

Handbook

**Convention on Temporary Admission
(Istanbul, 26 June 1990)**

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PREFACE

To ensure wide circulation of the international Convention on temporary admission, the World Customs Organization has assembled in this Handbook the complete texts of the body of the Convention and its Annexes, with a Commentary printed after the relevant provisions.

The aim of the Commentary is to facilitate the application of the provisions of the Convention and its Annexes, by explaining the scope of the definitions and terms used, describing in more detail the facilities available and the formalities provided for, giving the reasons for the choices that have been made and providing supplementary information. The Commentary does not form an integral part of the Convention considered as an instrument of international law. It therefore imposes on the Contracting Parties no obligations other than those expressly provided for in the Convention and its Annexes. The Commentary will be updated to reflect any amendments to the Convention and its Annexes as well as any further developments affecting the application thereof.

The Handbook is divided into ten parts containing, in particular, the legal provisions and the Commentary, information on the role of the issuing and guaranteeing chains for the ATA and the CPD carnet and a list of the associations belonging to the issuing and guaranteeing chains; information supplied by individual Contracting Parties; and, as an example a duly filled in ATA and CPD carnet.

This Handbook is intended to serve as a practical guide to implementing the provisions of the Convention, not only for Customs administrations but also for all other parties concerned with temporary importation. It will be periodically updated to take account of notifications by Contracting Parties and the guaranteeing and issuing chains.

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HISTORICAL BACKGROUND

With the expansion and diversification of international trade, the occasions where goods are imported only temporarily have become more and more frequent. Representatives of various industrial and trade organizations import their products into foreign countries as samples, for display at fairs and exhibitions, for demonstration purposes, etc. There are also many economic considerations which may lead a country to encourage the temporary stay of goods.

The World Customs Organization, being an international organization concerned with the simplification and harmonization of Customs procedures, took steps at the international level to harmonize the conditions for temporary admission to the extent possible. One important example is the Convention of the ATA carnet for the temporary admission of goods which was adopted in 1961, aiming at facilitating temporary admission by establishing an international Customs document, the ATA carnet. A further six international Conventions allowing specific categories of goods to be temporarily imported, were also drawn up.

Other international organizations, such as the ECE, also adopted Conventions in the field of temporary importation and as a result some 15 international instruments existed in the 1980's, each governing the temporary admission of a restricted category of goods. Since those instruments had been drafted during a considerable time-span, the facilities and procedures differ between them. This caused problems to users and complicated the work of Customs. To remedy this situation, the WCO undertook to elaborate a new all-comprehensive Convention on Temporary Admission, which was adopted in 1990.

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SYNOPTIC TABLE

Annexes accepted by the Contracting Parties

Position as at June 2006:

Number of Contracting Parties:	50
Number of Annexes:	13
Number of Annexes in force:	13

Notes + Acceptance x Acceptance with reservations
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Contracting		Annexes of the Convention on Temporary Admission												
		Entered into force												
Parties	Number Annexes accepted	A 27.11. 1993	B.1 29.12. 1994	B.2 11.8. 1995	B.3 17.4. 1996	B.4 18.9. 1997	B.5 7.9. 1995	B.6 11.8. 1995	B.7 18.9. 1997	B.8 18.9. 1997	B.9 17.4. 1996	C 17.4. 1996	D 18.9. 1997	E 18.9. 1997
Algeria	13	+	+	+	+	+	+	+	+	+	+	+	+	+
Andorra	8	+	+	+	+	-	+	+	+	-	+	-	-	-
Australia	2	+	+	-	-	-	-	-	-	-	-	-	-	-
Austria	13	+	+	+	x	+	x	+	+	+	+	x	+	x
Belarus	5	+	+	+	+	-	+	-	-	-	-	-	-	-
Belgium	13	+	+	+	x	+	x	+	+	+	+	x	+	x
Bulgaria	13	x	+	+	x	+	x	+	+	+	+	x	+	x
Chile	4	+	x	+	x	-	-	-	-	-	-	-	-	-
China	2	x	+	-	-	-	-	-	-	-	-	-	-	-
Croatia	13	x	+	+	+	+	x	+	+	+	+	+	x	+
Cyprus	13	x	+	+	x	+	x	+	+	+	+	x	+	x
Czech Republic	13	x	+	+	x	+	x	+	+	+	+	x	+	+
Denmark	13	+	+	+	+	+	+	+	+	+	+	+	+	+
Estonia	9	x	+	+	x	-	x	+	-	-	+	x	x	-
France	13	+	+	+	+	+	+	+	+	+	+	+	+	+
Finland	13	x	+	+	x	+	x	+	+	+	+	x	+	x
Germany	13	x	+	+	x	+	x	+	+	+	+	x	+	x
Greece	13	x	+	+	x	+	x	+	+	+	+	x	+	x
Hong Kong, China	6	x	+	+	-	-	-	+	+	-	-	+	-	-
Hungary	13	+	+	+	+	+	+	+	+	+	+	+	+	+
Ireland	13	x	+	+	x	+	x	+	+	+	+	x	+	x
Italy	13	x	+	+	x	+	x	+	+	+	+	x	+	+

Jordan	2	+	+	-	-	-	-	-	-	-	-	-	-	-
Latvia	13	+	+	+	+	+	+	+	+	+	+	+	+	+
Lithuania	13	x	+	+	x	+	x	+	+	+	+	x	+	+
Luxembourg	13	+	+	+	+	+	+	+	+	+	+	+	+	+
Macedonia	13	x	+	+	x	+	x	+	+	+	+	x	+	x
Mali**	1	+	-	-	-	-	-	-	-	-	-	-	-	-
Malta	13	x	x	+	x	+	x	x	+	x	x	x	x	x
Mauritius	4	+	+	+	-	-	+	-	-	-	-	-	-	-
Mongolia	4	+	+	+	-	-	+	-	-	-	-	-	-	-
Netherlands	13	x	+	+	x	+	x	+	+	+	+	x	+	x
Nigeria	13	+	+	+	+	+	+	+	+	+	+	+	+	+
Pakistan	3	+	+	+	-	-	-	-	-	-	-	-	-	-
Poland	13	+	+	+	x	+	x	+	+	+	+	x	+	x
Portugal	13	x	+	+	x	+	x	+	+	+	+	x	+	x
Romania	13	x	+	+	x	+	x	+	+	+	+	x	+	x
Russia	5	+	+	+	+	-	+	-	-	-	-	-	-	-
Slovakia	13	+	+	+	+	+	+	+	+	+	+	+	+	+
Slovenia	13	x	+	+	x	+	x	+	+	+	+	x	+	x
South Africa	2	+	x	-	-	-	-	-	-	-	-	-	-	-
Spain	13	x	+	+	x	+	x	+	+	+	+	x	+	x
Sweden	13	x	+	+	x	+	x	+	+	+	+	x	+	x
Switzerland	11	+	+	+	x	-	x	+	+	+	+	+	+	-
Tajikistan	5	+	+	+	+	-	+	-	-	-	-	-	-	-
Turkey	13	x	+	+	x	+	x	+	+	+	+	x	+	x
Ukraine	13	+	+	+	+	+	+	+	+	+	+	+	+	+
United Kingdom	13	x	+	+	x	+	x	+	+	+	+	x	+	x
Zimbabwe	7	+	x	+	x	-	x	+	-	-	+	-	-	-
European Communities	13	x	+	+	x	+	x	+	+	+	+	x	+	x
Total 50		50	49	45	41	33	42	38	36	34	37	36	35	33
+ Acceptance														
x Acceptance with reservations														
** Annexes accepted subject to confirmation.														

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PREAMBLE

THE CONTRACTING PARTIES to this Convention, established under the auspices of the Customs Co-operation Council

NOTING that the present situation regarding the proliferation and dispersed nature of international Customs Conventions on temporary admissions is unsatisfactory,

CONSIDERING that the situation could worsen in the future when new categories of temporary admission need to be regulated internationally,

HAVING REGARD to the wishes of trade representatives and other interested parties, to the effect that the accomplishment of temporary admission formalities be facilitated,

CONSIDERING that the simplification and harmonization of Customs procedures and, in particular, the adoption of a single international instrument combining all existing Conventions on temporary admission can facilitate access to international provisions governing temporary admission and effectively contribute to the development of international trade and of other international exchange,

CONVINCED that an international instrument proposing uniform provisions in respect of temporary admission can bring substantial benefits for international exchanges and ensure a high degree of simplification and harmonization of Customs procedures, which is one of the essential aims of the Customs Co-operation Council,

RESOLVED to facilitate temporary admission by simplifying and harmonizing procedures, in pursuit of economic, humanitarian, cultural, social or touring objectives,

CONSIDERING that the adoption of standardized model temporary admission papers as international Customs documents with international security contributes to facilitating the temporary admission procedure where a Customs document and security are required,

HAVE AGREED as follows :

CHAPTER I

General provisions

Definitions

Article 1

For the purposes of this Convention, the term :

a) "temporary admission" means :

the Customs procedure under which certain goods (including means of transport) can be brought into a Customs territory conditionally relieved from payment of import duties and taxes and without application of import prohibitions or restrictions of economic character (1); such goods (including means of transport) must be imported for a specific purpose (2) and must be intended for re-exportation within a specified period and without having undergone any change except normal depreciation due to the use made of them (3);

COMMENTARY

- 1) "Import prohibitions or restrictions of economic character" are those imposed for currency control, trade policy or for similar considerations, as opposed to import prohibitions or restrictions based on considerations listed in Article 19 of the body of the Convention, see also Commentary on Article 2 of the body of the Convention.
- 2) The purpose for which goods (including means of transport) must be imported to qualify for temporary admission, is specified in each Annex.
- 3) The phrase "and without having undergone any change except normal depreciation due to the use made of them" indicates that temporary admission under the Convention is primarily provided for goods (including means of transport) which are intended for re-exportation in the state in which they were imported.

The above phrase also indicates that normal wear and tear during the stay in the territory of temporary admission does not prevent the temporarily admitted goods (including means of transport) from being regarded as re-exported in the same state. "Normal wear and tear" includes normal maintenance operations and minor repairs of, for example, temporarily admitted means of transport, machines of appliance, provided these operations of repairs are not the purpose of the temporary admission.

b) "import duties and taxes" means :

Customs duties and all other duties, taxes, fees or other charges which are collected on or in connection with the importation of goods (including means of transport), but not including fees and charges which are limited in amount to the approximate cost of services rendered (4);

COMMENTARY

- 4) "Import duties and taxes" include not only Customs duties proper but also all other duties and taxes that may be chargeable on, or in connection with, importation. This definition thus covers all internal taxes and duties chargeable on imported goods (including means of transport), regardless of the basis of the collection of such duties and taxes such as value, length of stay in the territory of temporary admission, etc.

"Services rendered" for which a fee may be charged, means specific services rendered by the Customs such as Customs clearance outside the office hours or the inspection of goods at the consignee's premises. The fees for services must not represent an indirect protection to domestic products or a taxation of imports for fiscal purposes.

c) "security" means :

that which ensures to the satisfaction of the Customs that an obligation to the Customs will be fulfilled. Security is described as "general" when it ensures that the obligations arising from several operations will be fulfilled;

d) "temporary admission papers" means :

the international Customs document accepted as a Customs declaration which makes it possible to identify goods (including means of transport) and which incorporates an internationally valid guarantee to cover import duties and taxes (5);

COMMENTARY

- 5) See Commentary on Article 5 of the body of the Convention and on Article 1 (a) of Annex A to the Convention.

e) "Customs of Economic Union" means :

a Union constituted by, and composed of Members, as referred to in Article 24, paragraph 1, of this Convention, which has competence to adopt its own legislation that is binding on its Members, in respect of matters governed by this Convention, and has competence to decide, in accordance with its internal procedures, to sign, ratify or accede to this Convention (6);

COMMENTARY

- 6) The definition of the term "Customs of Economic Union" stipulates the conditions which a Customs or Economic Union or a regional economic integration organization, to use the term found in other international instruments – must fulfil for the Convention to apply to it. The first condition is that its Members must be Members of the Council, of the United Nations or of its specialized agencies. The second is that the Customs or Economic Union must be competent to adopt its own legislation in respect of matters governed by the Convention, and that such legislation must be binding on its Members. Thus the Members of the Union must have transferred to it competence to legislate in the field of temporary admission. The third condition concerns the Union's competence to decide on its own behalf to sign, ratify or accede to the Convention. The Convention is without prejudice to the Union's internal procedures regarding the adoption of such a decision.

f) "person" means :

both natural and legal persons, unless the context otherwise requires;

g) "the Council" means :

the Organization set up by the Convention establishing a Customs Co-operation Council, Brussels, 15 December 1950;

h) "ratification" means :

ratification, acceptance or approval (7).

COMMENTARY

7)

Definition of the term "ratification" facilitates the drafting of the final provisions of the Convention by avoiding the need to repeat the terms ratification, acceptance and approval in several Articles. It is nevertheless to be understood that the internal legal provisions of individual Contracting Parties concerning the conditions to be met before the competent national authorities may decide on the international instrument declaring the Contracting Party's willingness to be bound remain applicable. The definition of ratification makes it possible for each Contracting Party to choose the procedure it prefers for undertaking commitments at international level. It is noteworthy also that the definition given corresponds to the provisions of Article 2 (1) (b) of the Vienna Convention on the Law of Treaties of 23 May 1969.

CHAPTER II

Scope of the Convention

Article 2

- 1. Each Contracting Party undertakes to grant temporary admission, in accordance with the provisions of this Convention, to the goods (including means of transport) (1) specified in the Annexes to this Convention (2) (3).**

COMMENTARY

- 1) Besides temporary admission for goods, the Convention provides, in a number of Annexes, temporary admission for means of transport. The expression "goods (including means of transport)" is used to indicate that, for the purposes of the Convention, means of transport are a special category of goods. It has not been considered appropriate to use only the word "goods" to include also means of transport.
- 2) Article 2 of the body of the Convention sets forth the principle that the Contracting Parties give a general undertaking to grant temporary admission, in accordance with the provisions of the Convention, to the goods (including means of transport) specified in the Annexes to the Convention. This does not mean, however, that all the Annexes and all their provisions will have to be applied forthwith by Contracting Parties. In fact, Contracting Parties are free to accept only a limited number of Annexes, see Article 24 (4) of the body of the Convention. They may also enter reservations against the provisions in the Annexes, insofar as this possibility is provided for in the Annex concerned, see Article 29 of the body of the Convention.
- 3) Since the Istanbul Convention does not contain a reciprocity clause, the Contracting Parties may not make such acceptance subject to the granting by other Contracting Parties of reciprocal facilities. They undertake to grant temporary admission *erga omnes*, i.e. even to countries which are not Contracting Parties (see also Commentary (2) to Article 2 of Annex A).
- 2. Without prejudice to the provisions of Annex E, temporary admission shall be granted with total conditional relief from import duties and taxes and without application of import restrictions or prohibitions of economic character (4) (5).**

COMMENTARY

- 4) There are many economic, social and cultural reasons which may lead a country to encourage the temporary stay of goods (including means of transport). For example, certain economic advantages accrue from allowing national enterprises to examine or test foreign products since this may provide employment for national labour force. To take another example, exchanges of educational, scientific or cultural material promote education and scientific research as well as cultural development which are fundamental to human advancement.

Consequently, to further the objectives expressed in the Preamble of the Convention, temporary admission under the Convention shall, as a general rule, be granted with total conditional relief from import duties and taxes. Annex E of the Convention is an exception to the rule that the relief must be total. That Annex covers all goods (including means of transport) the importation of which is temporary but which do not qualify for temporary admission as defined in Article 1 (a) of the body of the Convention, since they either fail to satisfy the conditions laid down in the other Annexes or are not at all mentioned in such other Annexes. Hence temporary admission under Annex E entitles only to partial relief from import duties and taxes.

The word "conditional" implies that the granting of total relief from import duties and taxes is conditional upon the fulfilment of the conditions for temporary admission; if those conditions are not satisfied import duties and taxes may be collected.

- 5) As a rule, import prohibitions or restrictions of economic character are applicable to goods (including means of transport) declared for home use, since such commodities enter into the economy of a country and compete with home produced products. Conversely, goods (including means of transport) which are imported only temporarily, need to be affected by such prohibitions or restrictions. Moreover, it would be impossible to achieve the aims of

the Convention if import prohibitions or restrictions of economic character were applicable also on temporary admission. Contracting Parties are therefore obliged to waive such measures while the goods (including means of transport) are under the temporary admission procedure. If, however, the period for re-exportation is not observed or if temporary admission is terminated by means other than re-exportation, any import prohibitions or restrictions of economic character become applicable.

A Contracting Party which subjects temporary admission of goods (including means of transport) to an import licensing system but which always promptly issues such a licence to permit temporary admission, is not considered to be in breach of the obligation to waive import prohibitions or restrictions of economic character.

As regards import prohibitions or restrictions of other than economic character, see Commentary on Article 19 of the body of the Convention.

Structure of the Annexes

Article 3

Each Annex to this Convention consists, in principle, of (1) :

- a) definitions of the main Customs terms used in the Annex;**
- b) special provisions applicable to the goods (including means of transport) which form the subject of the Annex**

COMMENTARY

- 1) As a rule, each Annex will contain the elements listed in Article 3, but this is not mandatory. For example, Annex A concerns the temporary admission papers (ATA carnets and CPD carnets) and their use, instead of temporary admission for a given category of goods (including means of transport).

CHAPTER III

Special provisions

Document and security

Article 4

- 1. Unless otherwise provided for in an Annex, each Contracting Party shall have the right to make the temporary admission of goods (including means of transport) subject to the production of a Customs document and provision of security (1).**

COMMENTARY

- 1) Article 4 acknowledges that Contracting Parties have the right to make temporary admission subject to the production of a Customs document and provision of security. However, this is allowed only provided that an Annex does not stipulate otherwise. In the absence of any provisions on a Customs document and security in an Annex, Article 4 of the body of the Convention prevails.

A Customs document is an official form prescribed by the Customs authorities, normally the import Goods declaration, or a simplified version thereof. It may take the form either of a national Customs document or an international Customs document ("temporary admission papers", see Annex A). That form serves to document the goods (including means of transport) declared for temporary admission. It is filled in at the time of importation. In that document, the declarant engages to comply with the conditions of temporary admission and assumes responsibility for any breach of those conditions. The date on which the goods (including means of transport) will have to be re-exported at the latest is also entered on that document by the Customs.

A security is required to ensure re-exportation of the goods (including means of transport) temporarily admitted and compliance with the conditions of temporary admission. The amount of security is determined at the time of importation. It is usually provided by depositing cash or negotiable securities, or is given by an approved surety (natural or legal person, generally a bank or an insurance company). It may also be given in the form of a bond or in exceptional cases (e.g. operations by public institutions or by government departments or local authorities) by a simple undertaking. Where various forms of security are acceptable, the choice should be left to the declarant. However, the Customs may require that the security be provided in the form which best guarantees the collection of the relevant duties and taxes. Moreover, if it becomes apparent that the security provided does not guarantee, or no longer guarantees, full payment of the Customs debt, the Customs may require the declarant either to furnish additional security or to replace the initial security by new security. This would be the case, for example, of security provided in the form of a mortgage on a property which has depreciated considerably in value, or surety furnished by a natural or legal person declared bankrupt.

