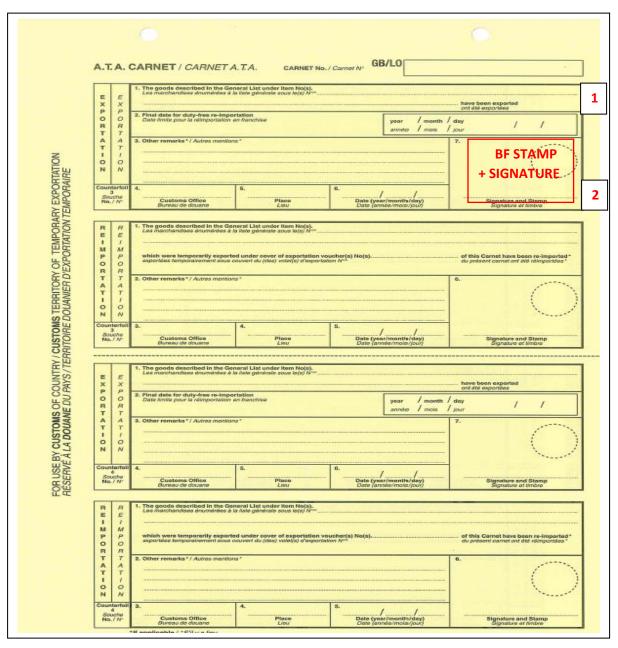
- 1. Carnet Holder must Sign Box J
- 2. HMRC must endorse and complete the relevant fields in Box H on exit from the UK*
- 3. If the person travelling with the Carnet is **not** listed in **Box B**, then they will need to hold a Letter of Authorisation (signed by the person that signed **Box J)** to allow them to declare the goods to Customs on behalf of the Carnet Holder (Box A).

* Failure to get Box H endorsed may result in Carnet being rejected by the foreign Customs



Yellow Exportation Voucher (Exit from the UK) completed by the Holder + HMRC / BF

- 1. Carnet Holder must declare the items being exported in Box F. A
- 2. Carnet Holder must complete and sign F.E and present Carnet to BF
- 3. UK BF officer at the **Office of Exit (or Export*)** will complete, sign and stamp **Box H** and remove this <u>Exportation</u> voucher from the Carnet and forward it to NCU in Salford

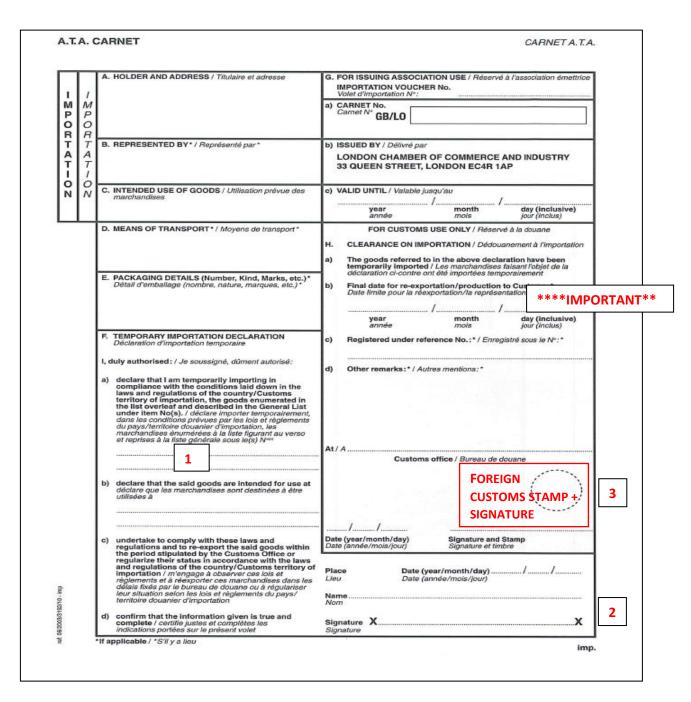


Yellow Counterfoils Exportation (Exit from the UK) completed by the HMRC / BF

1. UK Office of Exit that validated the Front Cover will endorse Box 1 - 6 and stamp + sign Box 7*

* For the purposes of trade facilitation, inland sites count as Office of Exit. The exception to this rule would be a GB office validating the Carnet, but the goods exiting UK via NI (in this case the inland site acts as the Office of Export, validates Box H, endorses Exportation Voucher and sends it to NCU and completes Boxes 1-6 on the above Exportation Counterfoil. NI will act as Office of Exit and will stamp Box 7 only (to confirm point of exit from the UK). Naturally if there is no GB inland site involvement and the Carnet is validated by BF NI – then this office completes all the above steps.