In view of the objectives of the Convention, several Annexes contain a provision obliging Contracting Parties to waive the requirement of a Customs document and security. Instead, a written inventory of the goods (including means of transport), together with a written undertaking to re-export, may be required. Such simplification of formalities entails advantages for users in that they are able to draw up an inventory already in the country of departure, without having to complete a Customs document upon arrival in the territory of temporary admission. The use of a written undertaking makes it unnecessary for the person concerned to carry large sums of money or other acceptable forms of security with him. The Customs should preprint such undertakings and formulate their wording to conform to any legal requirements so as to render the undertakings as valid as an engagement on the Customs document. Such undertakings should be drawn up also in languages other than that of the territory of temporary admission.

Automation can be of great assistance to administrations in ensuring compliance with laws and regulations concerning temporary admission, particularly where a Customs document does not have to be produced or security does not have to be provided. The method involves capturing certain data transmitted by means of Electronic Data Interchange at entry and then at exit from the territory of temporary admission. The computer compares the data and thus checks that the goods have been re-exported.

Where a Customs document and security may be required, Contracting Parties are obliged to accept temporary admission papers (ATA carnets and CPD carnets), where the person concerned wishes to use them and provided that all the conditions laid down for their use in Annex A to the Convention are met.

- 2. Where (under paragraph 1 above) security is required, persons who regularly use the temporary admission procedure may be authorized to provide general security (2).**

COMMENTARY

- 2) In order to facilitate temporary admission in cases where a security is required, persons who regularly use that procedure may be authorized to provide general security. Such a security may be valid for a given period, for example, one year, and covers all temporary admission operations carried out during that period. A general security would be appropriate also, for example, in the case of large exhibitions with governmental participation. The organizer would then be authorized to lodge a general security to cover all goods (including means of transport) displayed by foreign participants.

- 3. Unless otherwise provided for in an Annex, the amount of security shall not exceed the amount of the import duties and taxes from which the goods (including means of transport) are conditionally relieved (3).**

COMMENTARY

- 3) When determining the amount of security, the starting point is that such amount shall, not exceed the amount of the import duties and taxes involved. If the goods (including means of transport) are free of any kind of import duties and taxes, some countries allow clearance for free circulation even though the goods are imported temporarily.

However, even if the goods are exempt from any duties and taxes, it may be useful for the importer to place the goods under the temporary admission procedure with a view to ensuring their re-exportation, or not to apply economic prohibitions or restrictions. Some other countries allow temporary admission but determine the security, where required, on the basis of the value of the goods (including means of transport), having regard to the risks the non-compliance with the conditions of temporary admission would entail.

The basic rule concerning the amount of security implies that no account may be taken of penalties that may be imposed or interest for delayed payment that may be chargeable in the event of abuse of the temporary admission procedure.

The phrase "unless otherwise provided for in an Annex" indicates that departures from the basic rule concerning the amount of security are possible. This is the case with temporary admission under the cover of carnets for temporary admission, see first subparagraph of Commentary 4 on Article 8 of Annex A.

- 4. For goods (including means of transport) subject to import prohibitions or restrictions under national legislation, an additional security may be required under the provisions laid down in national legislation (4).**

COMMENTARY

- 4) According to Article 19 of the body of the Convention, the provisions of the Convention do not preclude the application of prohibitions or restrictions imposed under national laws and regulations on the basis of non-economic considerations listed in that Article. This means that, when granting temporary admission, the Customs may have to apply restrictions based on considerations of, for example, public health. In such cases, a security based on the amount of import duties and taxes is not adequate, since the public interest in ensuring compliance with the conditions of temporary admission may largely exceed the revenue interests. That is why Article 4 (4) of the body of the Convention authorizes the Customs to require an additional security.

Such an additional security may be determined on the basis of the value of the goods (including means of transport) or having regard to the risks involved. The criteria for determining the amount of any additional security must be laid down in national legislation. Under no circumstances is the amount of the additional security to be left at the sole discretion of a Customs officer at the time of importation. Other Contracting Parties should be notified of the conditions under which an additional security may be required.

Any additional security for goods (including means of transport) temporarily admitted under the cover of temporary admission papers (ATA carnets and CPD carnets) has to be fixed at the time of importation, such security not being incorporated in the carnet, see Commentary on Article 8 of Annex A to the Convention.

Article 4 (4) also applies to goods (including means of transport) which are subject to import prohibitions or restrictions of economic character. Under Article 2 of the body of the Convention, temporary admission has to be granted without application of such prohibitions or restrictions, since the goods (including means of transport) are not intended to enter into the economy of the territory of temporary admission. Again, the interest in ensuring re-exportation exceeds the revenue interests hence justifying the requirement of additional security.

Temporary admission papers

Article 5

Without prejudice to temporary admission operations under the provisions of Annex E, each Contracting Party shall accept, in lieu of its national Customs documents and as due security for the sums referred to in Article 8 of Annex A, temporary admission papers valid for its territory and issued and used in accordance with the conditions laid down in that Annex for goods (including means of transport) temporarily imported under the other Annexes to this Convention which it has accepted (1).

COMMENTARY

- 1) Article 5 sets out an important principle in the functioning of the new CCC Convention on temporary admission. This Article extends significantly the field of application of the temporary admission papers (ATA carnets and CPD carnets) currently used to support temporary admission under certain international Conventions. This Article obliges Contracting Parties to accept, in lieu of their national Customs documents and without asking for any further security, temporary admission papers (ATA carnets and CPD carnets) as laid down in Annex A to the Convention, for the temporary admission of goods (including means of transport) under the other Annexes to the Convention which they have accepted, except as provided for in Article 4 (4) of the body of the Convention regarding the holder of the carnet (See Commentary on this Article).

The wording of Article 5 implies that the Customs must accept such papers when presented by the declarant but they cannot make their use obligatory. Thus, the declarant may choose to use either the temporary admission papers provided for in Annex A or a national Customs document and security without prejudice to the provisions of Article 4 (4) of the body of the Convention regarding additional security (see Commentary (4) on this Article).

The use of ATA carnets or CPD carnets offers considerable advantages for both users and Customs. Those carnets constitute at the same time both the Customs document to identify the goods (including means of transport) and the security for the payment of import duties and taxes. The security is provided by an international guaranteeing chain which is composed of national bodies operating in Contracting Parties. Such national bodies guarantee the payment of import duties and taxes potentially chargeable on goods (including means of transport) admitted temporarily under the cover of ATA or CPD carnets. For further details, see Commentary on Annex A to the Convention. An ATA or CPD carnet may be obtained already in the home country of the carnet holder and, upon arrival in the territory of temporary admission, no further Customs document needs to be completed nor any other security provided, except as provided for in Article 4 (4) of the body of the Convention regarding the holder of the carnet (See Commentary on this Article).

Another advantage greatly appreciated by the trading community is that, during the period of validity of the carnet (normally one year) goods (including means of transport) can be temporarily imported under cover of the same carnet into as many Contracting Parties and as often as the carnet holder wishes. This is particularly useful, for example, for a commercial traveller who wishes to show samples to potential buyers in several Contracting Parties.

For the Customs of the territory of temporary admission, the use of the ATA or CPD carnets entails less administrative work and increases Customs safety. There is no need to start the process of determining the amount of security. Furthermore, the payment of import duties and taxes is guaranteed by a body established in the territory of temporary admission. The guarantee is automatic; the Customs need not check its validity for each carnet, nor is there any security which would have to be returned to the carnet holder when the goods (including means of transport) are re-exported.

As the opening phrase of Article 5 implies, Contracting Parties are not obliged to accept ATA or CPD carnets for temporary admission under Annex E to the Convention. As temporary admission under that Annex always entails the payment of at least a part of the import duties and taxes applicable, the Customs document and security for temporary admission under Annex E should be similar to those normally required in connection with clearance for home use. See also Commentary on Article 2 of Annex A.

Identification

Article 6

Each Contracting Party may make the temporary admission of goods (including means of transport) subject to the condition that they be identifiable when temporary admission is terminated (1).

COMMENTARY

- 1) The Convention provides no special rules on how temporarily admitted goods (including means of transport) are rendered identifiable but this matter is left to the discretion of Contracting Parties. The choice of the means of identification depends on factors such as the nature of the goods (including means of transport), the actual risk of substitution, the amount of the import duties and taxes involved and the need to avoid damaging the goods (including means of transport). Identification aims at ensuring that the same goods (including means of transport) as were imported, are re-exported.

The Customs in the territory of temporary admission should have recourse to the affixing of supplementary Customs marks (stamps, perforation, etc.) only where the goods (including means of transport) cannot readily be identified by means of marks accepted or affixed by foreign Customs authorities, by numbers or other indications permanently affixed to them, by description, by photographs or by sampling. Other means of control are also available, such as examination of the accounting records of the person concerned or appropriate surveillance of the premises where the temporarily admitted goods (including means of transport) are stored.

Period for re-exportation

Article 7

- 1. Goods (including means of transport) granted temporary admission shall be re-exported within a given period considered sufficient to achieve the object of temporary admission. Such a period is laid down separately in each Annex (1).**

COMMENTARY

- 1) Prescribing a uniform period for re-exportation for each and every category of goods (including means of transport) has not been considered a satisfactory solution : a given article may be temporarily admitted for various purposes, each meriting a different period for re-exportation. Hence the intended use of the goods (including means of transport) should be the reference factor in fixing such a period. That is why Article 7 expresses only the general principle that re-exportation shall take place within a given period considered sufficient to achieve the object of temporary admission. Such a period has been considered separately for each Annex.

When fixing the respective periods in the Annexes, it has been kept in mind that many different periods only complicate the application of the temporary admission procedure. Therefore the Annexes provide, with few exceptions, for a minimum re-exportation period of either six or twelve months.

- 2. The Customs authorities may either grant a longer period (2) than that provided for in each Annex, or extend the initial period (3).**

COMMENTARY

- 2) A longer period will avoid having to apply for an extension if it is clearly foreseen, at the time of importation, that the usual period is too short to achieve the object of temporary admission.
- 3) The wording of this Article means that the Customs authorities shall in no circumstances impose a period for re-exportation shorter than that laid down in the Annexes concerned. However, the wording does not preclude granting a shorter time-limit if so requested by the person granted temporary admission. The word “may” means that granting a longer period or extending the initial period is at the discretion of the Customs authorities.
- 3. When the goods (including means of transport) granted temporary admission cannot be re-exported as a result of a seizure other than a seizure made at the suit of private persons, the requirement of re-exportation shall be suspended for the duration of the seizure (4).**

COMMENTARY

- 4) In order to avoid hardship in cases of seizure of temporarily admitted goods (including means of transport), Article 7 stipulates the suspension of the requirement of re-exportation during the period of the seizure. This suspension does not apply in cases of seizure made at the suit of private persons.

Transfer of temporary admission

Article 8

Each Contracting Party may, on request, authorize the transfer of the benefit of the temporary admission procedure to any other person (1), provided that such other person :

COMMENTARY

- 1) Contracting Parties shall inform the Secretary General of the Council at the time of ratification or accession or at the time of any change in the legal or regulatory provisions of the conditions of application of Article 8, in accordance with Article 24 (6) of the body of the Convention. To continue to qualify for temporary admission, the goods (including means of transport) must in certain cases remain the property of a person established or resident outside the territory of temporary admission, not necessarily being a foreign legal or natural person. For instance, the goods referred to in Annex B.1. may benefit from the temporary admission procedure, even if they are temporarily imported and used by a person established or resident in the territory of temporary admission.
- a) **satisfies the conditions laid down in this Convention; and**
- b) **accepts the obligations of the first beneficiary of the temporary admission procedure (2) (3).**

COMMENTARY

- 2) Upon the transfer of the benefit of the temporary admission procedure, the first beneficiary shall be duly discharged from his obligations under the procedure.

ATA carnet

The holder of the ATA carnet and the applicant for the transfer of the benefit of temporary admission shall file their request with the Customs authorities of the country/territory of temporary admission. When Customs approval is obtained, the applicant for the transfer of temporary admission shall submit a request for a replacement carnet to the issuing association in the country/territory where he is established/resident. This request can be filed with the assistance of the guaranteeing association in the country/territory of temporary admission.

When the issuing association has secured, to its satisfaction, the necessary financial and contractual guarantees from the applicant for the transfer of the benefit of temporary admission, the former shall issue a replacement ATA carnet which will have a period of validity determined by that association but not exceeding one year (see Article 5 Annex A of the Convention).

This carnet together with the original carnet and, except in cases where the Customs regulations of the country/territory do not provide for examination, all goods covered by the carnet shall be presented to the Customs authorities of the country/territory of temporary admission.

Customs discharge the original carnet and certify the replacement carnet. To discharge the original carnet Customs shall take the measures they would take had the goods been re-exported. The re-exportation voucher shall be sent to the office where the temporary importation voucher is retained. Information such as registration number of the original carnet, identification marks as well the final date for re-importation (if applicable) shall be inserted in the replacement carnet. The final date for re-exportation may differ from that on the original carnet, however this shall not restrict the period given to the first beneficiary since it still concerns the same goods.

The importation voucher of the replacement carnet shall be detached and certified by Customs as if the goods had been temporarily imported using this replacement carnet. The information on the importation counterfoil and voucher of the original carnet should be inserted in that of the replacement carnet.

In case the original carnet has been used for exportation, see Commentary 5 on Article 2 (1) of Annex A, the replacement carnet will contain a re-importation voucher and counterfoil for duty-free re-importation of the goods into the country/territory of exportation.

Since the export declaration already has been made, using the original carnet, the exportation voucher of the replacement carnet shall be detached and invalidated by Customs. Information on the exportation counterfoil and the re-importation sheet of the original carnet will be inserted in those of the replacement carnet. Thus providing the Customs authorities in the country/territory of re-importation with the necessary information to discharge the exportation voucher of the original carnet.

The original carnet and the replacement carnet shall be returned to the respective holders. The first beneficiary of the temporary admission procedure shall ensure that the original ATA carnet is returned without delay to the issuing association. The first beneficiary will then be discharged from his obligations under the temporary admission procedure.

CPD carnet

The holder of the CPD carnet and the applicant for the transfer of the benefit of temporary admission shall file their request with the Customs authorities of the country/territory of temporary admission. When Customs approval is obtained, the applicant for the transfer of temporary admission shall submit a request for a replacement carnet to the issuing association in the country/territory of issue of the original carnet. This request can be filed with the assistance of the guaranteeing association in the country/territory of temporary admission.

When the issuing association has secured, to its satisfaction, the necessary financial and contractual guarantees from the applicant for the transfer of the benefit of temporary admission, the former shall issue a replacement CPD carnet which will have a period of validity determined by that association but not exceeding one year (see Article 5 Annex A of the Convention).

This carnet together with the original carnet and, where Customs regulations so require, the vehicle covered by the carnet shall be presented to the Customs authorities of the country/territory of temporary admission.

Customs discharge the original carnet by taking the measures they would take had the goods been re-exported. The exportation voucher shall be sent to the office where the temporary importation voucher is retained. Information such as registration number of the original carnet shall be inserted in the replacement carnet. The final date for re-exportation may differ from that on the original carnet. However, this shall not restrict the period given to the first beneficiary since it still concerns the same vehicle.

The original carnet and the replacement carnet shall be returned to the respective holders. The first beneficiary of the temporary admission procedure shall ensure that the original CPD carnet is returned without delay to the issuing association. The first beneficiary will then be discharged from his obligations under the temporary admission procedure.

- 3) If national legislation allows, temporary admission papers (CPD or ATA carnet) may be replaced by national temporary importation documents, thus duly discharging the first beneficiary from his obligations.

EXPLANATORY NOTES

Chart concerning the transfer of benefit of temporary admission

1. Agreement between beneficiary I and II.
2. Beneficiary I and II apply to Customs for approval of the transfer.
3. Beneficiary I and II apply to the guaranteeing association in the country/territory of temporary admission for replacement of carnet I.
4. The guaranteeing association transmits the request for a replacement carnet to the issuing association in the country/territory where beneficiary II is resident/established (issuing association II).
5. Issuing association II issues a replacement carnet in name of beneficiary II and sends this to the guaranteeing association in the country/territory of temporary admission.
6. Issuing association II informs issuing association I of the replacement of the original carnet.
7. The guaranteeing association in the country/territory of temporary admission gives the replacement carnet to beneficiary II.
8. Beneficiary I and II apply to Customs for discharge of the original carnet and certification of the replacement carnet.
9. Customs return original carnet to beneficiary I.
10. Customs return replacement carnet to beneficiary II.
11. Customs send re-exportation voucher of original carnet to Customs office of entry or Customs office where temporary importation voucher is retained.
12. Beneficiary I returns the original carnet to the issuing association I.

The replacement carnet will be used for re-exportation of the goods from the territory of temporary admission and, if applicable, for other temporary importation and transit operations or for re-importation.

Termination of temporary admission

Article 9

Temporary admission is normally terminated by re-exportation of the goods (including means of transport) granted temporary admission (1).

COMMENTARY

- 1) As a general rule, temporary admission is to be terminated by re-exportation, see Article 1 (a) of the body of the Convention. However, for valid reasons and with the interests of trade in mind, Customs can allow termination by other means. In Article 12 to 14 the other possible cases of termination of temporary admission have been laid down.

Article 10

Temporarily admitted goods (including means of transport) may be re-exported in one or more consignments (1).

COMMENTARY

- 1) This facility permits the declarant to dispatch a part of goods (including means of transport) to another territory, return another part to the country of exportation and send yet another part to a buyer in a third country, as the case may be. The Customs may require a separate declaration to be made for each part consignment so that termination may take place in stages as the goods (including means of transport) are re-exported and the controls necessary to ensure the final re-exportation of all the goods (including means of transport) may be applied. Where an ATA carnet is used, the re-exportation of each part consignment shall be noted and certified thereon by the Customs.

Article 11

Temporarily admitted goods (including means of transport) may be re-exported through a Customs office other than that through which they were imported (1).

COMMENTARY

- 1) This facility permits the declarant to choose the most direct and most economical route available should he, for example, wish to declare the goods (including means of transport) for temporary admission in the neighbouring country. Contracting Parties should be prepared to discharge any security at the Customs office of re-exportation even if it were not the same through which the goods (including means of transport) were imported.

Other possible cases of termination

Article 12

Temporary admission may be terminated with the agreement of the competent authorities, by placing the goods (including means of transport) in a free port or free zone, in a Customs warehouse or under a Customs transit procedure with a view to their subsequent exportation or other authorized disposal (1) (2) (3).

COMMENTARY

- 1) Article 12 lists a number of possible means of terminating temporary admission other than direct re-exportation, or clearance for home use. Such means have been included with the interests of the trading community in mind, for example, to avoid hardship in cases where the period for re-exportation is about to expire but the declarant is unable to re-export and the Customs are not prepared to extend that period. It is to be stressed, however, that the measures listed in Article 12 have to be taken with a view to the subsequent exportation or other authorized disposal of the goods (including means of transport). The phrase "other authorized disposal" means, for example, that the Customs may allow the goods to be placed under the inward processing procedure. This means that the Customs have the right to require that the goods (including means of transport) be subsequently removed from a free zone or Customs warehouse for re-exportation only. Furthermore, the phrase "with the agreement of the competent authorities" implies that prior approval of the competent authorities is necessary for the application of the procedures listed in Article 12. It is recommended that Contracting Parties which permitted the termination of temporary admission by the measures listed in Article 12 before acceding to the Istanbul Convention, continue to do so under that Convention.
- 2) Placing the goods (including means of transport) in a free zone is actually equivalent to exportation, since goods (including means of transport) placed in such zones are normally regarded as being located outside the Customs territory. Goods (including means of transport) are placed under the Customs transit procedure before being re-exported when, for example, the re-exportation formalities are accomplished at an inland Customs office.
- 3) When temporary admission is terminated by one of the means listed in Article 12, the Customs shall take the measures they would take had the goods (including means of transport) been directly re-exported, that is, ATA or CPD carnets must be discharged, any security furnished must be repaid, etc.