2. Holder and BF Officer must ensure that items stated in box 1 are the same as declared on the Exportation Voucher.

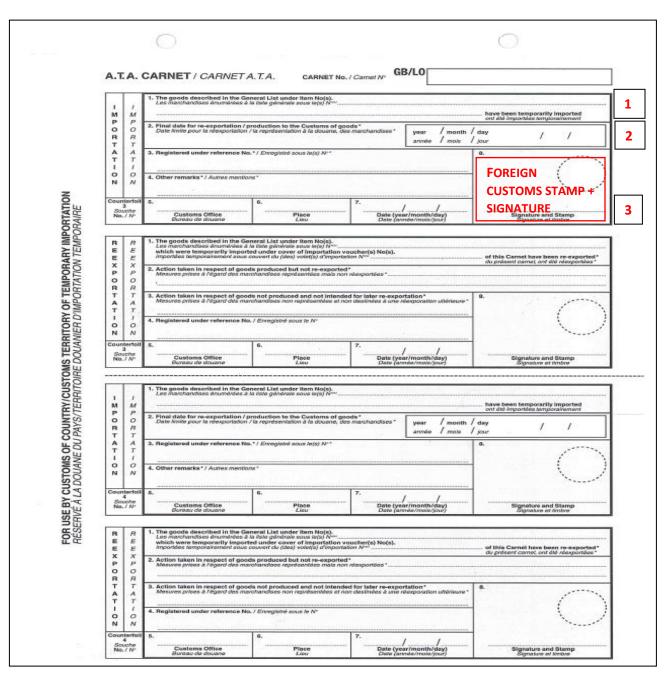


White Importation Voucher (importation into destination country) completed by the Holder+ foreign Customs

Customs of the country of temporary admission will detach and retain this Voucher

- 1. Carnet Holder must declare in Box F.A the number of items being imported
- 2. Carnet Holder must sign and date Box F.D
- 3. Customs off the country of temporary admission will endorse Box H

******IMPORTANT****** A restricted date less the overall validity of the Carnet may be imposed in **Box H.b** Items **MUST** be re-exported by this date (the Holder can apply for extension by contacting the office of Importation).



White Counterfoil(s)- Importation – completed by foreign Customs that stamped the Importation Voucher

- 1. Customs of the country of temporary admission Customs officer will specify the number of items declared on importation in **Box 1**, complete Boxes 2-7 and **stamp + sign Box 8**
- 2. Holder and Customs must ensure that the items stated in box 1 are the same as declared on the Importation Voucher
- 3. A **restricted** date for the final date of re-exportation may be imposed in **Box 2**. The Holder must reexport the goods before this date to avoid any penalties or apply for extension by contacting the office that processed the Importation

White Re-exportation Voucher (re-exportation from the foreign Carnet Country) completed by the Carnet Holder + foreign Customs