Article 13

Temporary admission may be terminated by clearance for home use (1), when circumstances justify and national legislation so permits (2), subject to compliance with the conditions and formalities applicable in such case (3).

COMMENTARY

- 1) Termination of temporary admission by clearance for home use is not a normal measure. The Customs must ensure that this provision is not used simply to defer payment of import duties and taxes. This risk may be prevented by determining the import duties and taxes payable in accordance with the conditions having obtained on the date when goods (including means of transport) were placed under the temporary admission procedure and by collecting interest on late payment from that date until the date when such duties and taxes are paid. However, Contracting Parties which permitted the termination of temporary admission by clearance for home use before acceding to the Istanbul Convention, should continue to do so under that Convention.
- 2) Circumstances may justify granting clearance for home use when, for example, a machine is sold to a domestic buyer at an exhibition. Then it would not be economically justified to require re-exportation prior to clearance for home use. In addition, due to its nature, this facility must be permitted under national legislation. Contracting Parties are not obliged to provide in their legislation for termination of temporary admission by clearance for home use. The term "national legislation" is to be taken to cover all provisions of general application enacted either by the legislature or by the executive and effective at the national level.
- 3) Naturally, any import prohibitions or restrictions of economic character held in abeyance by temporary admission become applicable if clearance for home use is authorized. National legislation shall specify the point in time to be taken into consideration for the purpose of determining the value and quantity of goods (including means of transport) cleared for home use and the rates of the import duties and taxes applicable to them. Regarding other consequences, see Commentary (3) to Article 12 of the body of the Convention.

Article 14

- 1. Temporary admission may be terminated (1) where goods (including means of transport) have been seriously damaged by accident or force majeure and are, as the Customs authorities may decide :**
 - a) subjected to the import duties and taxes to which they are liable at the time when they are presented to the Customs in their damaged condition for the purpose of terminating temporary admission;**
 - b) abandoned, free of all expense, to the competent authorities of the territory of temporary admission, in which case the person benefiting from temporary admission shall be free of payment of import duties and taxes; or**

COMMENTARY

- 1) Article 14 provides for the waiver of the requirement of re-exportation in the case of temporarily admitted goods (including means of transport) which have been seriously damaged or totally lost or destroyed by accident or force majeure (paragraphs 1 and 3, respectively). Such a waiver is also provided for in the case of goods (including means of transport) which the person granted temporary admission, for one reason or another, does not wish to re-export but which the Customs refuses to clear for home use or for other disposal (paragraph 2). Thus cases of hardship are avoided, for example, where the cost of re-exportation would no longer be commensurate with the reduced value of the goods (including means of transport). The options available for dealing with the goods (including means of transport) in such cases are set out in Article 14. National legislation must provide for the methods of terminating temporary admission referred to in this Article. It should be emphasized that the choice of the appropriate course of action in each particular case is left to the Customs of the territory of temporary admission.
- c) destroyed, under official supervision, at the expense of the parties concerned any parts or materials salvaged being subjected, if cleared for home use, to the import duties and taxes to which they are liable at the time when, and in the condition in which they are presented to the Customs after accident or force majeure (2).**

COMMENTARY

- 2) The expression "seriously damaged" covers, for example, cases in which the damage reduces the goods (including means of transport) to such a condition that they have no value in the field of commerce for which they were originally intended. The goods (including means of transport) need not be damaged beyond any repair; it is sufficient that the repair cost or the time required for repair are such that repair is not a viable alternative.

"Accident or force majeure" refers to cases over which the person concerned has not had or could not have had any control. "Force majeure" covers war, riots, natural disasters, acts of God, etc.

Where import duties and taxes are to be collected (subparagraphs (a) and (c)), the point in time which is decisive for determining the amount of such duties and taxes is that of presenting the goods (including means of transport) or the salvaged parts and materials to the Customs after accident or force majeure. This removes any ambiguity in cases where the rates of import duties and taxes change after importation but before accident or force majeure.

National legislations of most CCC Members provide for the condition of damaged goods (including means of transport) to be taken into account when determining their dutiable value or adjusting the amount of import duties and taxes payable with reference to the degree of damage.

The expression "free of all expense" in subparagraph (b) means that the abandonment must not involve any expense to the competent authorities of the territory of temporary admission.

- 2. Temporary admission may also be terminated where, at the request of the person concerned, the goods (including means of transport) are disposed of in one of the ways provided for in paragraph 1 (b) or (c) above, as the Customs authorities may decide (3).**

COMMENTARY

- 3) Paragraph 2 of Article 14 relates to cases where the person concerned does not, for some reason, wish to re-export the goods (including means of transport) but the Customs refuse clearance for home use or other authorized disposal. Such goods (including means of transport) may be slightly damaged which does not qualify them for the treatment under paragraph 1 (a). On the other hand, such goods (including means of transport) need not be damaged at all; they may be of little value or perishable.

Under this paragraph, the goods (including means of transport) may only be abandoned to the competent authorities or destroyed under official supervision; they cannot be subjected to import duties and taxes which would be equal to clearance for home use.

- 3. Temporary admission may also be terminated at the request of the person concerned where that person satisfies the Customs authorities of the destruction or total loss of the goods (including means of transport) by accident or force majeure. In that case, the person benefiting from temporary admission shall be free of payment of import duties and taxes (4).**

COMMENTARY

- 4) Like paragraph 1, paragraph 3 of Article 14 relates to destruction or total loss over which the person concerned has not had or could not have had any control. For "accident or force majeure", see Commentary (2) to Article 14.

Under paragraph 3, goods (including means of transport) must be destroyed or lost beyond any repair or recovery. They must have ceased to be of any value in any field of commerce, not only in that for which they were originally intended.

Goods (including means of transport) which are stolen during temporary admission, are not to be regarded as totally lost within the meaning of paragraph 3. They are not therefore entitled to exemption from import duties and taxes

Any waste or scrap remaining after destruction are liable, if taken into home use, to the import duties and taxes that would be applicable to such waste or scrap imported in that state. The Customs may also allow the re-exportation of such waste or scrap or its abandonment to the competent authorities, or require that it be rendered worthless under official supervision.

Regarding other consequences of terminating temporary admission under Article 14, see Commentary (3) to Article 12 of the body of the Convention.

CHAPTER IV

Miscellaneous provisions

Reduction of formalities

Article 15

Each Contracting Party shall reduce to a minimum the Customs formalities required in connection with the facilities provided for in this Convention. All regulations concerning such formalities shall be promptly published (1).

COMMENTARY

- 1) Article 15 contains a general undertaking that each Contracting Party will reduce to a minimum the Customs formalities required in connection with the facilities provided for in the Convention and will promptly publish all regulations concerning such formalities.

It is particularly important for all those engaged in international trade, not only exporters and importers but also such other persons as Customs agents, shippers, finance houses etc. to be as fully conversant as possible with the temporary admission procedure and its conditions of application. Information

on this subject should be readily available and be provided in good time, thus enabling interested persons to take full advantage of the facilities afforded by the procedure.

This information can be made available to the interested persons through the usual information media such as regular publications (official gazettes and notices), but it is also desirable to arrange for it to be furnished promptly, on request, at all Customs offices of a Contracting Party.

Prior authorization

Article 16

- 1. When temporary admission is subject to prior authorization (1), this shall be granted by the competent Customs office as soon as possible (2).**

COMMENTARY

- 1) There are a number of economic and other considerations which may lead a Contracting Party to exercise control over temporary admission. To facilitate this control, Contracting Parties may require that authorization be obtained from a specific authority before the goods (including means of transport) can be placed under temporary admission. Such prior authorization may be obtained before the goods are introduced into the territory of temporary admission or it may be requested when the goods (including means of transport) are already in temporary store or in a Customs warehouse.

An obligation to obtain prior authorization is an obstacle to the speedy completion of clearance formalities. In order to avoid the disadvantages of such a requirement, the cases in which prior authorization is required should be as few as possible.

The competent Customs office may be the Customs office through which the goods (including means of transport) are imported or an inland Customs office. "Customs office" also includes the central Customs administration.

Prior authorization need not have to be sought for each individual consignment. It may be given for all operations of the same type carried out by a specified person over a specified period.

- 2) Whenever possible, the competent Customs office should grant prior authorization at the time of importation.

- 2. When, in exceptional cases, non-Customs authorization (3) is required, this shall be granted as soon as possible.**

COMMENTARY

- 3) Also non-Customs bodies are required to act promptly on an application for prior authorization.

Minimum facilities

Article 17

The provisions of this Convention set out the minimum facilities to be accorded. They do not prevent the application of greater facilities which Contracting Parties grant or may grant in future by unilateral provisions or by virtue of bilateral or multilateral agreements (1).

COMMENTARY

- 1) The aim of the Convention is to achieve the widest possible application of certain essential facilities. Hence the facilities provided for in the Annexes to the Convention are the minimum facilities that the Contracting Parties undertake to grant. Contracting Parties should not therefore cite the provisions of the Annexes as justification for withdrawing or limiting facilities granted hitherto under their national legislations, or by virtue of other multilateral agreements to which they adhere.

An example of greater facility would be the waiver by a Contracting Party of the requirement for a Customs document and security for temporary admission under an Annex which allows that requirement.

Customs or Economic Unions

Article 18

- 1. For the purpose of this Convention, the territories of Contracting Parties which form a Customs or Economic Union may be taken to be a single territory (1).**

COMMENTARY

- 1) Customs or Economic Unions themselves are competent to decide for which provisions of the Convention the territories of their Members are to be taken to be a single territory. Such a decision shall be notified to the depositary of the Convention, for communication to other Contracting Parties.

As an example of practical consequences of such a decision, the period for re-exportation would apply to the territory taken as a whole of a Customs or Economic Union, not separately to each of its Members which are Contracting Parties, whilst for the purposes of the guarantee provisions (amount, guaranteeing association, infringements, etc.) the territories could be taken separately.

- 2) **Nothing in this Convention shall prevent Contracting Parties which form a Customs or Economic Union from enacting special provisions applicable to temporary admission operations in the territory of that Union, provided those provisions do not reduce the facilities provided for by this Convention (2).**

COMMENTARY

- 3) An example would be the waiver of the requirement for a Customs document and security for temporary admission operations involving only the Members of a Customs or Economic Union which are Contracting Parties, or the absence of Customs controls at the internal frontiers of the Union.

Prohibitions and restrictions

Article 19

The provisions of this Convention shall not preclude the application of prohibitions or restrictions imposed under national laws and regulations on the basis of non-economic considerations such as considerations of public morality or order, public security and public hygiene or health, veterinary or phytosanitary considerations, considerations relating to the protection of endangered species of wild fauna and flora, or considerations relating to the protection of copyright and industrial property (1).

COMMENTARY

- 1) While under Article 2 (2) of the body of the Convention, Contracting Parties are obliged to grant temporary admission without application of import restrictions or prohibitions economic character, they remain free to apply any prohibitions or restrictions imposed on the importation of goods (including means of transport) under their national laws and regulations in order to protect public morality or order, etc., interests listed in Article 19.

The reference to "the protection of endangered species of wild fauna and flora" takes into account the provisions of the Washington Convention on international trade in endangered species of wild fauna and flora, 1973.

- 2) Documentation (permits or certificates) required under international Conventions (such as the Convention on international trade in endangered species of wild fauna and flora, 1973) should always accompany the goods concerned.

In such cases a cross reference to this documentation on the carnet could facilitate customs clearance

Offences

Article 20

1. **Any breach of the provisions of this Convention shall render the offender liable in the territory of the Contracting Party where the offence was committed to the penalties prescribed by the legislation of that Contracting Party.**
2. **When it is not possible to establish in which territory an irregularity occurred, it shall be deemed to have been committed in the territory of the Contracting Party where it is detected (1).**

COMMENTARY

- 1) A temporary admission operation may involve the territories of several Contracting Parties, e.g. in the case of means of transport moving from one Contracting Party to another or in the case of commercial samples being displayed in several Contracting Parties under the cover of an ATA carnet. Paragraph 2 of Article 20 provides an interpretation rule for cases where it is not possible to establish in which territory an irregularity has occurred. That rule does not affect or extend the territorial jurisdiction of the Contracting Party in the territory of which the irregularity has been detected.

Whether or not a breach of the provisions of the Convention is punishable, depends on the national legislation of each Contracting Party. Thus the above interpretation rule does not establish any obligation to take legal action, if the breach does not constitute a punishable offence under national legislation

Exchange of information

Article 21

The Contracting Parties shall communicate to one another (1), on request (2) and to the extent allowed by national legislation (3), information necessary for implementing the provisions of this Convention (4).

COMMENTARY

- 1) Requests for information should be addressed to the Customs authorities of the Contracting Parties.
- 2) According to Article 21, the information is to be communicated on request. Nothing prevents, however, a Contracting Party from communicating such information at its own initiative if it is clear that receipt of that information would be in the interests of another Contracting Party. In all cases, such information shall be communicated promptly.
- 3) The phrase "and to the extent allowed by national legislation" implies that Contracting Parties may refuse to communicate legally protected information, for example, commercial or business secrets. Where communication of information is refused, the reasons therefore should be indicated to the requesting Contracting Party.
- 4) (4) The information to be provided under Article 21 includes that available from the documents, administrative reports, etc., in the possession of the requested Customs authorities, as well as information obtained through physical inspection of goods (including means of transport) or from the books kept by the persons concerned, etc. The information material referred to in this Commentary covers both material on paper and that recorded on electronic media.

CHAPTER V

Final provisions

Administrative Committee

Article 22

- 1. There shall be established an Administrative Committee to consider the implementation of this Convention, any measures to secure uniformity in the interpretation and application thereof, and any amendments proposed thereto. The Administrative Committee shall decide upon the incorporation of new Annexes to this Convention (1).**

COMMENTARY

- 1) In the interests of international trade and transport, it is essential that the provisions of the Convention be uniformly interpreted and applied by all Contracting Parties. The Convention may also need to be amended from time to time. Moreover, since the Istanbul Convention provides a framework for the international regulation of temporary admission facilities for new categories of goods (including means of transport) in the future, the incorporation of new Annexes to the Convention is likely.

To carry out all those functions, paragraph 1 of Article 22 provides for the establishment of an Administrative Committee.

- 2. The Contracting Parties shall be members of the Administrative Committee. The Committee may decide that the competent administration of any Member, State or Customs territory referred to in Article 24 of this Convention which are not Contracting Parties, or representatives of international organizations may, for questions which interest them, attend the sessions of the Committee as observers (2).**

COMMENTARY

- 2) The Administrative Committee is composed of the Contracting Parties to the Convention. As to who may become a Contracting Party, see Article 24 of the body of the Convention. The attendance at the meetings of the Administrative Committee is not limited to Contracting Parties; the Committee may invite the competent administrations or representatives of the parties mentioned in paragraph 2 of Article 22 to attend the sessions of the Committee as observers. This faculty is important for, for example, the signatories to the Convention who are future Contracting Parties. The term "international organization" for the purposes of this paragraph covers also Customs of Economic Union which are not Contracting Parties.

3. The Council shall provide the Committee with Secretariat services (3).

COMMENTARY

3) The meetings of the Administrative Committee will be held at the Council's Headquarters in Brussels.

4. The Committee shall, on the occasion of every session, elect a Chairman and a Vice-Chairman.

5. The competent administrations of the Contracting Parties shall communicate to the Council proposals for amendments to this Convention and the reasons therefore, together with any requests for the inclusion of items on the Agenda of the sessions of the Committee. The Council shall bring them to the attention of the competent administrations of the Contracting Parties and of the Members, States or Customs territories referred to in Article 24 of this Convention which are not Contracting Parties (4).

COMMENTARY

4) The power to propose amendments to the Convention and to request the inclusion of items on the Committee's Agenda rests with the Contracting Parties. Such proposals and items included on the Agenda shall be brought to the attention of the other Contracting Parties and of would-be Contracting Parties, since the latter may be invited to attend the Committee's sessions.

6. The Council shall convene the Committee at a time fixed by the Committee and also at the request of the competent administrations of at least two Contracting Parties (5). It shall circulate the draft Agenda to the competent administrations of the Contracting Parties and of the Members, States or Customs territories referred to in Article 24 of this Convention which are not Contracting Parties, at least six weeks before the Committee meets.

COMMENTARY

5) To avoid unnecessary meetings, no provision has been made for convening the Administrative Committee at regular intervals, say, every two years. The Committee may itself fix the time of its next meeting, for example, when the need for a subsequent meeting is foreseen, or the competent administrations of at least two Contracting Parties may request that a meeting be held. The number two has been considered sufficient, since the Administrative Committee may be invited to settle a dispute between two Contracting Parties (Article 23 of the body of the Convention).

7. On the decision of the Committee, taken by virtue for the provisions of paragraph 2 of this Article, the Council shall invite the competent administrations of the Members, States or Customs territories referred to in Article 24 of this Convention which are not Contracting Parties and the international organizations concerned to be represented by observers at the sessions of the Committee.

8. Proposals shall be put to the vote. Each Contracting Party represented at the meeting shall have one vote (6). Proposals other than proposals for amendments to this Convention shall be adopted by the Committee by a majority of Members present and voting. Proposals for amendments to this Convention shall be adopted by a two-thirds majority of Members present and voting (7).

COMMENTARY

6) Only Contracting Parties have the right to vote. Observers attending the meeting may be allowed to speak but they have no right to vote.

7) For the majority to carry a motion, distinction is made between proposals other than proposals for amendments to the Convention (e.g. a proposal concerning the interpretation of a given provision) and proposals for amendments to the Convention. The former shall be accepted by a simple majority of Contracting Parties present and voting, whereas the latter need to be accepted by a two-thirds majority of Contracting Parties present and voting. A Contracting Party which abstains from voting shall not be considered as casting a vote.

9. Where Article 24, paragraph 7 of this Convention applies, the Customs or Economic Unions Parties to this Convention shall have, in case of voting, only a number of votes equal to the total votes allotted to their Members which are Contracting Parties to this Convention (8).

COMMENTARY

8) In accordance with Article 24 (7) of the body of the Convention, Customs or Economic Unions shall, for the matters within their competence, exercise the right to vote in their own name. In accordance with the principle of "alternative participation" (see Commentary to Article 24 (7)), the Unions themselves have the number of votes allotted to their Members which are Contracting Parties. In such a case, the Unions themselves have no extra vote and they have only the number of votes allotted to such Members as are Contracting Parties.