	A. C	CARNET	CARNET A.T.A.	
R	R É E	A. HOLDER AND ADDRESS / Titulaire et adresse	G. FOR ISSUING ASSOCIATION USE / Réservé à l'association émettrice RE-EXPORTATION VOUCHER No. Volet de réexportation N°:	
EEXP	X P		a) CARNET No. Carnet N° GB/L0	
ORTAT	ORTAT	B. REPRESENTED BY* / Représenté par*	b) ISSUED BY / Déliwé par LONDON CHAMBER OF COMMERCE AND INDUSTRY 33 QUEEN STREET, LONDON EC4R 1AP	
0 N	/0 N	C. INTENDED USE OF GOODS / Utilisation prévue des marchandises	c) VALID UNTIL / Valable jusqu'au // year month day (inclusive) année mois jour (inclusive)	
		D. MEANS OF TRANSPORT* / Moyens de transport*	FOR CUSTOMS USE ONLY / Réservé à la douane H. CLEARANCE ON RE-EXPORTATION / Dédouanement à la réexportation	
		E. PACKAGING DETAILS (Number, Kind, Marks, etc.)*	 a) The goods referred to in paragraph F, a) of the holder's declaration have been re-exported " / Les marchandises visées au paragraphe F. a) de la déclaration ci-contre ont été réexportées" b) Action taken in respect of goods produced but not re-exported: " / Mesures prises à l'égard des marchandises représentées mais non réexportées: " 	
		F. RE-EXPORTATION DECLARATION Déclaration de réexportation I, duly authorised : / Je soussigné, dûment autorisé :	c) Action taken in respect of goods NOT produced and NOT intended for later re-exportation:* / Mesures prises à l'égard des marchandises non représentées et non destinées à une réexportation ultérieure:*	
		a) declare that I am re-exporting the goods enumerated in the list overleaf and described in the General List under item No(s). / déclare réexporter les marchandises énumérées à la liste figurant au verso et reprises à la liste réenérate des marchandises sous	 d) Registered under reference No.: / Enregistré sous le N*:* e) This voucher must be forwarded to the Customs Office at:* Le présent volet devra être transmis au bureau de douane de:* 	
		which were temporarily imported under cover of importation voucher(s) No(s). / qui ont été importées temporairement sous le couvert du (des) volet(s) d'importation N ^{eau}	f) Other remarks:*/ Autres mentions:*	
		 of this carnet / du présent carnet b) declare that goods produced against the following item No(s), are not intended for re-exportation: déclare que les marchandises non représentées et reprises sous le(s) N^{ess} suivant(s) ne sont pas destinées à la réexportation: 	At / ACustoms office / Bureau de douane	
		*c) declare that goods of the following item No(s), not produced, are not intended for re-exportation: déclare que les marchandises non représentées et reprises sous le(s) N ^{em} suivant(s) ne seront pas réexportées uttérieurement:	Date (year/month/day) Signature and Stamp Date (année/mois/jour) Signature et timbre	
		*d) in support of this declaration, present the following documents / présente à l'appui de mes déclarations les documents suivants:	Place Date (year/month/day)	
		 confirm that the information given is true and complete / certifie justes et complètes les 	Signature XX	

- 1. Holder must declare the number of items being re-exported In Box F Part A*
- 2. Holder must sign and date Box F.E
- 3. Customs Officer of the host country will complete, stamp + sign section **H** and remove this voucher from the Carnet

*Any items that are not re-exported must be stated in sections F.B or F.C (duty may apply)

White Counterfoil(s)- Re-Exportation completed by foreign Customs that endorsed the Re-exportation Counterfoil

A.T.A. C	ARNET / CARNET	A.T.A. CARNET	No. / Carnet N ^e GB/LO	
	1. The goods described in the	General List under item No(s). 2 la fate générale sous is(s) //***		
1 / M M	Cos marchanosos antimanais	a la cara Bauavara sona rata) u		have been temporarily imported out all importees temporariement
P P 3	2. Final date for re-exportation Date limite pour la récuportation	/ production to the Customs of on / la représentation à la douane,	goods* des marchandises* year / month	1 am
R R T T			année / mols	l jour / /
A A T	3. Registered under reference	No.* / Enregistré sous le(s) N**		8.
	4. Other remarks* / Autres men	llans "		+ (
	-			
Counterfoll (3 Souche No. / N ¹	5. Customs Office Burnau de douane	6. Place		Signature and Stamp
nu.///	Bureau de douane	Lieu	Date (year/month/day) Date (année/mole/jour)	Signature and Stamp Signature et timbre
RR	 The goods described in the Los merchandises dnumérées 	General List under Item No(s), à la liste générale sous is(s) //···· orted under cover of importation as couvert du (des) volet(s) d'impo		
				of this Carnet have been re-export du présent carnet, ont été réexportés
PO	 Action taken in respect of go Mesures prises à l'égard des r 	ods produced but not re-expor narchandises représentées mais r	ted" non réexportées "	
R R	3. Action taken in respect of a	todis not produced and not inter narchandises non représentées a	nded for later re-exportation*	8.
T T	Mesures prises à l'égard des r	narchandises non représentées e	t non destinées à une réexporation utlérieure	FOREIGN
0 0	4. Registered under reference	No. / Enregistré sous le N°		CUSTOMS STAMP
N N Counterfoll :	5.	6.	17.	SIGNATURE
3 Southe No./ Nº	Customs Office Bureau de douane	Place	Date (year/month/day) Date (annés/moltr/our)	Signature and Stamp Signature of Similar
			Dan (as no months) (as	
11	1. The goods described in the Los marchandises énumérées	General List under item No(s). A la liste générale sous le(s) N°**		
MM				have been temporarily imported ont dt0 import6es.temporalrement
RR	 Final date for re-exportation Date limite pour la reexportation 	/ production to the Customs of m / is représentation à la douane,	goods* des marchandises* year / month année / mois	/ day / /
	3. Registered under reference	No.* / Enregistré sous le(s) N**	anvee 7 mus.	8.
T T I / O O				
N N	4. Other remarks* / Autres men	Jians *		1
4	s.	6.	7. / /	
Souche No. / N	Customs Office Bureau de douane	Place	Date (year/month/day) Date (année/mole/jour)	Signature and Stamp Signature et ombre
B B	1. The goods described in the Los marchandises drumérées	General List under item No(s).		
EE	Los marchandisos drumdrões which were temporarity impo importões temporairement sor	A la liste générale sous is(s) N ^{any} orted under cover of importation is couvert du (des) volet(s) d'importation	n voucher(s) No(s). mation A ^{mat}	of this Carnét have been re-exposed of present carnet, ont de viexpont
		oods produced but not re-expor narchandises représentées mais		au present carrier, ont all reacports
X X P P				
P P O O R R		ods not produced and not inter narchandises non représentées e	nded for later re-exportation * t non destinées à une réexporation ultérieure	
P P 0 R R T 7 3	Mesures prises & l'égard des i			
P 0 8 7 7 8 7 7 8 7 7 7 7 7 7 7 7 7 7 7 7	Action taken in respect of ge Mesures prises & l'égard des r Registered under reference	No. / Envegiené sous le N°		1
P 0 R T A T 1 0 N		No. / Envegietrel sous le Nº	7.	