10. Before the closure of its session, the Committee shall adopt a report.

11. **In the absence of relevant provisions in this Article, the Rules of Procedure of the Council shall be applicable unless the Committee decides otherwise.**

Settlement of disputes

Article 23

1. **Any dispute between two or more Contracting Parties concerning the interpretation or application of this Convention shall so far as possible be settled by negotiation between them (1).**

COMMENTARY

- 1) In the event of a dispute between two or more Contracting Parties concerning the interpretation or application of the Convention, the parties in dispute must, in the first place, endeavour to negotiate a settlement between themselves.
2. **Any dispute which is not settled by negotiation shall be referred by the Contracting Parties in dispute to the Administrative Committee which shall thereupon consider the dispute and make recommendations for its settlement (2).**

COMMENTARY

- 2) If such negotiations fail, the parties concerned must refer the dispute to the Administrative Committee. The Committee will then make recommendations for the settlement of the dispute in a conciliatory capacity.
3. **The Contracting Parties in dispute may agree in advance to accept the recommendations of the Administrative Committee as binding.**

Signature, ratification and accession

Article 24

1. **Any Member of the Council and any Member of the United Nations or its specialized agencies may become a Contracting Party to this Convention :**
- (a) by signing it without reservation of ratification;
- (b) by depositing an instrument of ratification after signing it subject to ratification; or
- (c) by acceding to it.
2. **This Convention shall be open for signature by the Members referred to in paragraph 1 of this Article, either at the Council Sessions at which it is adopted (1), or, thereafter at the Headquarters of the Council in Brussels until 30 June 1991. After that date, it shall be open for accession by such Members.**

COMMENTARY

- 1) The Istanbul Convention was opened for signature already at the Council Sessions at which it was adopted. At those Sessions, the Convention was signed, subject to ratification, by 16 Council Members and one Customs Union, the European Economic Community.
3. **Any State, or Government of any separate Customs territory which is proposed by a Contracting Party having responsibility for the formal conduct of its diplomatic relations but which is autonomous in the conduct of its commercial relations, not being a Member of the Organizations referred to in paragraph 1 of this Article, to which an invitation to that effect has been addressed by the depositary at the request of the Administrative Committee, may become a Contracting Party to this Convention by acceding thereto after its entry into force (2).**

COMMENTARY

- 2) Besides Members of the Council and of the United Nations or of its specialized agencies, any States which are not Members of those Organizations may become Contracting Parties provided that an invitation to that effect has been addressed to them by the Secretary General of the Council, at the request of the Administrative Committee. In addition, the government of any separate Customs territory which is proposed by a Contracting Party having

responsibility for the formal conduct of its diplomatic relations but which is autonomous in the conduct of its commercial relations, may become a Contracting Party, on similar conditions.

The States and Customs territories referred to in Article 24 (3) may accede to the Convention only after its entry into force.

- 4. Any Member, State or Customs territory referred to in paragraph 1 or 3 of this Article shall at the time of signing without reservation of ratification, ratifying or acceding to this Convention specify the Annexes it accepts, it being necessary to accept Annex A and at least one other Annex (3). It may subsequently notify the depositary that it accepts one or more further Annexes.**

COMMENTARY

- 3) The obligation to accept Annex A stems from the provision of Article 5 of the body of the Convention which stipulates that each Contracting Party shall accept, as the Customs document and security for temporary admission in its territory, temporary admission papers (ATA carnets and CPD carnets) issued and used in accordance with Annex A for goods (including means of transport) temporarily imported under the other Annex(es) which it has accepted. Without the obligation to accept Annex A, Article 5 of the body of the Convention would be meaningless.

The obligation to accept, in addition to Annex A, at least one other Annex is due fact that, under Article 2 (1) of the body of the Convention, each Contracting Party undertakes to grant temporary admission to the goods (including means of transport) specified in the Annexes to the Convention. Since Annex A does not deal with temporary admission facilities for goods (including means of transport), the provision of Article 2 (1) of the body of the Convention would be meaningless without the obligation to accept at least one other Annex.

It has not been considered advisable to provide for the acceptance at once of all the Annexes by Contracting Parties. They may accept the Annexes gradually, as and when national conditions so allow. This method has been preferred bearing in mind the position of those Contracting Parties which have not adhered to any previous instruments.

- 5. Contracting Parties accepting any new Annex which the Administrative Committee decides to incorporate in this Convention shall notify the depositary in accordance with paragraph 4 of this Article.**
- 6. Contracting Parties shall communicate to the depositary the conditions of application of or the information required under Article 8 and Article 24, paragraph 7 of this Convention; Annex A, Article 2, paragraphs 2 and 3; Annex E, Article 4. They shall also communicate any changes in the application of those provisions (4).**

COMMENTARY

- 4) See Commentaries on those provisions.
- 7. Any Customs or Economic Union may become, in accordance with paragraphs 1, 2 and 4 of this Article, a Contracting Party to this Convention. Such Customs or Economic Union shall inform the depositary of its competence with respect to the matters governed by this Convention. The Customs or Economic Union which is a Contracting Party to this Convention shall, for the matters within its competence, exercise in its own name the rights, and fulfil the responsibilities, which this Convention confers on its Members which are Contracting Parties to this Convention. In such case, these Members shall not be entitled to individually exercise these rights, including the right to vote (5).**

COMMENTARY

- 5) In order to become Contracting Parties to the Convention, Customs or Economic Unions must fulfil the conditions laid down in Article 1 (e) of the body of the Convention (see Commentary to that Article). Such Unions may become Contracting Parties independently of their Members. In these situations of mixed competence (where not all the areas covered by the Convention have been transferred to the Union by its Members), the principle of "alternative participation" applies. The Union and its Member States participate within the limits of their respective competences. Each acts in its own name, and their respective rights (and obligations) cannot be used cumulatively.

To make clear to the other Contracting Parties the boundaries of such alternative participation, when joining the Convention, a Customs or Economic Union shall inform the Secretary General of the Council of its competence with respect to the matters governed by the Convention. As for the voting rights of such Unions, see Commentary on Article 22 of the body of the Convention.

Depositary

- 1. This Convention, all signatures with or without reservation of ratification and all instruments of ratification or ratification or accession shall be deposited with the Secretary General of the Council (1).**

COMMENTARY

- 1) The Secretary General of the Council acts as the depositary of the Convention.

- 2. The depositary shall :**

(a) receive and keep custody of the original texts of this Convention;

(b) prepare certified copies of the original texts of this Convention and transmit them to the Members and the Customs or Economic Unions referred to in Article 24, paragraphs 1 and 7, of this Convention;

(c) receive any signature with or without reservation of ratification, ratification or accession to this Convention and receive and keep custody of any instruments, notifications and communications relating to it;

(d) examine whether the signature or any instrument, notification or communication relating to this Convention is in due and proper form and, of need be, bring the matter to the attention of the Contracting Party in question;

(e) notify the Contracting Parties to this Convention, the other signatories, those Members of the Council that are not Contracting Parties to this Convention, and the Secretary General of the United Nations of (2);

- **signatures, ratifications, accessions and acceptances of Annexes under Article 24 of this Convention;**
- **new Annexes which the Administrative Committee decides to incorporate in this Convention;**
- **the date of entry into force of this Convention and of each of the Annexes in accordance with Article 26 of this Convention;**
- **notifications received in accordance with Articles 24, 29, 30 and 32 of this Convention;**
- **denunciations under Article 31 of this Convention;**
- **any amendment deemed to have been accepted in accordance with Article 32 of this Convention and the date of its entry into force.**

COMMENTARY

- 2) The notifications to be made by the depositary to the Contracting Parties, the other signatories, those Members of the Council that are not Contracting Parties, and the Secretary General of the United Nations concern the following :

- signatures without reservation of ratification and ratifications of, and accessions to, the Convention;
- acceptances of the Annexes by Contracting Parties;
- any new Annex which the Administrative Committee may decide to incorporate into the Convention;
- the date of entry into force of the Convention and of each of the Annexes;
- communications by Contracting Parties concerning the conditions of application of or information required under Article 8 and Article 24 (7) of the body of the Convention; Annex A, Article 2 (2) and (3); Annex E, Article 4; or any changes in the application of those provisions;
- any reservations entered by Contracting Parties where so allowed in an Annex as well as any withdrawals of reservations;

- notifications by Contracting Parties concerning the territorial extension of the application of the Convention;
- denunciations by Contracting Parties of the Convention or of its Annexes;
- any amendment to the Convention or its Annexes which is deemed to have been accepted in accordance with Article 32 of the body of the Convention, with the date of its entry into force.

The following information is also notified to the Contracting Parties, the other signatories and those Members of the Council that are not Contracting Parties :

- the text of any amendment to the Convention or its Annexes recommended by the Administrative Committee;
- any objections notified by Contracting Parties in respect of any amendments recommended by the Administrative Committee.

- 3. In the event of any difference appearing between a Contracting Party and the depositary as to the performance of the latter's functions, the depositary or that Contracting Party shall bring the question to the attention of the other Contracting Parties and the signatories or, where appropriate, to the Council.**

Entry into force

Article 26

- 1. This Convention shall enter into force three months after five of the Members or Customs or Economic Unions referred to in Article 24, paragraphs 1 and 7, of this Convention have signed this Convention without reservation of ratification or have deposited their instruments of ratification or accession (1).**

COMMENTARY

- 1) The Convention entered into force on 27 November 1993.
- 2. For any Contracting Party signing without reservation of ratification, ratifying or acceding to this Convention after five Members or Customs or Economic Unions have signed it without reservation of ratification or have deposited their instruments of ratification or accession, this Convention shall enter into force three months after the said Contracting Party has signed without reservation of ratification or deposited its instrument of ratification or accession.**
- 3. Any Annex to this Convention shall enter into force three months after five Members or Customs or Economic Unions have accepted that Annex.**
- 4. For any Contracting Party which accepts an Annex after five Members or Customs or Economic Unions have accepted it, that Annex shall enter into force three months after the said Contracting Party has notified its acceptance. No Annex shall, however, enter into force for a Contracting Party before this Convention has entered into force for that Contracting Party.**

Rescinding provision

Article 27

Upon the entry into force of an Annex to this Convention containing a rescinding provision, that Annex shall terminate and replace the Conventions or the provisions of the Conventions which are the subject of the rescinding provision, in relations between the Contracting Parties which have accepted that Annex and are Contracting Parties to such Conventions (1).

COMMENTARY

- 1) To fulfil its objective, the Istanbul Convention will terminate and replace, in respect of the Contracting Parties mentioned in Article 27, the existing international instruments dealing exclusively with temporary admission, for example, Annex B.2. to the Istanbul Convention will replace the Customs Convention on the Temporary Importation of Professional Equipment, 1961.

The Istanbul Convention will also terminate and replace, in respect of the Contracting Parties mentioned in Article 27, the provisions dealing with temporary admission in the existing instruments in which such provisions are a major feature but which deal also with other issues besides temporary

admission, for example, Annex B.3. to the Istanbul Convention will replace Article 2 – 11 and Annexes 1 (paragraphs 1 and 2) – 3 to the Customs Convention on Containers, 1972.

In principle, such replacement takes place upon the entry into force of the relevant Annex to the Istanbul Convention. For an Annex to enter into force, the acceptance thereof by five Contracting Parties is needed. It is important to note, however, that, as stipulated in Article 27, an existing instrument is replaced only in relations between such Contracting Parties thereto as have accepted the Istanbul Convention Annex concerned. Thus, the entry into force of the Istanbul Convention Annex B.2. after acceptance by five Contracting Parties of which three are Contracting Parties also to the Professional Equipment Convention, does not render that Convention null and void; that Convention is replaced only in relations between the three Contracting Parties concerned.

It is also to be noted that a Contracting Party to the Professional Equipment Convention which accedes to the Istanbul Convention Annex B.2. does not automatically cease to be a Contracting Party to the former Convention; it is required that that Contracting Party expressly denounces the Professional Equipment Convention. Hence it is possible to be a Contracting Party to both Annex B.2. to the Istanbul Convention and to the Professional Equipment Convention.

Convention and Annexes

Article 28

- 1. For the purposes of this Convention, any Annexes to which a Contracting Party is bound shall be construed to be an integral part of this Convention, and in relation to that Contracting Party any reference to this Convention shall be deemed to include a reference to such Annexes (1).**

COMMENTARY

- 1) The body of the Convention and the Annexes accepted by a given Contracting Party are to be regarded by that Contracting Party as constituting a single legal instrument.
- 2. For the purpose of voting in the Administrative Committee, each Annex shall be taken to be a separate Convention (2).**

COMMENTARY

- 2) Each Contracting Party has the right to vote only in respect of the Annexes which it has accepted.

Reservations

Article 29

- 1. Any Contracting Party which accepts an Annex shall be deemed to accept all the provisions therein, unless at the time of accepting the Annex or any time thereafter it notifies the depositary of the provisions in respect of which it enters reservations, insofar as this possibility is provided for in the Annex concerned, stating the difference existing between the provisions of its national legislation and the provisions concerned (1) (2) (3).**

COMMENTARY

- 1) No reservations are allowed to the body of the Convention. The body incorporates the basic principles underlying the Convention for which reason its uniform application by all Contracting Parties is necessary.

To achieve the desired harmonization, the occasions where reservations may be entered to the provisions of the Annexes to the Convention, are as restrained as possible. Reservations to the Annexes are only possible insofar as so provided for, and to the extent stipulated, in each particular Annex.

This rule also applies to reservations to the Appendices; since the Appendices are an integral part of the respective Annexes, reservations to Appendices are only possible to the extent this is allowed in the Annexes concerned.

- 2) The notification of differences between the national legislations of Contracting Parties and the provisions of the Annexes serves two purposes. It encourages Contracting Parties to modify their national legislations to bring them into line with the provisions of the Annexes, and it provides the other Contracting Parties and the Secretariat with the necessary facts for updating the information about the practical application of the Annexes in the territories of the Contracting Parties.

- 3) No reservations are necessary where the non-application of a provision in an Annex results from the existence of prohibitions or restrictions based on the considerations listed in Article 19 of the body of the Convention.
2. **Each Contracting Party shall at least once every five years review the provisions in respect of which it has entered reservations, compare them with the provisions of its national legislation and notify the depositary of the results of that review.**
3. **Any Contracting Party which has entered reservations may withdraw them, in whole or in part, at any time, by notification to the depositary specifying the date on which such withdrawal takes effect.**

Territorial extension

Article 30

1. **Any Contracting Party may, at the time of signing this Convention without reservation or ratification or of depositing its instrument of ratification or accession, or at any time thereafter, declare by notification given to the depositary that this Convention shall extend to all or any of the territories for whose international relations it is responsible. Such notification shall take effect three months after the date of the receipt thereof by the depositary. However, this Convention shall not apply to the territories named in the notification before this Convention has entered into force for the Contracting Party concerned.**
2. **Any Contracting Party which has made a notification under paragraph 1 of this Article extending this Convention to any territory for whose international relations it is responsible may notify the depositary, under the procedure of Article 31 of this Convention, that the territory in question will no longer apply this Convention.**

Denunciation

Article 31

1. **This Convention is of unlimited duration but any Contracting Party may denounce it at any time after the date of its entry into force under Article 26 of this Convention (1).**

COMMENTARY

- 1) On account of its unlimited duration and in the absence of any specific provision for its termination, this Convention would remain in force even if denounced by all the Contracting Parties under the conditions in paragraph 1 of this Article. In such a case, the operation of the Convention would merely be suspended, that situation not precluding the subsequent accession of one or more new Contracting Parties, in accordance with the provisions of Part V, Sections 3, 4 and 5 (Articles 54 to 72) of the Vienna Convention on the Law of Treaties.
2. **The denunciation shall be notified by an instrument in writing, deposited with the depositary.**
3. **The denunciation shall take effect six months after the receipt of the instrument of denunciation by the depositary.**
4. **The provisions of paragraphs 2 and 3 of this Article shall also apply in respect of the Annexes to this Convention, any Contracting Party being entitled, at any time after the date of their entry into force under Article 26 of this Convention, to withdraw its acceptance of one or more Annexes. Any Contracting Party which withdraws its acceptance of all the Annexes (2) shall be deemed to have denounced this Convention. Furthermore, a Contracting Party which withdraws its acceptance of Annex A, (3) even though it continues to accept other Annexes, shall be deemed to have denounced this Convention.**

COMMENTARY

- 2) A Contracting Party which withdraws its acceptance of all the Annexes is no longer granting temporary admission to any goods (including means of transport) under the Convention. It does not therefore fulfil its contractual obligations under Article 2 (1) of the body of the Convention.
- 3) A Contracting Party which withdraws its acceptance of Annex A is no longer accepting temporary admission papers (ATA carnets and CPD carnets) in support of temporary admission under the Convention. It does not therefore fulfil its contractual obligations under Article 5 of the body of the Convention.

Amendment procedures

Article 32

1. **The Administrative Committee, meeting in accordance with Article 22 of this Convention, may recommend amendments to this Convention and its Annexes (1).**

COMMENTARY

- 1) The power to amend the Convention and its Annexes rests with the Contracting Parties who exercise this power at the Administrative Committee.

The Administrative Committee may recommend amendments but it is not competent to decide upon their entry into force.
2. **The text of any amendment so recommended shall be communicated by the depositary to all Contracting Parties to this Convention, to the other signatories and to those Members of the Council that are not Contracting Parties to this Convention.**
3. **Any recommended amendment communicated in accordance with the preceding paragraph shall enter into force in respect of all Contracting Parties six months after the expiry of a period of twelve months following the date of communication of the recommended amendment if no objection to the recommended amendment has been notified during that period to the depositary by a Contracting Party (2).**

COMMENTARY

- 2) Only a Contracting Party is entitled to notify an objection to a recommended amendment. Such Contracting Party need not to have attended the meeting of the Administrative Committee at which the recommending of the amendment has been agreed upon.
4. **If an objection to the recommended amendment has been notified to the depositary by a Contracting Party before the expiry of the period of twelve months specified in paragraph 3 of this Article, the amendment shall be deemed not to have been accepted and shall have no effect whatsoever.**
5. **For the purposes of notifying an objections, each Annex shall be taken to be a separate Convention.**

Acceptance of amendments

Article 33

1. **Any Contracting Party which ratifies this Convention or accedes thereto shall be deemed to have accepted any amendments thereto which have entered into force at the date of deposit of its instrument of ratification or accession.**
2. **Any Contracting Party which accepts an Annex shall be deemed, unless it enters reservations under Article 29 of this Convention (1), to have accepted any amendments to that Annex which have entered into force at the date on which it notifies its acceptance to the depositary.**

COMMENTARY

- 1) There must be a specific provision in the Annex concerned authorizing reservations to that Annex, as amended.

Registration and authentic texts

Article 34

In accordance with Article 102 of the Charter of the United Nations, this Convention shall be registered with the Secretariat of the United Nations, at the request of the depositary.

In witness whereof the undersigned, being duly authorized thereto, have signed this Convention.

Done at Istanbul this twenty-sixth day of June nineteen hundred and ninety (1), in a single original, in the English and French languages, both texts being equally authentic. The depositary is requested to prepare and circulate authoritative translations of this Convention in the Arabic, Chinese, Russian and Spanish languages (2).

COMMENTARY

- 1) The Convention was adopted at the Council's 75th/76th Sessions.

- 2) The provision for the depositary to prepare and circulate authoritative translations of the Convention in the Arabic, Chinese, Russian and Spanish languages, was inserted in view of the fact that some of the instruments which will be replaced by the Istanbul Convention, have been drawn up in languages other than English and French. This provision was also inserted with a view to attracting the largest possible number of Contracting Parties to the Convention.