- 1. Customs Officer that retained the above Re-exportation Voucher will state the number of items declared for re-export in **Box 1** and complete boxes 2-7* and stamp + sign **Box 8**
- 2. (Holder and Customs must ensure that the items stated in box 1 are the same as declared on the Reexportation Voucher)

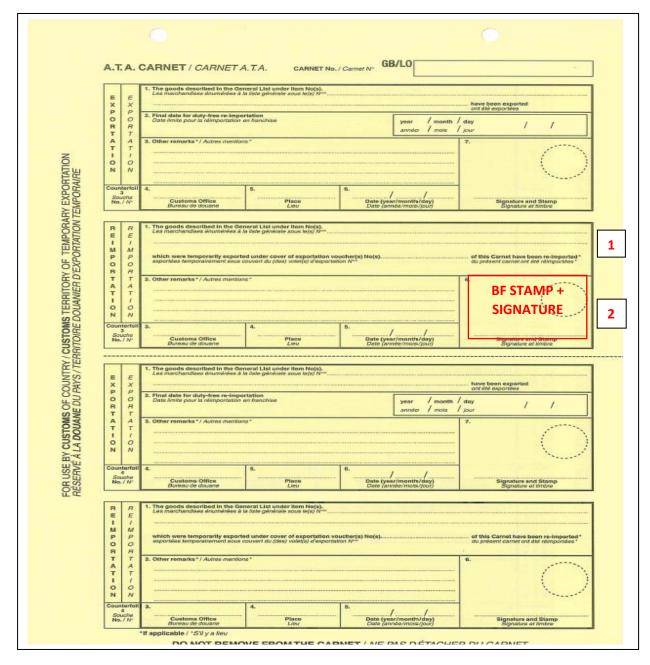
*Any items not re-exported must be stated in box 2 or 3 (+ reason i.e. Duty Paid + Receipt no, goods destroyed under customs supervision or diverted to another customs procedure)