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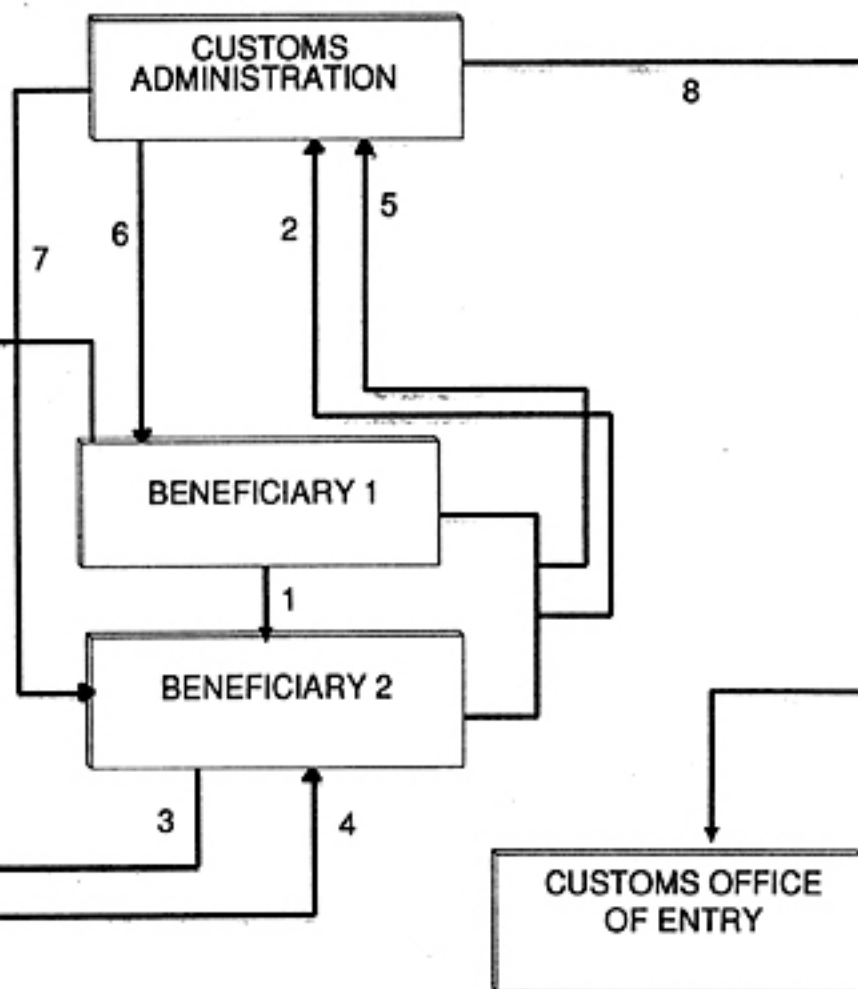
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ANNEX A

CONCERNING TEMPORARY ADMISSION PAPERS

(ATA CARNETS AND CPD CARNETS)

Entered into force : 27 November 1993

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II. Entry into force

Contracting Parties having accepted the Annex

III. Reservations

Contracting Parties having entered reservations

Reservations entered (in alphabetical order of Contracting Parties)

Note regarding the PTC Opinions on the ATA carnet system incorporated in the Commentary on Annex A

In several PTC Opinions reference is made to the provisions of the ATA Convention. To better link those Opinions to the Istanbul Convention, numbers *in italic* have been included in those Opinions, referring to the provisions in the Istanbul Convention

CHAPTER I

Definitions

Article 1

For the purpose of this Annex, the term

a) **"temporary admission papers" means :**

the international Customs document accepted as a Customs declaration which makes it possible to identify goods (including means of transport) and which incorporates an internationally valid guarantee to cover import duties and taxes (1);

COMMENTARY

- 1) Regarding the use and benefits of temporary admission papers in general, see Commentary on Article 5 of the body of the Convention.

b) **"ATA carnet" means :**

the temporary admission papers used for the temporary admission of goods, excluding means of transport (2);

COMMENTARY

- 2) The abbreviation ATA is a combination of the initial letters of the French words "admission temporaire" and the English words "temporary admission". The ATA carnet is known world-wide in connection with the Customs Convention on the ATA carnet for the temporary admission of goods, 1961 (ATA Convention). The ATA Convention will be replaced by Annex A to the Istanbul Convention, see Commentary on Article 27 of the body of the Convention.

ATA carnets are used for the temporary admission of goods, excluding means of transport. In this connection, "means of transport" means those covered under Annex C to the Convention, that is, means of transport which are assigned to transport when arriving in the territory of temporary admission. Non registered vehicles which are carried on board a means of transport, for example, race cars on board a lorry, may be admitted temporarily under the cover of an ATA carnet.

c) **"CPD carnet" means :**

the temporary admission papers used for the temporary admission of means of transport (3);

COMMENTARY

- 3) The abbreviation CPD stands for the French words "carnet de passages en douane". Such carnets are known in connection with the Customs Convention on the temporary importation of private road motor vehicles, 1954, and with the Customs Convention on the temporary importation of commercial road vehicles, 1956. Those two Conventions will be replaced by Annex C to the Istanbul Convention, see Commentary on Article 27 of the body of the Convention.

CPD carnets are used for the temporary admission of motor road vehicles and trailers within the meaning of Annex C, that is, those which are assigned to transport when arriving in the territory of temporary admission.

d) **"guaranteeing chain" means :**

a guaranteeing scheme administered by an international organization to which guaranteeing associations are affiliated (4);

COMMENTARY

- 4) The guaranteeing chain is composed of guaranteeing associations of Contracting Parties which are affiliated to the international organization administering the chain. The guaranteeing associations undertake to pay to the Customs authorities of the Contracting Party in which they are established any import duties, taxes and other amounts that may be chargeable in respect of goods and means of transport, imported under cover of temporary admission papers issued by corresponding issuing associations in other Contracting Parties.

e) **"international organization" means :**

an organization (5) to which national associations authorized to guarantee and issue temporary admission papers are affiliated;

COMMENTARY

- 5) For ATA carnets, the international organization concerned is the Paris-based International Bureau of Chambers of Commerce. For CPD carnets covering motor road vehicles and trailers, there are two international organizations, the Fédération Internationale de l'Automobile (FIA, Paris) and the Alliance Internationale de Tourisme (AIT, Geneva). Other international organizations within the meaning of Article 1 (e) may be established.

Upon affiliating to the international organization, national issuing and guaranteeing associations must give an undertaking to comply with certain conditions imposed by the international organization concerned.

- f) **"guaranteeing association" means :**

an association approved by the Customs authorities of a Contracting Party to guarantee the sums referred to in Article 8 of this Annex, in the territory of that Contracting Party, and affiliated to a guaranteeing chain (6);

- g) **"issuing association" means :**

an association approved by the Customs authorities to issue temporary admission papers and affiliated directly or indirectly to a guaranteeing chain (6);

- h) **"corresponding issuing association" means :**

an issuing association established in another Contracting Party and affiliated to the same guaranteeing chain (6);

COMMENTARY

- 6) See Commentaries on Article 4 of Annex A.

- i) **"Customs transit" means :**

the Customs procedure under which goods are transported under Customs control from one Customs office to another.

CHAPTER II

Scope

Article 2

1. **1. In accordance with Article 5 of this Convention, each Contracting Party shall accept in lieu of its national Customs documents, and as due security for the sums referred to in Article 8 of this Annex, temporary admission papers valid for its territory and issued and used in accordance with the conditions laid down in this Annex for goods (including means of transport), temporarily imported under the other Annexes to this Convention which it has accepted (1) (2) (6).**

COMMENTARY

- 1) At its 79th/80th Sessions, the Council adopted two Recommendations dealing with ensuring the smooth transfer from the existing instruments on temporary admission to the Istanbul Convention regarding the acceptance of temporary admission papers issued under different Conventions. One Recommendation concerns the acceptance of ATA carnets in connection with temporary admission to ensure the continuous unhampered functioning of the ATA carnet system. The other Recommendation concerns the acceptance of CPD carnets in connection with temporary admission papers in order to ensure a smooth transfer from the Road Vehicles Conventions to Annex C of the Istanbul Convention. The Recommendations are published in the CCC Customs Technique Compendium and in the Istanbul Handbook.
- 2) The aim of Annex A to the Istanbul Convention is to facilitate the temporary admission of goods (including means of transport) by removing the difficulties encountered in making out a Customs declaration on a national form at the time of importation into each Contracting Party and in providing on the spot adequate security for the payment of any import duties, taxes and other amounts chargeable in case of failure to re-export the goods (including means of transport) in due course. This aim has been achieved by the introduction of temporary admission papers (ATA carnets and CPD carnets) which the Contracting Parties shall accept :

- in lieu of their national Customs documents to describe the goods (including means of transport) declared for temporary admission; and
 - as due security for the payment of the import duties and taxes and any other sums payable under Article 8 of Annex A.
- (3) With the exception of postal traffic, in respect of which a reservation is possible (Article 18 of Annex A), Annex A contains no provisions limiting its application to goods (including means of transport) imported by any particular mode of transport (road, rail, sea, inland waterway, air) or distinguishing between accompanied and unaccompanied goods.
- (4) The Contracting Parties are obliged to accept temporary admission papers for goods (including means of transport) temporarily imported under the other Annexes to the Convention which they have accepted (excepting Annex E, see Commentary on Article 5 of the body of the Convention). It is important to note that the conditions for temporary admission such as who may benefit from temporary admission, the type and quantity of goods (including means of transport) which may be imported, etc., will be governed by the terms of the relevant Annexes. For example, even though an ATA carnet is used for temporary admission under Annex B.1. concerning goods for display or use at exhibitions, fairs, meetings or similar events, the Customs may limit the number or quantity of each article imported to that which is reasonable having regard to the purpose of importation.
- (5) Temporary admission papers will normally be issued to a person established or resident in the territory of the Contracting Party in which such papers are issued. However, since there are no restrictions in this respect in the Convention, the issuing associations do not have to take account of the place of residence or establishment of the persons who apply for temporary admission papers.

Another matter is that the Annexes to the Convention specify the person entitled to benefit from temporary admission which effectively restricts the range or persons to whom temporary admission papers may be issued.

Temporary admission papers may be used by a duly authorized representative of the holder. In such a case the person presenting the goods (including means of transport) to the Customs in the territory of temporary admission may be an agent of the foreign carnet holder, a potential buyer, etc.

The carnet holder must ensure that the country/Customs territory into which the goods (including means of transport) are going to be imported, has accepted the Istanbul Convention Annex under which temporary admission is intended to take place. The Customs authorities of that territory have the right to determine whether or not the goods (including means of transport) qualify for temporary admission in their territory.

The advantages of the use of temporary admission papers are also explained in Commentary on Article 5 of the body of the Convention.

- (6) Although the ATA carnet is intended primarily to facilitate temporary admission, it can also be used in lieu of a national temporary exportation document in the Contracting Party from which the goods are initially exported. For that purpose, the ATA carnet contains exportation and re-importation sheets.

The acceptance of ATA carnets in lieu of a national document for temporary exportation is left entirely to the discretion of Contracting Parties. This is implied in Note 9 on the use of the ATA carnet on page 3 of the carnet cover which states that the presentation of the goods and the relevant carnet to the Customs authorities upon exportation in the country/Customs territory of departure is mandatory only where the Customs regulations of that country/Customs territory so provide.

For the purposes of the ATA Convention, the Permanent Technical Committee of the CCC has expressed an Opinion which clarifies some aspects relating to the use of ATA carnets in lieu of national temporary exportation documents, as follows :

Acceptance of ATA carnets in lieu of a national temporary exportation document in the country of departure.

It is recommended that the ATA carnet should be accepted in lieu of a national document for temporary exportation if the country of destination accepts ATA carnets for the corresponding temporary admission operation under its national laws and regulations, even if :

- the country of exportation does not accept ATA carnets for the temporary admission operation in question; and/or
- no provision is made in its national laws and regulations for temporary exportation facilities corresponding to the temporary admission facilities in the other country;

it being understood that :

- by accepting an ATA carnet for export purposes the Customs administration of the exporting country will give no assurance as to its validity for temporary admission purposes in the importing country;

- if the exportation is subject to some special requirement, such as an exchange control permit or export licence, the carnet does not replace that special requirement.

(PTC, 53rd/54th Sessions, Doc. 13.700, paragraphs 27 and 28)

The ATA carnet may also be used to cover re-importation into the Contracting Party of initial exportation.

Since the guarantee of the guaranteeing association covers only the import duties and taxes and other sums which may become chargeable in the territory of temporary admission, the Customs in the territory of temporary exportation are not able to claim the payment of any export duties and taxes from that association but must make such claims against the carnet holder.

- 2. Each Contracting Party may also accept temporary admission papers, issued and used under the same conditions, for temporary admission operations under its national laws and regulations (3).**

COMMENTARY

- 3) Each Contracting Party may, but is not obliged to, accept temporary admission papers for temporary admission under its national laws and regulations. Since the Istanbul Convention contains no reciprocity clause, Contracting Parties cannot make such acceptance conditional on the grant of reciprocal facilities by other Contracting Parties. Again, it is the responsibility of the holder of the temporary admission papers to ensure that the Contracting Party into which the goods (including means of transport) are going to be imported, accepts temporary admission papers for the intended operation under its national laws and regulations.

Contracting Parties which accept temporary admission papers for temporary admission under their national laws and regulations, shall duly inform the depositary and indicate the relevant conditions of application, see Article 24 (6) of the body of the Convention. The depositary will circulate this information to the other Contracting Parties, to the signatories, to those Council Members that are not Contracting Parties and to the Secretary General of the United Nations.

- 3. Each Contracting Party may accept temporary admission papers, issued and used under the same conditions, for Customs transit (4).**

COMMENTARY

- 4) (4) Temporarily admitted goods (including means of transport) often have to be conveyed to or from their destination under Customs control, either in the territory of temporary admission or through a country/Customs territory situated between the Contracting Parties of exportation and importation. Such movements would be greatly facilitated if temporary admission papers were accepted for goods (including means of transport) in Customs transit. Therefore Contracting Parties may, but are not obliged to, accept temporary admission papers for Customs transit.

Contracting Parties which accept temporary admission papers for Customs transit, shall duly inform the depositary and indicate the relevant conditions of application, see Article 24 (6) of the body of the Convention. The depositary will circulate this information to the other Contracting Parties, to the signatories, to those Council Members that are not Contracting Parties and to the Secretary General of the United Nations.

Contracting Parties which have notified their acceptance of temporary admission papers for Customs transit are under an obligation to do so if the general conditions are fulfilled, regardless of the destination and whether or not they themselves would accept temporary admission papers for the temporary admission operations in question.

The guarantee constituted by temporary admission papers is valid also in the case of non-compliance with the conditions of Customs transit, see Article 8 (1) of Annex A.

- 4. Goods (including means of transport), intended to be processed or repaired shall not be imported under cover of temporary admission papers (5).**

COMMENTARY

- 5) (5) Goods (including means of transport) which are intended to be processed or repaired in the territory of temporary admission, may not be imported under the cover of temporary admission papers. The value of such goods (including means of transport) after processing or repair is different from their value at the time of importation. In addition, goods processed are no longer the goods which were imported. Therefore, goods (including means of transport) intended to be processed or repaired are normally subjected to the inward processing procedure rather than allowed to be imported under the cover of temporary admission papers which are designated to facilitate temporary admission subject to re-exportation in the same state.

The provision of Article 2 (4) of Annex A does not prevent from repairing, for example, machines or means of transport temporarily admitted under ATA or CPD carnets. This provision only stipulates that repair or processing must not be the reason for importation.

Article 3

1. **Temporary admission papers shall correspond to the models set out in the Appendices to this Annex : Appendix I for ATA carnets, Appendix II for CPD carnets.**
2. **2. The Appendices to this Annex shall be construed to be an integral part of the Annex.**

CHAPTER III

Guarantee and issue of temporary admission papers

Article 4

1. **Subject to such conditions and guarantees as it shall determine, each Contracting Party may authorize guaranteeing associations to act as guarantors and to issue temporary admission papers, either directly or through issuing associations (1).**

COMMENTARY

- 1) The practical operation of the temporary admission papers scheme is dependent upon two pre-requisites : (a) the creation of an international chain for the issue and guaranteeing of those papers and (b) the approval by the Customs authorities of the Contracting Parties of issuing and/or guaranteeing associations.

The way in which such international issuing and guaranteeing chains work is that the issuing association of one Contracting Party issues temporary admission papers for temporary admission in the territory of another Contracting Party and that a guaranteeing association of the latter Contracting Party undertakes to pay to the Customs authorities of that Contracting Party any import duties, taxes and other amounts that may become chargeable in the event of non-compliance with the conditions of temporary admission, or of Customs transit, in the territory of temporary admission. If the guaranteeing association has had to pay the duties, taxes and other amounts concerned, it has the right to apply for a refund of the sums paid to the issuing association in the other Contracting Party. The issuing association then has recourse to the person to whom the temporary admission papers were issued. Thus, that person is the final person to bear the financial consequences of the irregularity.

The creation and organization of an issuing and guaranteeing chain is a matter for the circles concerned, for example, an international organization representing trade interests, as are the arrangement for an issuing association to reimburse to a guaranteeing association any sums paid under the latter's undertaking.

For ATA carnets, the basic principle is that there can be only one Member of the IBCC chain in each Contracting Party. In practice, three cases may arise :

- a) (a) there is an ICC National Committee in the Contracting Party : the member of the IBCC chain will be either the National Association of Chambers of Commerce or, where there is no such organization, or with its approval, the principal Chamber affiliated with the National Committee;
- b) (b) there is no ICC National Committee in the Contracting Party, but the National Association of Chambers of Commerce or, where there is no such organization, the principal Chamber is directly affiliated with the ICC as an Organization Member : it is this association or this Chamber which is empowered to become a member of the IBCC chain;
- c) (c) given the statutory or regulatory provisions of the ICC, there is no ICC National Committee or organization member in the Contracting Party : in this case a national association of Chambers of Commerce or the principal Chamber can nonetheless become a member of the IBCC chain, subject to approval of the governing bodies of the ICC.

Each association belonging to an international issuing and guaranteeing chain must be approved by the Customs authorities of the Contracting Party in whose territory it is established. Article 4 of Annex A provides for two kinds of approval. Firstly, an association is approved to issue temporary admission papers for temporary admission in the territories of the other Contracting Parties, and, secondly, an association is approved to guarantee to the Customs authorities of its territory the payment of the sums which may be claimed for goods (including means of transport) temporarily admitted into its territory under cover of temporary admission papers issued by corresponding issuing associations in other Contracting Parties. Accordingly, Article 4 of Annex

A distinguishes between “issuing” and “guaranteeing” associations. However, the Customs authorities would normally approve one and the same organization to issue temporary admission papers and to guarantee the above-mentioned sums.

For practical reasons, an approved organization may authorize other national organizations to issue temporary admission papers under its control, with the consent of the Customs authorities.

The conditions and guarantees of approval of associations are left to the discretion of each Contracting Party. Contracting Parties may, for example, require a security from the guaranteeing association, generally in the form of a letter of guarantee from a bank or an insurance company. The amount of the security may be fixed with a reference to the value of importations under cover of temporary admission papers per year and to the average rate of import duties and taxes applicable to those importations. The ATA Convention expressly stipulates that in the case of issuing associations, the terms of approval may include the condition that the price charged by the association for the issue of an ATA carnet shall be commensurate with the cost of the services rendered.

2. **A guaranteeing association shall not be approved by any Contracting Party unless its guarantee covers the liabilities incurred in that Contracting Party in connection with operations under cover of temporary admission papers issued by corresponding issuing associations (2).**

COMMENTARY

- 2) To underline the importance of the matter, Article 4 (2) of Annex A specifies that, for a guaranteeing association to be approved by any Contracting Party, its guarantee must cover the liabilities incurred in that Contracting Party in connection with operations under cover of temporary admission papers issued by corresponding issuing associations in the other Contracting Parties, see Commentary on Article 8 of Annex A.

Article 5

1. **Issuing associations shall not issue temporary admission papers with a period of validity exceeding one year from the date of issue (1).**

COMMENTARY

- 1) The period of validity of one year has been considered appropriate to enable the holder of the temporary admission papers to carry out temporary admission operations in the territories of several Contracting Parties during the same voyage. That period of validity also coincides with the period for re-exportation in many Annexes to the Convention. The period of validity of one year is also useful in cases in which the period for re-exportation is shorter, for example, six months, but the Customs authorities grant an extension to the period for re-exportation.

The period of validity of temporary admission papers must not be confused with the period for re-exportation of the goods (including means of transport) temporarily admitted, see Commentary on Article 7 of Annex A.

2. **Any particulars inserted on temporary admission papers by the issuing associations may be altered only with the approval of the issuing or guaranteeing association. No alteration to those papers may be made after they have been accepted by the Customs authorities of the territory of temporary admission, except with the consent of those authorities (2).**

COMMENTARY

- 2) For sake of convenience, the particulars inserted on the temporary admission papers by the issuing association may be altered with the approval of that association, or, if the goods (including means of transport) are already in the territory of temporary admission, with the approval of the guaranteeing association established in that territory. Where the temporary admission papers have already been accepted by the Customs authorities of the territory of temporary admission, also their consent is required for alterations.

3. **Once an ATA carnet has been issued, no extra item shall be added to the list of goods enumerated on the reverse of the front cover of the carnet, or on any continuation sheets appended thereto (General list) (3).**

COMMENTARY

- 3) (3) This condition applies in the case of ATA carnets only. That condition would be of no use in the case of CPD carnets which cover only one means of transport at a time.

Article 6

The following particulars shall appear on the temporary admission papers :

- the name of the issuing association;
- the name of the international guaranteeing chain;
- the countries or Customs territories in which the temporary admission papers are valid; and
- the names of the guaranteeing associations of the countries or Customs territories in question (1).

COMMENTARY

- 1) It is the task of the issuing associations to enter the particulars enumerated in Article 6. These particulars are usually pre-printed on temporary admission papers. They stress the necessity of the existence of an international issuing and guaranteeing chain for the functioning of the temporary admission papers scheme. A given ATA carnet or CPD carnet lists only those countries or Customs territories in which such carnets may be used for the operations for which they are intended.

Article 7

The period fixed for the re-exportation of goods (including means of transport) imported under cover of temporary admission papers shall not in any case exceed the period of validity of those papers (1).

COMMENTARY

- 1) A clear distinction must be made between, on the one hand, the period of validity of the temporary admission papers (Article 5 of Annex A) and, on the other hand, the period for re-exportation of the goods (including means of transport) imported under the cover of such papers. Nor is there any conflict between Article 7 of the body of the Convention which lays down the fundamental rule regarding the period for re-exportation, and Article 7 of Annex A which states that that period shall not exceed the period of validity of temporary admission papers.

The period of validity is normally fixed at one year by the issuing association. The period of re-exportation is fixed by the Customs authorities of the territory of temporary admission, in accordance with the provision of the Annex concerned. Even if the period of validity expires during the period for re-exportation, the Customs authorities shall permit the goods (including means of transport) to continue to benefit from temporary admission provided, of course, that new temporary admission papers or a national Customs document and security are furnished. For temporary admission papers, see Article 14 of Annex A.

Article 7 of Annex A should be interpreted as a reminder to the Customs authorities of the territory of temporary admission that the responsibility of the guaranteeing association for the payment of import duties, taxes and other amounts is engaged only in respect of temporary admission operations made during the period of validity of temporary admission papers.

CHAPTER IV

Guarantee

Article 8

1. **Each guaranteeing association should undertake to pay to the Customs authorities of the Contracting Party in the territory of which it is established the amount of the import duties and taxes and any other sums (1), excluding those referred to in Article 4, paragraph 4, of this Convention (2), payable in the event of non-compliance with the conditions of temporary admission, or of Customs transit, in respect of goods (including means of transport) introduced into that territory under cover of temporary admission papers issued by a corresponding issuing association. It shall be liable jointly and severally (3) with the persons from whom the sums mentioned above are due, for payment of such sums.**

COMMENTARY

- 1) The guarantee can be activated in respect of the amounts of import duties and taxes and other sums payable. For the purpose of clarifying the meaning of “other sums payable”, a distinction should be made between ATA carnets and CPD carnets. With regards to CPD carnets the “other sums payable”

only apply to interest for late payment. With regard to ‘other sums payable’ in relation to ATA carnets, the Permanent Technical Committee of the CCC has expressed the following opinions for the purpose of the ATA Convention :

II.11. Responsibilities of the guaranteeing association (Article 6) (Article 8 of Annex A)

The Committee was asked by the International Bureau of Chambers of Commerce to give its view on which were the import duties and any other sums which a national guaranteeing association could be requested to pay in the event of non-compliance with the conditions of temporary admission, or of transit, under the terms of Article 6 of the ATA Convention (*Article 8 of Annex A*).

The Committee expressed the opinion that “import duties” was adequately defined in Article 1 (a) of the ATA Convention (*Article 1 (b) of the body of the Convention*). It furthermore expressed the opinion that “other sums payable”, as mentioned in Article 6, paragraph 1 of the ATA Convention (*Article 8 (1) of Annex A*), covers pecuniary penalties and interest on late payment of import duties. However, the liability of a guaranteeing association vis-à-vis the Customs of the territory of temporary admission was limited to a sum equaling the amount of import duties raised by 10%.

The sum exceeding that limit would have to be charged directly to the carnet holder.

In connection with the discussion on the interest on late payment of import duties, the Committee agreed to propose, for application by Contracting Parties, that such an interest would start to accumulate from the date on which the import duties payable fell due. This did not prevent the application of greater facilities such as granting a period of deferred payment without charging interest, see Article 17 of the ATA Convention (*Article 17 of the body of the Convention*). With the interests of trade in mind several countries applied this for a period of sometimes up to 30 days.

(PTC, 147th/148th Sessions; Doc. 37.440, paragraphs 105 to 109).

II.12 Anti-dumping duties (Article 1 (a)) (Article 1 (b) of the body of the Convention)

The Committee was asked by the International Bureau of Chambers of Commerce to consider the following question : are anti-dumping duties included in “import duties and other sums payable” under the terms of Article 6 of the ATA Convention (*Article 8 of Annex A*) and the PTC Opinion II.11, adopted in the 151st/152nd Sessions of the Permanent Technical Committee ?

The Committee expressed the Opinion that the term “all other duties payable on importation” used in the definition on “import duties”, in Article 1 (a) of the Convention, included anti-dumping duties since these are a kind of import duty.

(PTC, 155th/156th Sessions, Doc. 39.500, paragraphs 52 to 55).

- 2) The responsibility of the guaranteeing association does not extend to any additional security which the Customs may require under Article 4 (4) of the body of the Convention, see the relevant Commentary.
- 3) The term “jointly and severally” means that the Customs authorities may ask either the holder of the temporary admission papers or the guaranteeing association to pay the total of the sums chargeable. The responsibility of the holder and the guaranteeing association is not shared pro rata between them.

In practice, the Customs authorities will turn to the guaranteeing association since, at the time when any irregularity is detected, the holder of the temporary admission papers had usually left the territory of temporary admission.

2. ATA carnet :

The liability of the guaranteeing association shall not exceed the amount of the import duties and taxes by more than ten percent.

CPD carnet :

The guaranteeing association shall not be required to pay a sum greater than the total amount of the import duties and taxes, together with interest if applicable (4).

COMMENTARY

- 4) Regarding the liability of the guaranteeing association, distinction is made between ATA carnet and CPD carnets. This distinction is due to the differences between the ATA Convention and the Vehicles Conventions. In the case of ATA carnets, the liability may exceed the amount of the import duties and taxes involved, but not by more than ten percent. In the case of CPD carnets, the liability is limited to the total amount of the import duties and taxes involved, augmented with interest for late payment, if applicable.

Setting a limit to the liability of the guaranteeing associations makes it possible for such associations to calculate the financial risks involved and assure themselves against them. Even though the liability of the guaranteeing associations is limited, the Customs authorities of the territory of temporary admission can still require the person to whom the temporary admission papers were issued, to pay any amounts due on top of that limit. Both the issuing and guaranteeing associations are obliged to lend their assistance to those Customs authorities in the recovery of the sums concerned.

3. **When the Customs authorities of the territory of temporary admission have unconditionally discharged temporary admission papers in respect of certain goods (including means of transport), they can no longer claim from the guaranteeing association payment of the sums referred to in paragraph 1 of this Article in respect of these goods (including means of transport). A claim may nevertheless still be made against the guaranteeing association if it is subsequently discovered that the discharge of the papers was obtained improperly or fraudulently or that there had been a breach of the conditions of temporary admission or of Customs transit (5).**

COMMENTARY

- 5) Upon the termination of temporary admission, the Customs authorities of the territory of temporary admission will normally discharge the temporary admission papers. Such discharge may be conditional or unconditional. In the former case, the Customs authorities note on the papers that a breach of the conditions of temporary admission or of Customs transit has been discovered and reserve the right to put up a claim for the payment of any sums due. In the latter case, the Customs authorities certify on the temporary admission papers that the goods (including means of transport) have been re-exported or presented at the Customs office of destination (Customs transit) or have been entered for any other Customs authorized disposal. Such certification need not be explicit, it suffices if the Customs stamp the relevant boxes on the re-exportation or Customs transit sheets. An unconditional discharge implies that, at the time of certification, no breach of the conditions of temporary admission or of Customs transit has been discovered.

Where the Customs authorities discharge the temporary admission papers unconditionally, the guaranteeing association is, in principle, exempted from its liability for the sums mentioned in Article 8 (1) of Annex A. However, there is a safeguard clause for the Customs in the final sentence of Article 8 (3) of Annex A; a claim may still be made against the guaranteeing association if it is subsequently discovered that the discharge of the temporary admission papers was obtained improperly or fraudulently or that there had been a breach of the conditions of temporary admission or of Customs transit.

This safeguard clause has been inserted with the interests of the Revenue in mind. Of course, where the discharge is obtained improperly or fraudulently, the Customs should not be bound by it. But the last phrase "or that there had been a breach of the conditions of temporary admission or of Customs transit" implies that, regardless of whether the discharge has been conditional or unconditional, the Customs can always make a claim for payment if there has been a breach of those conditions.

The above safeguard clause is very favourable to the Customs. For the purposes of the ATA Convention, the Permanent Technical Committee of the CCC has expressed two Opinions on the corresponding Article in that Convention. Those Opinions which seem to suggest that, where the Customs discharge temporary admission papers unconditionally although a breach of the conditions for temporary admission or of Customs transit is readily apparent from the papers, such discharge should be regarded as implicit regularization, are reproduced herewith :

II.7. Discharge of ATA carnets where breaches of the prescribed conditions have occurred (Article 6 (3)) (Article 8 (3) of Annex A)

Under the first sentence of paragraph 3 of Article 6 of the ATA Convention, the guaranteeing association is relieved of liability in all cases where Customs authorities have unconditionally certified re-exportation, provided that the certification has not been obtained improperly or fraudulently.

Unconditional certification can occur even where, at the time of certification, the Customs were aware of the fact that the person concerned had not complied with all the conditions of temporary importation or of transit. Such awareness is presumed to exist where a breach of the conditions is readily apparent from simple scrutiny of the ATA carnet, for example, where the period allowed for re-exportation, specified on the relevant importation voucher, has been exceeded.

II.7.bis Interpretation of the expression "unconditional discharge" (Article 6 (3)) (Article 8 (3) of Annex A)

Unconditional discharge is the certification by the Customs authorities of the country of importation, either of the re-exportation of the goods (temporary admission), or of the re-exportation or presentation of the goods at the place of destination (transit). Unconditional discharge indicates that at the time of certification no breach of the conditions of temporary admission or of transit has been discovered. If there has been such a breach and this is readily apparent from simple scrutiny of the carnet, for example, where the period allowed for re-exportation, specified on the relevant importation voucher, has been exceeded, such discharge should be regarded as implicit regularization, provided that it is given during the period of validity of the carnet. However, once a claim has been made against a guaranteeing association under the terms of the Article, any subsequent certification on the carnet cannot be regarded as an unconditional discharge.

(PTC, 121st/122nd Sessions, Doc. 30.800, Annex II).

4. **ATA carnet :**

Customs authorities shall not in any circumstances require from the guaranteeing association payment of the sums referred to in paragraph 1 of this Article if a claim has not been made against the guaranteeing association within a year of the date of expiry of the validity of the ATA carnet.

5. **CPD carnet :**

Customs authorities shall not in any circumstances require from the guaranteeing association payment of the sums referred to in paragraph 1 of this Article if notification of the non-discharge of the CPD carnet has not been given to the guaranteeing association within a year of the date of expiry of the validity of the carnet. Furthermore, the Customs authorities shall provide the guaranteeing association with details of the calculation of import duties and taxes due within one year from the notification of the non-discharge. The guaranteeing association's liability for these sums shall cease if such information is not furnished within this one-year period (6).

COMMENTARY

- 6) Article 8 (4) of Annex A sets out the time-limits within which the claims for payment have to be made to the guaranteeing associations. In no circumstances may such claims be made beyond those time-limits.

The provisions concerning the CPD carnets are more detailed than those regarding ATA carnets. Again, this is due to differences between the Vehicles Convention and the ATA Convention.

Regarding CPD carnets, the Customs authorities of the territory of temporary admission must notify the guaranteeing association of the non-discharge of a CPD carnet within a year of the date of expiry of the validity of that carnet. A general type of notification is sufficient, the Customs need not yet specify the sums payable and other details. Yet, such a notification is indispensable for the Customs to maintain their right to put up a claim against the guaranteeing association. Of course, the Customs may present a detailed claim if they are in a position to do so. In any event, a final claim with full details of the calculation of the import duties and taxes due must be presented to the guaranteeing association within one year from the notification of the non-discharge. This means that, at the very latest, the Customs shall present the detailed claim to the guaranteeing association before two years have elapsed from the date of expiry of the validity of a CPD carnet.

Regarding ATA carnets, the Customs authorities of the territory of temporary admission must make a claim against the guaranteeing association within a year of the date of expiry of the validity of an ATA carnet. Such a claim must specify in detail the amounts chargeable. Such a claim may be, but need not be preceded by a general notification of non-discharge.

It should be repeated that Article 8 (4) of Annex sets out the absolute time-limits beyond which no claims may be made to the guaranteeing associations. Nevertheless, a claim for payment may still be made against the person to whom temporary admission papers were issued even after the expiry of those time-limits.

For the purposes of the ATA Convention, the Permanent Technical Committee of the CCC has expressed an Opinion concerning supplementary claims against guaranteeing associations. This Opinion which implies that any claims against guaranteeing associations must be made within the specified time-limits and that the payment of the amounts claimed on the first occasion does not preclude duly motivated subsequent claims, is reproduced herewith :

II. 8 Supplementary claims in respect of goods not re-exported (Article 6 (4)) (Article 8 (4) of Annex A)

The Committee was asked to consider the following question : up to what date can a Customs administration lodge a supplementary claim with a guaranteeing association for payment of import duties and taxes on goods covered by an ATA carnet, if a first claim for payment of a specified amount was lodged within the time-limit laid down in Article 6, paragraph 4 of the ATA Convention and the guaranteeing association has paid that amount within the period laid down in Article 7, paragraph 2 of the Convention (*Article 9 (1b) of Annex A*).

The Committee expressed the opinion that the amount notified by the Customs authorities should not be amended after expiry of the period laid down in Article 6 (4) of the ATA Convention, which stipulates that the Customs authorities shall not in any circumstances require from the guaranteeing association payment of the import duties and any other sums payable if a claim has not been made against that association within a year of the date of expiry of the carnet. Nevertheless, it is understood that if the amount claimed is not notified at the same time as the supplementary claim, notification of the said amount may be given within six months of the date of that claim. However, even if a supplementary claim against the guaranteeing association is barred once that period has expired, such a claim still holds good against the carnet holder.

(PTC, 51st/52nd Sessions, Doc. 13.309, paragraphs 21-26; 91st/92nd Sessions, Doc. 22.470, paragraphs 164-166)

The Permanent Technical Committee has also expressed another Opinion concerning the time-limit for notifying claims for payment to guaranteeing associations. This Opinion, while agreeing that, in principle, the term "claim" in connection with ATA carnets should be interpreted as covering both

the guarantee claim and the notification of the exact amount payable, refers to a practice in certain countries in which the exact amounts payable may be notified even after the expiry of the one-year period laid down for making the claim.

The text of the Opinion is reproduced herewith. It is to be stressed that the practice explained in the Opinion calls for the agreement of the guaranteeing association concerned.

II.8 bis Delay in notifying guaranteeing associations of sums claimed under the guarantee (Article 6 (4)) (Article 8 (4) of Annex A)

The Committee was asked to consider the following question : within what period should Customs authorities notify guaranteeing associations, in the event of a guarantee claim, of the amount of import duties and other sums payable by reason of non-compliance with the conditions laid down for the temporary admission or transit of goods imported under cover of ATA carnets.

The Committee expressed the opinion that the term “claim” as used in Article 6, paragraph 4 of the ATA Convention should in principle, be interpreted as covering both the guarantee claim and the notification of import duties and other sums payable in the event of non-compliance with the conditions laid down for the temporary admission or transit of goods imported under cover of AT carnets. However, in order to take account of the practice followed in certain countries which were averse to assessing the sums due and giving notification of the amount simultaneously with the guarantee claim because, in most cases, ATA carnets were soon regularized and it finally proved unnecessary to claim payment, the Committee agreed that notification of the amount could be deferred, on the understanding that it would be given within the six-month period specified in Article 7, paragraph 1 of the ATA Convention (*Article 9 (1a) of Annex A*). This procedure would allow the guaranteeing associations to comply with Article 7, paragraph 2 (*Article 9 (1b) of Annex A*), by depositing the sums forthwith or paying them provisionally at the end of the six-months period.

(PTC, 87th/88th Sessions, Doc. 21.460, paragraphs 158-160)

CHAPTER V

Regularization of temporary admission papers

Article 9

1. ATA carnet :

- a) **The guaranteeing association shall have a period of six months from the date of the claim made by the Customs authorities for the sums referred to in Article 8, paragraph 1 of this Annex in which to furnish proof of re-exportation under the conditions laid down in this Annex or of any other proper discharge of the ATA carnet.**
- b) **Is such proof is not furnished within the time allowed the guaranteeing association shall forthwith deposit, or pay provisionally, such sums. This deposit or payment shall become final after a period of three months from the date of the deposit of payment. During the latter period, the guaranteeing association may still furnish the proof referred to in subparagraph (a) of this paragraph with a view to recovery of the sums deposited or paid.**
- c) **For Contracting Parties whose laws and regulations do not provide for the deposit or provisional payment of import duties and taxes, payments made in conformity with the provisions of subparagraph (b) of this paragraph shall be regarded as final, but the sums paid shall be refunded if the proof referred to in subparagraph (a) of this paragraph is furnished within three months of the date of the payment.**

2. CPD carnet :

- (a) **The guaranteeing association shall have a period of one year from the date of notification of the non-discharge of CPD carnets in which to furnish proof or re-exportation under the conditions laid down in this Annex or of any other proper discharge of the CPD carnet. Nevertheless, this period can come into force only as of the date of expiry of the CPD carnet. If the Customs authorities contest the validity of the proof provided they must so inform the guaranteeing association within a period not exceeding one year.**
- (b) **If such proof is not furnished within the time allowed the guaranteeing association shall deposit, or pay provisionally, within a maximum period of three months the import duties and taxes payable. This deposit or payment shall become final after a period of one year from the date of the deposit or payment. During the latter period, the guaranteeing association may still furnish the proof referred to in subparagraph (a) of this paragraph with a view to recovery of the sums deposited or paid.**

- (c) **For Contracting Parties whose laws and regulations do not provide for the deposit of provisional payment of import duties and taxes, payments made in conformity with the provisions of subparagraph (b) of this paragraph shall be regarded as final, but the sums paid shall be refunded if the proof referred to in subparagraph (a) of this paragraph is furnished within a year of the date of the payment (1) (2).**

COMMENTARY

- 1) For the purpose of the ATA Convention, the Permanent Technical Committee of the CCC has expressed an Opinion concerning the period for Customs to advise the guaranteeing association of the acceptability of the proof of the re-exportation of the goods or of any other proper discharge of the ATA carnets. In this Opinion it is recommended that the notification be made within three months from the receipt of the proof furnished; the text is reproduced below :

II.8.quinto The application of Article 7 of the ATA Convention (*Article 9 of Annex A*)

“Period for the Customs of the territory of temporary admission to advise the guaranteeing association of the acceptability of the proof of the re-exportation of the goods or of any other proper discharge of the ATA carnet”.