Ι	R	A. HOLDER AND ADDRESS / Titulaire et adresse	G. FOR ISSUING ASSOCIATION USE / Réservé à l'association émettric RE-IMPORTATION VOUCHER No.		
Ľ	R É I		Volet de réimportation Nº :		
Ľ	MPO		a) CARNET No. Carnet N" GB/LO		
	RTAT	B. REPRESENTED BY / Représenté par* b) ISSUED BY / Délivré par LONDON CHAMBER OF COMMERCE AND INDUSTRY 33 QUEEN STREET, LONDON EC4R 1AP			
	ģ	C. INTENDED USE OF GOODS / Utilisation prévue des marchandises	c) VALID UNTIL / Valable jusqu'au		
			year month day (inclusive) année mois jour (inclus)		
		D. MEANS OF TRANSPORT [*] / Moyens de transport [*]	FOR CUSTOMS USE ONLY / Réservé à la douane H. CLEARANCE ON RE-IMPORTATION / Dédouanement à la réimportation		
	ł	E. PACKAGING DETAILS (Number, Kind, Marks, etc.)* Détail d'embailage (nombre, nature, marques, etc.)*	 a) The goods referred to in paragraph F. a) and b) of the holder's declaration have been re-imported / Les marchandises visées au paragraphe F. a) et b) de la déclaration ci-contre ont été réimportées 		
			b) This voucher must be forwarded to the Customs Office at:* Le présent volet devra être transmis au bureau de douane de:*		
	Î	F. RE-IMPORTATION DECLARATION Déclaration de réimportation temporaire	c) Other remarks:*/ Autres mentions:*		
		I, duly authorised: / Je soussigné, dûment autorisé:			
		a) declare that the goods enumerated in the list overleaf and described in the General List under Item No(s). / declare que les marchandises énumérées à la liste figurant au verso et reprises à la liste générale sous le(s) N ^{en}	AVA		
		exportation voucher(s) No(s). / ont été exportées temporairement sous le couvert du (des) volat(s) d'exportation N ^{me}	Customs office / Bureau de douane		
			BF STAMP +		
		request duty-free re-Importation of the said goods demande la réimportation en franchise de ces marchandises	SIGNATURE		
		b) declare that the said goods have NOT undergone any process abroad, except for those described under No(s).*? / diciare que lesdites marchandises n'ont subi aucun traitement à l'étranger, sauf celles énumérées sous le(s) N ^w .*			
			Date (year/month/day) Signature and Stamp Date (année/mois/jour) Signature et timbre		
		c) declare that goods of the following item No(s). have not been re-imported: * / déclare ne pas réimporter les marchandises reprises sous le(s) N ^{nis} suivant(s):*	Place Date (year/month/day)		
			Name		
		d) confirm that the information given is true and complete / certifie justes et complètes les indications portées sur le présent volet	Signature XX		

Yellow Voucher - Re-Importation (endorsed by HMRC / BF at the point of entry into UK)

- 1. Holder must declare the number of items being re-imported In Box F Part A
- 2. Holder must sign and date Box F.D
- 3. HMRC / BF Officer at the office of entry into the UK will complete, stamp + sign section H and remove this voucher from the Carnet. The Voucher must be sent to NCU in Salford

Yellow Counterfoil(s) Re-importation completed by the HMRC / BF Officer that endorsed the Re-importation Voucher



- 1. HMRC / BF must complete the number of items declared in **Box 1**
- 2. HMRC / BF must endorse, sign and stamp Box. 7

******Important** ***Check the number of items stated in Box 1 reflects the same number of items declared on the Reimportation Voucher.

Points to Remember

- Do not lose or misplace the Carnet lost Carnet will require a Substitute document to be issued
- You are only permitted to travel to the countries listed on the Green Front Cover
- Yellow Vouchers and Yellow Counterfoils are for HMRC / BF endorsement only
- White Vouchers and White counterfoils are for the foreign Customs / the country of temporary admission only
- ALL items Declared at the point of re-exportation From the UK <u>MUST</u> return within the validity of the Carnet
- Check that the items you declare on Importation or re-exportation are correctly reflected in **Box 1** of the appropriate corresponding counterfoils. <u>ANY</u> items not accounted for may become subject to duties and / or penalties by the foreign Customs
- DO NOT exceed any restricted dates imposed. The person travelling with the Carnet can check this in **Box 2** of the relevant Importation Counterfoil. Re-export your items before or at the very latest on this imposed date. Any exceeded time limits may result in Penalties by foreign Customs
- Return your Carnet to the issuing body after the Carnets expiry date, or after all visits have been completed.

The Holder of the ATA Carnet is responsible for acquiring the correct validation of the ATA Carnet. Not all Customs offices are manned 24 hrs. therefore we strongly advise you check at least 24hrs prior to departure that a customs officer is available to validate your Carnet.

Any Carnet that is not endorsed on re-exportation from a country of visit or does not contain final validation that the items covered were duly reimported into the UK prior to its expiry date, may be subject to duties and any other administrative charges as per the undertaking completed at the time of issue (foreign Customs are legally allowed to lodge a claim against the Carnet up to 24 months from the date of issue).

You are advised to make a copy of your Carnet after use and return the original to the address shown on the reverse of the Carnet back cover or to LCCI.