The Committee was asked by the International Bureau of Chambers of Commerce to consider recommending to Contracting Parties to the ATA Convention that the Customs authorities of the territory of temporary admission should advise the guaranteeing association of whether or not the proof furnished by that association of the re-exportation of the goods or of any other proper discharge of the ATA carnet under the terms of Article 7 of the Convention was acceptable, within two months from the date on which such a proof was submitted.

The Committee noted that, in most cases, the Customs authorities promptly notified the guaranteeing associations of their decision in respect of the proof furnished. However, recognizing the problems for the issuing and guaranteeing associations if such a notification were unduly delayed, the Committee stressed the importance of a timely notification. It was agreed to recommend that, within three months from the receipt of the proof furnished.

(PTC, 147th/148th Sessions; Doc. 37.440, Annex IV)

- 2) Article 9 of Annex A incorporates the principle that, even though the Customs authorities of the territory of temporary admission lodge a claim for payment with the guaranteeing association, the latter shall be relieved from the payment, if they furnish proof of re-exportation of the goods (including means of transport) or of any other proper discharge of the temporary admission papers, for example, the submission of the goods (including means of transport) to another Customs procedure.

Regarding ATA carnets, the proof of re-exportation or of another proper discharge must be produced within six months from the date of the claim for payment. If such proof is not furnished within that period, the guaranteeing association shall forthwith deposit, or pay provisionally, the sums claimed. Such a deposit may be made at the Customs office concerned. The deposit or provisional payment becomes final after a period of three months from the date of the deposit or provisional. However, the guaranteeing association may still, during that period of three months, furnish the proof of re-exportation or of other proper discharge. If this proof is presented, the sums deposited or provisionally paid must be returned to the guaranteeing association. Thus the guaranteeing association has at its disposal nine months from the date of the claim for payment to furnish the required proof.

The relevant time-limits are longer in the case of CPD carnets. The proof of re-exportation or any other proper discharge must be produced within one year from the date when the non-discharge of CPD carnets was notified or, where the notification took place before the date of expiry of the carnet, from the said date of expiry. If the Customs authorities contest the validity of the proof provided, they must so inform the guaranteeing association within a period of one year as of the date such proof was provided.

If, in the case of CPD carnets, the necessary proof is not produced within the one-year period from the date of expiry of the validity of the carnet or, where the notification took place before the date of expiry of the carnet, from the said date of expiry, the guaranteeing association shall deposit, or pay provisionally, within three months the sums chargeable. The deposit or provisional payment becomes final after a period of one year from the date of the deposit or provisional payment. However, the guaranteeing association may still, during that one-year period, furnish the required proof and if this proof is produced, the sums deposited or provisionally paid must be returned to the guaranteeing association.

The text does not specify what happens in the case of CPD carnets if the Customs authorities contest the validity of the proof provided, as stipulated in Article 9 (2) (a) of Annex A. It may be assumed that in such a case the procedure is the same as if no proof had been produced, that is, the sums claimed must be deposited, or provisionally paid, within three months from the refusal by the Customs authorities; the deposit or provisional payment becomes final after one year but the proof required may still be furnished within that year, etc.

Regarding both ATA carnets and CPD carnets, if the laws and regulations of a Contracting Party do not provide for the deposit or provisional payment of the import duties and taxes, the payments made under Article 9 (1) (b) and (2) (b) shall be regarded as final. However, the sums paid shall be refunded

to the guaranteeing association if the proof or re-exportation or of other proper discharge is produced within three months (ATA carnets) or one year (CPD carnets) of the date of the payment.

As to what constitutes a proof of re-exportation, see Commentary on Article 10 of Annex A. “Any other proper discharge” is best proven by the entries made by the Customs authorities on the temporary admission papers upon such discharge or by producing a copy of the relevant Goods declaration where the goods (including means of transport) have been subjected to another Customs procedure.

Article 10

- 1. Evidence of re-exportation of goods (including means of transport) imported under cover of temporary admission papers shall be provided by the re-exportation counterfoil completed and stamped by the Customs authorities of the territory of temporary admission (1).**

COMMENTARY

- 1) Proof of re-exportation is primarily provided by the re-exportation counterfoil of the temporary admission papers which is duly completed and stamped to that effect by the Customs authorities of the territory of temporary admission.

It is in the interest of the holder of such papers to have the re-exportation certified as provided for in Article 10 (1) of Annex A. For the purposes of the ATA Convention, the Permanent Technical Committee of the CCC has expressed an Opinion which emphasizes that interest, as follows :

II.9. Certificate of re-exportation : obligation of the ATA carnet holder (Article 8 (1)) (Article 10 (1) of Annex A)

According to Article 8, paragraph 1 of the ATA Convention “evidence of re-exportation of goods imported under cover of an ATA carnet shall be provided by the re-exportation certificate completed in that carnet by the Customs authorities of the country into which the goods were temporarily imported”. Abolition of frontier formalities, in particular at exportation, does not free the holder of the carnet from his obligation to present the goods together with the carnet to the Customs for clearance when leaving the country of temporary importation.

(PTC, 49th/50th Sessions, Doc. 12.900, paragraph 23).

- 2. If the re-exportation has not been certified in accordance with paragraph 1 of this Article, the Customs authorities of the territory of temporary admission may, even if the period of validity of the papers has already expired, accept as evidence of re-exportation :**
 - a) the particulars entered by the Customs authorities of another Contracting Party in the temporary admission papers on importation or reimportation or a certificate issued by those authorities based on the particulars entered on a voucher which has been detached from the papers on importation or on reimportation which can be proved to have taken place after the re-exportation which it is intended to establish;**
 - b) any other documentary proof that the goods (including means of transport) are outside that territory (2).**

COMMENTARY

- 2) If the re-exportation has not been certified as laid down in Article 10 (1), the Customs authorities may, but are not obliged to, accept as evidence of re-exportation one of the subsidiary means of proving re-exportation provided for in Article 10 (2). “Any other documentary proof” covers, for example, certificates of location for CPD carnets, attestations issued by another Customs authority, police or consular or diplomatic representatives or other public bodies.
- 3. In any case in which the Customs authorities of a Contracting Party waive the requirement of re-exportation of certain goods (including means of transport) admitted into their territory under cover of temporary admission papers, the guaranteeing association shall be discharged from its obligations only when those authorities have certified in the papers that the position regarding those goods (including means of transport) has been regularized (3).**

COMMENTARY

- 3) On the CPD carnet, no specific place is provided for certifying the waiver of re-exportation. However, the Customs authorities should stamp the carnet to that effect.

Article 11

In the cases referred to in Article 10, paragraph 2 of this Annex, the Customs authorities shall have the right to charge a regularization fee (1).

COMMENTARY

- 1) Where the re-exportation is proven as laid down in Article 10 (1) of Annex A, no regularization fee shall be charged by the Customs authorities of the territory of temporary admission. Where, however, proof of re-exportation is furnished by one of the subsidiary means set out in Article 10 (2), those Customs authorities may charge such a fee. This is due to the fact that the Customs authorities are not obliged to accept such subsidiary means. The fee is also a reminder that proof of re-exportation should primarily be provided in accordance with Article 10 (1) of Annex A.

For the purpose of the ATA Conventions, the Permanent Technical Committee of the CCC has expressed an Opinion on the regularization fee, as follows :

II.10. Regularization fee chargeable in the cases referred to in Article 8 (2) of the Convention (Article 9) (Article 11 of Annex A)

The Committee was asked by the International Bureau of Chambers of Commerce to consider recommending to Contracting Parties to the ATA Convention that they abstain from availing themselves of the option to charge the regularization fee provided for in Article 9 of the Convention.

While recognizing the right of Contracting Parties to charge a regularization fee, the Committee expressed the opinion that the regularization fee provided for in Article 9 and chargeable in the cases referred to in Article 8 (2) of the ATA Convention (Article 10 (2) of Annex A) should not be discriminatory, i.e., it should not be charged unless a similar fee is provided for in cases of regularization of operations carried out under cover of other temporary admission documents, it being understood, moreover, that the amount of the regularization fee should not exceed the amount specified in national legislation for the regularization of other temporary admission documents.

(PTC, 89th/90th Sessions, Doc. 22.025, paragraphs 123-130).

CHAPTER VI

Miscellaneous provisions

Article 12

Customs endorsements on temporary admission papers used under the conditions laid down in this Annex shall not be subject to the payment of charges for Customs attendance at Customs offices during the normal hours of business.

Article 13

In the case of the destruction, loss or theft of temporary admission papers while the goods (including means of transport) to which they refer are in the territory of one of the Contracting Parties, the Customs authorities of that Contracting Party shall, at the request of the issuing association and subject to such conditions as those authorities may prescribe, accept replacement papers, the validity of which expires on the same date as that of the papers which they replace (1).

COMMENTARY

- 1) In the case of the destruction, loss or theft of temporary admission papers, the person to whom such papers were issued shall contact the nearest Customs office without delay. Also the guaranteeing association shall be informed. The Customs authorities of the territory of temporary admission should not require that a national Customs document and security be furnished pending the production of the replacement papers, since the Customs office of importation has still the importation voucher in its possession and the goods (including means of transport) continue to be guaranteed for the payment of the sums chargeable by the guaranteeing association.

The acceptance of the replacement papers by the Customs cancels the papers destroyed, lost or stolen. After cancellation, neither the issuing nor the guaranteeing association can be held responsible for the payment of any sums chargeable, should lost or stolen papers be misused.

Article 14

1. **Where it is expected that the temporary admission operation will exceed the period of validity of the temporary admission papers because of the inability of the holder to re-export the goods (including means of transport) within that period (1), the association which issued the papers**

may issue replacement papers. Such papers shall be submitted to the Customs authorities of the Contracting Parties concerned for control. When accepting the replacement papers, the Customs authorities concerned shall discharge the papers replaced (2).

COMMENTARY

- 1) Many reasons may prevent the holder of the temporary admission papers from re-exporting the goods (including means of transport- within the period of validity of those papers. Such reasons need not be force majeure; a valid reason may be, for example, that it has not been possible to arrange for transport in the case of goods (including means of transport) the movement of which necessitates special transport equipment. The maximum period of validity of the replacement papers is one year but that period may also be fixed in terms of the estimated inability to re-export of the holder.
 - 2) See the Commentary on Article 8 of the body of the Convention.
- 2. The validity of CPD carnets can only be extended once for not more than one year. After this period, a new carnet must be issued I replacement of the former carnet and accepted by the Customs authorities (3).**

COMMENTARY

- 1) Regarding CPD carnets, Article 14 (2) of Annex A stipulates that, instead of issuing a replacement carnet, the period of validity of such carnets may be extended. However, that period may be extended only once, for not more than one year. After that period, a replacement carnet must be issued.

The provision of Article 14 (2) of Annex A concerns only CPD carnets. The period of validity of ATA carnet cannot be extended but a replacement carnet must be issued.

Article 15

Where Article 7, paragraph 3, of this Convention applies (1), the Customs authorities shall, as far as possible, notify the guaranteeing association of seizures made by them or on their behalf of goods (including means of transport) admitted under cover of temporary admission papers guaranteed by that association and shall advise it of the measures they intend to take (2).

COMMENTARY

- 1) See Commentary (4) on Article 7 of the body of the Convention
- 2) If the goods (including means of transport) are lost or stolen in the course of seizure, no import duties or taxes can be levied against the guaranteeing association or the person to whom the temporary admission papers were issued.

Article 16

In the event of fraud, contravention or abuse, the Contracting Parties shall, notwithstanding the provisions of this Annex, be free to take proceedings against persons using temporary admission papers, for the recovery of the import duties and taxes and other sums payable and also for the imposition of any penalties to which such persons have rendered themselves liable (1). In such cases the associations shall lend their assistance to the Customs authorities (2).

COMMENTARY

- 1) Article 16 of Annex A is the corollary of the principle expressed in Article 8 (1) of Annex A that the guaranteeing association and the holder of the temporary admission papers are liable jointly and severally for payment of the sums chargeable under Article 8, with the exception that the liability of the guaranteeing association is limited (Article 8 (2) of Annex A. Under Article 16 of Annex A, the Customs authorities of the territory of temporary admission are authorized to ask the holder of the temporary admission papers to pay any amounts exceeding the liability limit of the guaranteeing association and to take the action necessary for the imposition of any penalties to which such person has rendered himself liable.
- 2) Both the issuing and guaranteeing associations are obliged to lend assistance to the Customs authorities in tracking down the carnet holder and informing him of the claim of the Customs of the territory of temporary admission. It is in the interest of Customs that the issuing associations be informed of all cases of irregularities since these associations are in a position to refuse to issue carnets to persons who repeatedly commit irregularities.

Article 17

Temporary admission papers or parts thereof which have been issued or are intended to be issued in the territory into which they are imported and which are sent to an issuing association by a guaranteeing association, by an international organization or by the Customs authorities of a Contracting

Party, shall be admitted free of import duties and taxes and free of any import prohibitions or restrictions (1). Corresponding facilities shall be granted at exportation (2).

COMMENTARY

- 1) Such exchange or temporary admission papers or parts thereof may take place for the purposes of regularization of such papers or when the international association sends such papers to issuing associations.
- 2) Granting corresponding facilities at exportation assists in ensuring the expeditious and free movement of temporary admission papers across borders.

Article 18

Each Contracting Party shall have the right to enter a reservation, in accordance with Article 29 of this Convention, in respect of the acceptance of ATA carnets for postal traffic (1).

COMMENTARY

- 1) The reservation clause under Annex A concerns the acceptance of ATA carnets for postal traffic. Since postal consignments are unaccompanied, the acceptance of ATA carnets for them might entail an undue administrative burden upon the Customs authorities.
- 2) No other reservation to this Annex shall be permitted.

Article 19

- 1. Upon its entry into force this Annex shall, in accordance with Article 27 of this Convention, terminate and replace the Customs Convention on the AT carnet for the temporary admission of goods, Brussels, 6 December 1961 (ATA Convention), in relations between the Contracting Parties which have accepted this Annex and are Contracting Parties to that Convention (1).**

COMMENTARY

- 1) See Commentary on Article 27 of the body of the Convention.

The rescinding provision of Article 19 of Annex A refers only to the AT Convention. That Convention does not provide for temporary admission for goods (including means of transport); it only sets out a support for temporary admission, the ATA carnet. That carnet is incorporated in Annex A the acceptance of which is obligatory for all Contracting Parties. Therefore Annex A will terminate and replace the ATA Convention.

The rescinding provision does not refer to the Vehicles Conventions of 1954 (Private Road Vehicles) and 1956 (Commercial Road Vehicles). Those Conventions provide for both temporary admission facilities for the means of transport which they cover, respectively, and a support for temporary admission, the carnet de passages en douane. That carnet (CPD carnet) is incorporated in Annex A whilst the temporary admission facilities for means of transport are included in Annex C of the Convention. The acceptance of Annex C is not obligatory. Thus there exists no link between Annexes A and C of the Convention to justify any provision in Annex A concerning the abrogation of the Vehicles Conventions.

- 2) Notwithstanding the provisions of paragraph 1 of this Article, ATA carnets which have been issued under the terms of the ATA Convention prior the entry into force of this Annex, shall be accepted until completion of the operations for which they were issued.

Appendix I to Annex A

MODEL OF ATA CARNET

The ATA carnet shall be printed in English or French
and may also be printed in a second language.

The size of the ATA carnet shall be 297 x 210 mm

ATA Carnet

COMMENTARY

Appendix I to Annex A of the Convention contains the ATA carnet for use for temporary admission under the Convention, as appropriate.

The ATA carnet shall be printed in English or French and may also be printed in a second language. Where a Contracting Party so wishes, the ATA carnet may be printed in three languages of which one must be English or French. The printing of the ATA carnets is the responsibility of the issuing associations.

The size of the ATA carnet shall be 297 x 210 mm. Thus the size conforms to the international standard A4.

The ATA carnet consists of a cover and sheets for each movement of the goods covered by the carnet, as follows :

Front

Cover
General list continuation (1st)
Exportation
Importation
Re-exportation
Transit
Re-importation
Notes

Reverse

General list
Continuation (2nd)
General list (repeat)
Ditto
Ditto
Ditto
Ditto
Blank-free disposal

In addition, continuation sheets may be inserted if the space provided on the cover and the sheets is insufficient to accommodate particulars of all the goods to be covered by the carnet

For ease of identification, the sheets of the ATA carnet are printed in different colours : the exportation and re-importation sheets are normally printed on yellow paper, the importation and re-exportation sheets on white paper, and the transit sheets on blue paper. The cover is printed on green paper. Any continuation sheets are of the same colour as the sheets to which they are annexed.

The boxes reserved for Customs use (including the counterfoil) are shaded to distinguish them clearly from other boxes. The exportation, importation and Customs transit counterfoils, however, contain an inner unshaded box which is surrounded by medium heavy line to highlight the "final date" designated by the Customs officer at each stage.

Before completing the carnet, the Notes on cover page 3 should be read carefully. The front of the cover of the ATA carnet contains space for entering the following particulars : issuing association, international guarantee chain, person to who issued (holder), period of validity, Contracting Parties in which valid and the respective guaranteeing associations and, where the carnet is to be used by a representative of the holder, the name of the representative.

The intended use of the goods (for example, as samples, for exhibition, professional use) is also to be stated on the front cover. Full details of the goods must be inserted in the General list on the reverse of the cover. The required details are trade description, any marks and numbers, number of pieces, weight or volume, commercial value in the Contracting Party of issue of the carnet, and country of origin if different from the Contracting Party of issue. The country of origin must be indicated using the ISO Alpha-2 country codes. It is stressed that, where an international instrument, for example, the Washington Convention on international trade in endangered species of wild fauna and flora, 1973, provides for a specific description of goods, such provisions have to be observed when completing the ATA carnet.

Furthermore, the signatures of both the authorized official of the issuing association and of the carnet holder appear on the front cover. A certificate by the Customs authorities in the territory of the Contracting Party from which the goods are initially exported concerning the examination of the goods, the

registration of the carnet and the affixing of any identification marks, is also entered on the front cover. Any identification marks which are affixed at the subsequent stages of the journey are accounted for on the reverse of the cover.

The sheets for each movement of the goods consist of a counterfoil which remains in the carnet and of a detachable voucher which serves as the appropriate Customs document and which is kept by the Customs authorities.

On the counterfoil, the Customs authorities certify the completion of exportation, importation re-exportation, Customs transit and re-importation operations. It is by means of such certificates that the carnet holder proves that he has fulfilled his obligations, see Article 10 (1) of Annex A to the Convention. The re-exportation counterfoil also contains space for recording any action taken in respect of goods not intended for re-exportation, if the Customs authorities allow, for example, the clearance for home use.

The vouchers are divided into four parts. The first part (boxes A to E) reiterates the general information given on the front of the cover. The second part (box G) is reserved for entries by the issuing association, including the period of validity of the carnet. The third part (box F) is the holder's declaration for temporary exportation, temporary admission, re-exportation, Customs transit, or re-importation. The fourth part (box H) is reserved for Customs. In box H, the Customs authorities certify, for their own book-keeping, that the goods have been exported, temporarily admitted, re-exported, submitted to Customs transit, or re-imported.

The ATA carnet is devised so as to permit the attachment of as many sheets as may be required (depending on the number of Contracting Parties to be visited), or the assembly of the various sheets in accordance with the requirement of the holder.

Each time the goods cross a frontier or enter into Customs transit, the holder must complete the appropriate voucher listing the goods concerned and present the carnet and the goods to the Customs authorities. The goods must be listed on the voucher under the item numbers assigned to them in the General list. If at the time of re-exportation or re-importation only a part of the goods are presented, a declaration must be made on the voucher concerning both the goods which are and which are not re-exported or re-imported.

The Customs authorities then complete the appropriate voucher and counterfoil, after examination of the goods where necessary, certifying clearance of the goods covered by the voucher (which they detach and retain) and indicating the date by which the goods must be re-exported or re-imported (or produced for re-exportation or re-importation). The carnet is then returned to the holder.

Upon re-exportation, the Customs authorities check, by means of the importation counterfoil (which remains attached to the carnet) that the period for re-exportation has been observed and whether all or a part of the goods are to be re-exported. They then complete their exportation counterfoil and voucher accordingly. The re-exportation voucher is detached from the carnet and forwarded to the Customs office of importation, if different from that of re-exportation. The carnet must be returned to the holder, since he must return it to the issuing association.

A.T.A. CARNET/CARNET A.T.A.
FOR TEMPORARY ADMISSION OF GOODS
POUR L'ADMISSION TEMPORAIRE DES MARCHANDISES
 CUSTOMS CONVENTION ON THE A.T.A. CARNET FOR THE TEMPORARY ADMISSION OF GOODS
CONVENTION DOUANIÈRE SUR LE CARNET A.T.A. POUR L'ADMISSION TEMPORAIRE DES MARCHANDISES
CONVENTION ON TEMPORARY ADMISSION *CONVENTION RELATIVE A L'ADMISSION TEMPORAIRE*

(Before completing the Carnet, please read Notes on cover page 3/Avant de remplir le carnet, lire la notice en page 3 de la couverture)

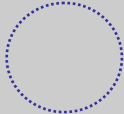
A T A C A R N E T C A R N E T A T A	A. HOLDER AND ADDRESS /Titulaire et adresse		G. FOR ISSUING ASSOCIATION USE /Réservé a l'association émettrice FRONT COVER/ Couverture	
	B. REPRESENTED BY*/Représenté par*		a) CARNET No. Carnet N°. <div></div>	
			Number of continuation sheets: Nombre de feuilles supplémentaires	
	C. INTENDED USE OF GOODS/ Utilisation prévue des marchandises		b) ISSUED BY/Delivré par	
		c) VALID UNTIL/Valable jusqu'au/...../..... year month day (inclusive) année mois jour (inclus)		
P. This carnet may be used in the following countries/Customs territories under the guarantee of the associations listed on page four of the cover./ Ce carnet est valable dans les pays/territoires douaniers ci-après, sous la garantie des associations reprises en page quatre de couverture:				
The holder of this Carnet and his representative will be held responsible for compliance with the laws and regulations of the country/Customs territory of departure and the countries/Customs territories of importation./ A charge pour le titulaire et son représentant de se conformer aux lois et règlements du pays/territoire douanier de départ et des pays/territoires douaniers d'importation.				
H. CERTIFICATE BY CUSTOMS AT DEPARTURE / Attestation de la douane, au départ		I. Signature of authorised official and Issuing Association stamp/ Signature du délégué et timbre de l'association émettrice		
a) Identification marks have been affixed as indicated in column 7 against the following item No(s) of the General List Apposé les marques d'identification mentionnées dans la colonne 7 en regard du (des) numéro(s) d'ordre suivant(s) de la liste générale...../...../.....		
b) GOODS EXAMINED*/Vérifié les marchandises* Yes/Oui <input type="checkbox"/> No/ Non <input type="checkbox"/>		Place and Date of Issue (year/month/day) Lieu et date d'émission (année/mois/jour)		
c) Registered under Reference No.* Enregistré sous le numéro.*		J.		
d)/...../ Customs Office Place Date (year/month/day) Signature and Stamp Bureau de douane Lieu Date (année/mois/jour) Signature et timbre		XX Signature of Holder/Signature du titulaire		


TO BE RETURNED TO THE ISSUING CHAMBER IMMEDIATELY AFTER USE/ A RETOURNER A LA CHAMBRE EMETTRICE IMMEDIATEMENT APRES UTILISATION

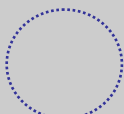
***If applicable/ *S'il y a lieu**

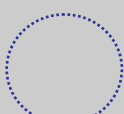
Stamp/
Timbre

*Show country of origin if different from country/customs territory of issue of the Carnet, using ISO country codes./**Indiquer le pays d'origine s'il est différent du pays/territoire douanier d'émission du carnet, en utilisant le code international des pays ISO


E X P O R T A T I O N	E X P O R T A T I O N	1. The goods described in the General List under Item No.(s)..... <i>Les marchandises énumérées à la liste générale sous le(s) N°(s)</i>				have been exported <i>ont été exportées</i>	
		2. Final date for duty-free re-importation/Date limite pour la réimportation en franchise					<div> <div>year / month / day</div> <div>année / mois / jour</div> <div>/</div> <div>/</div> </div>
		3. Other remarks */Autres mentions*					7. 
Counterfoil/ <i>Souche</i> No./N°	4. Customs Office <i>Bureau de douane</i>	5. Place <i>Lieu</i>	6. Date (year/month/day) <i>Date (année/mois/jour)</i>		Signature and Stamp <i>Signature et Timbre</i>		


R E I M P O R T A T I O N	R E I M P O R T A T I O N	1. The goods described in the General List under Item No.(s) <i>Les marchandises énumérées à la liste générale sous le(s) N°(s)</i>				which were temporarily exported under cover of exportation voucher(s) No.(s)of this Carnet have been re-imported* <i>exportées temporairement sous couvert du (des) volet(s) d'exportation N° (s) du présent carnet ont été réimportées*</i>	
		2. Other remarks */Autres mentions*					6. 
		Counterfoil/ <i>Souche</i> No./N°	3. Customs Office <i>Bureau de douane</i>	4. Place <i>Lieu</i>	5. Date (year/month/day) <i>Date (année/mois/jour)</i>		


E X P O R T A T I O N	E X P O R T A T I O N	1. The goods described in the General List under Item No.(s)..... <i>Les marchandises énumérées à la liste générale sous le(s) N°(s)</i>				have been exported <i>ont été exportées</i>	
		2. Final date for duty-free re-importation/Date limite pour la réimportation en franchise					<div> <div>year / month / day</div> <div>année / mois / jour</div> <div>/</div> <div>/</div> </div>
		3. Other remarks */Autres mentions*					7. 
Counterfoil/ <i>Souche</i> No./N°	4. Customs Office <i>Bureau de douane</i>	5. Place <i>Lieu</i>	6. Date (year/month/day) <i>Date (année/mois/jour)</i>		Signature and Stamp <i>Signature et Timbre</i>		


R E I M P O R T A T I O N	R E I M P O R T A T I O N	1. The goods described in the General List under Item No.(s)..... <i>Les marchandises énumérées à la liste générale sous le(s) N°(s)</i>				which were temporarily exported under cover of exportation voucher(s) No.(s)of this Carnet have been re-imported* <i>exportées temporairement sous couvert du (des) volet(s) d'exportation N° (s) du présent carnet ont été réimportées*</i>	
		2. Other remarks */Autres mentions*					6. 
		Counterfoil/ <i>Souche</i> No./N°	3. Customs Office <i>Bureau de douane</i>	4. Place <i>Lieu</i>	5. Date (year/month/day) <i>Date (année/mois/jour)</i>		

* If applicable / * S'il y a lieu

I M P O R T A T I O N	I M P O R T A T I O N	1. The goods described in the General List under Item No.(s) <i>Les marchandises énumérées à la liste générale sous le(s) N°(s)</i> have been temporarily imported <i>ont été importées temporairement</i>							
		2. Final date for re-exportation/production to the Customs of goods*/ <i>Date limite pour la réexportation/la représentation à la douane, des marchandises *</i>		<table border="1"> <tr> <td>year / année</td> <td>month / mois</td> <td>day / jour</td> <td>/</td> <td>/</td> </tr> </table>	year / année	month / mois	day / jour	/	/
		year / année	month / mois	day / jour	/	/			
		3. Registered under reference No.*/ Enregistré sous le N°*		8. 					
4. Other remarks*/ Autres mentions*									
Counterfoil/ Souche No./N°	5. Customs Office Bureau de douane	6. Place Lieu	7. Date (year/month/day) Date (année/mois/jour)	Signature and Stamp Signature et Timbre					

R E E X P O R T A T I O N	R E E X P O R T A T I O N	1. The goods described in the General List under Item No.(s) <i>Les marchandises énumérées à la liste générale sous le(s) N°(s)</i> which were temporarily imported under cover of importation voucher(s) No.(s) <i>Importées temporairement sous couvert du (des) volet(s) d'importation N° (s)</i> of this Carnet have been re-exported*/I du présent carnet, ont été réexportées*		
		2. Action taken in respect of goods produced but not re-exported* <i>Mesures prises à l'égard des marchandises représentées mais non réexportées *</i>		
		3. Action taken in respect of goods not produced and not intended for later re-exportation* <i>Mesures prises à l'égard des marchandises non représentées et non destinées à une réexportation ultérieure *</i>		8. 
		4. Registered under reference No./ Enregistré sous le N°		
Counterfoil/ Souche No./N°	5. Customs Office Bureau de douane	6. Place Lieu	7. Date (year/month/day) Date (année/mois/jour)	Signature and Stamp Signature et Timbre

I M P O R T A T I O N	I M P O R T A T I O N	1. The goods described in the General List under Item No.(s) <i>Les marchandises énumérées à la liste générale sous le(s) N°(s)</i> have been temporarily imported <i>ont été importées temporairement</i>							
		2. Final date for re-exportation/production to the Customs of goods*/ <i>Date limite pour la réexportation/la représentation à la douane, des marchandises *</i>		<table border="1"> <tr> <td>year / année</td> <td>month / mois</td> <td>day / jour</td> <td>/</td> <td>/</td> </tr> </table>	year / année	month / mois	day / jour	/	/
		year / année	month / mois	day / jour	/	/			
		3. Registered under reference No.*/ Enregistré sous le N°*		8. 					
4. Other remarks*/ Autres mentions*									
Counterfoil/ Souche No./N°	5. Customs Office Bureau de douane	6. Place Lieu	7. Date (year/month/day) Date (année/mois/jour)	Signature and Stamp Signature et Timbre					

R E E X P O R T A T I O N	R E E X P O R T A T I O N	1. The goods described in the General List under Item No.(s) <i>Les marchandises énumérées à la liste générale sous le(s) N°(s)</i> which were temporarily imported under cover of importation voucher(s) No.(s) <i>Importées temporairement sous couvert du (des) volet(s) d'importation N° (s)</i> of this Carnet have been re-exported*/I du présent carnet, ont été réexportées*		
		2. Action taken in respect of goods produced but not re-exported* <i>Mesures prises à l'égard des marchandises représentées mais non réexportées *</i>		
		3. Action taken in respect of goods not produced and not intended for later re-exportation* <i>Mesures prises à l'égard des marchandises non représentées et non destinées à une réexportation ultérieure *</i>		8. 
		4. Registered under reference No./ Enregistré sous le N°		
Counterfoil/ Souche No./N°	5. Customs Office Bureau de douane	6. Place Lieu	7. Date (year/month/day) Date (année/mois/jour)	Signature and Stamp Signature et Timbre

* If applicable/ *S'il y a lieu

DO NOT REMOVE FROM THE CARNET / NE PAS DETACHER DU CARNET

FOR USE BY CUSTOMS OF COUNTRY/CUSTOMS TERRITORY OF TRANSIT
RESERVE A LA DOUANE DU PAYS/TERRITOIRE DOUANER DE TRANSIT

T R A N S I T	T R A N S I T	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) have been despatched in transit to the Customs Office at ont été expédiées en transit sur 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. Y Enregistré sous le N°* <div>year / month / day / / année / mois / jour / /</div>			
		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
		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*			
Counterfoil/ Souche No./N°		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

T R A N S I T	T R A N S I T	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) have been despatched in transit to the Customs Office at ont été expédiées en transit sur 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. Y Enregistré sous le N°* <div>year / month / day / / année / mois / jour / /</div>			
		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
		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*			
Counterfoil/ Souche No./N°		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

T R A N S I T	T R A N S I T	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) have been despatched in transit to the Customs Office at ont été expédiées en transit sur 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. Y Enregistré sous le N°* <div>year / month / day / / année / mois / jour / /</div>			
		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
		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*			
Counterfoil/ Souche No./N°		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

T R A N S I T	T R A N S I T	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) have been despatched in transit to the Customs Office at ont été expédiées en transit sur 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. Y Enregistré sous le N°* <div>year / month / day / / année / mois / jour / /</div>			
		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
		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*			
Counterfoil/ Souche No./N°		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

*If applicable/*S'il y a lieu

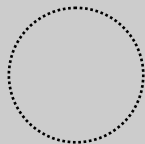
DO NOT REMOVE FROM THE CARNET / NE PAS DETACHER DU CARNET

E X P O R T A T I O N	E X P O R T A T I O N	A. HOLDER AND ADDRESS /Titulaire et adresse	G. FOR ISSUING ASSOCIATION USE /Réservé a l'association émettrice EXPORTATION VOUCHER No. Volet d'exportation N°
		B. REPRESENTED BY*/Représenté par*	a) CARNET No. Carnet N°
		C. INTENDED USE OF GOODS/ Utilisation prévue des marchandises	b) ISSUED BY/Delivré par
		D. MEANS OF TRANSPORT*/ Moyens de transport*	c) VALID UNTIL/Valable jusqu'au/...../..... year month day (inclusive) année mois jour (inclus)
		E. PACKAGING DETAILS (Number, Kind, Marks, etc.)*/ Détail d'emballage (nombre, nature, marques, etc.)*	FOR CUSTOMS USE ONLY/ Réservé a la douane
		F. TEMPORARY EXPORTATION DECLARATION/ Déclaration d'exportation temporaire	H. CLEARANCE ON EXPORTATION/ Dédouanement à l'exportation
		I, duly authorised :/ Je soussigné, dûment autorisé :	a) The goods referred to in the above declaration have been exported/ Les marchandises faisant l'objet de la déclaration ci-contre ont été exportées.
		a) declare that I am temporarily exporting the goods enumerated in the list overleaf and described in the General List under item No.(s)/ déclare exporter temporairement les marchandises énumérées à la liste figurant au verso et reprises à la liste générale des marchandises sous le(s) N° (s).	b) Final date for duty-free re-importation:/ Date limite pour la réimportation en franchise:/...../..... year month day année mois jour
		b) undertake to re-import the goods within the period stipulated by the Customs Office or regularize their status in accordance with the laws and regulations of the country/Customs territory of importation/ m'engage à réimporter ces marchandises dans le délai fixé par le bureau de douane ou à régulariser leur situation selon les lois et règlements du pays/territoire douanier d'importation.	c) This voucher must be forwarded to the Customs Office at:*/ Le présent volet devra être transmis au bureau de douane de:*
		c) confirm that the information given is true and complete/ certifie sincères et complètes les indications portées sur le présent volet.	d) Other remarks:*/ Autres mentions:*
			At / A Customs office / Bureau de douane
		/...../..... Date (year/month/day) Date (année/mois/jour)
			Signature and Stamp Signature et Timbre
			Place Date (year/month/day)/...../..... Lieu Date (année/mois/jour)
			Name..... Nom
			Signature X X Signature

CARNET A.T.A.

*Commercial value in country/customs territory of issue and in its currency, unless stated differently./*Valeur commerciale dans le pays/territoire douanier d'émission et dans sa monnaie, sauf indication contraire*

Show country of origin if different from country/customs territory of issue of the Carnet, using ISO country codes./*Indiquer le pays d'origine s'il est différent du pays/territoire douanier d'émission du carnet, en utilisant le code international des pays ISO*

I M P O R T A T I O N	I M P O R T A T I O N	A. HOLDER AND ADDRESS /Titulaire et adresse 	G. FOR ISSUING ASSOCIATION USE /Réservé a l'association émettrice IMPORTATION VOUCHER No. Volet d'importation N° a) CARNET No. Carnet N°
		B. REPRESENTED BY* /Représenté par*	b) ISSUED BY /Delivré par
		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*	H. CLEARANCE ON IMPORTATION / Dédouanement à l'importation a) The goods referred to in the above declaration have been temporarily imported / Les marchandises faisant l'objet de la déclaration ci-contre ont été importées temporairement. b) Final date for re-exportation/production to Customs*/Date limite pour la réexportation/la représentation à la douane: / year month day année mois jour c) Registered under reference No.* / Enregistré sous le N°* d) Other remarks:* / Autres mentions:*
		E. PACKAGING DETAILS (Number, Kind, Marks, etc.)*/ Détail d'emballage (nombre, nature, marques, etc.)*	
		F. TEMPORARY IMPORTATION DECLARATION / Déclaration d'importation temporaire I, duly authorised :/ Je soussigné, dûment autorisé : a) declare that I am temporarily importing in compliance with the conditions laid down in the laws and regulations of the country/Customs territory of importation, the goods enumerated in the list overleaf and described in the General List under item No.(s)/ déclare importer temporairement, dans les conditions prévues par les lois et règlements du pays/territoire douanier d'importation, les marchandises énumérées à la liste figurant au verso et reprises à la liste générale sous le(s) N° (s) b) declare that the said goods are intended for use at/déclare que les marchandises sont destinées à être utilisées à c) undertake to comply with these laws and regulations and to re-export the said goods within the period stipulated by the Customs Office or regularize their status in accordance with the laws and regulations of the country/Customs territory of importation./ m'engage à observer ces lois et règlements et à réexporter ces marchandises dans les délais fixés par le bureau de douane ou à régulariser leur situation selon les lois et règlements du pays/territoire douanier d'importation. d) Confirm that the information given is true and complete./ certifie sincères et complètes les indications portées sur le présent volet.	FOR CUSTOMS USE ONLY / Réservé a la douane At / A Customs office / Bureau de douane  / Date (year/month/day) Date (année/mois/jour) Signature and Stamp Signature et Timbre
		Place Date (year/month/day) / / Lieu Date (année/mois/jour) Name Nom Signature X X Signature	

CARNET A.T.A.

*Commercial value in country/customs territory of issue and in its currency, unless stated differently./Valeur commerciale dans le pays/territoire douanier d'émission et dans sa monnaie, sauf indication contraire

Show country of origin if different from country/customs territory of issue of the Carnet, using ISO country codes./Indiquer le pays d'origine s'il est différent du pays/territoire douanier d'émission du carnet, en utilisant le code international des pays ISO

R E E X P O R T A T I O N	R E E X P O R T A T I O N	A. HOLDER AND ADDRESS /Titulaire et adresse	G. FOR ISSUING ASSOCIATION USE /Réservé a l'association émettrice REEXPORTATION VOUCHER No. Volet de réexportation N°	
			a) CARNET No. Carnet N°	
		B. REPRESENTED BY* /Représenté par*	b) ISSUED BY /Delivré par	
		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 a la douane H. CLEARANCE ON RE-EXPORTATION / Dédouanement à la réexportation 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.* 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.* 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: f) Other remarks: / Autres mentions: At / A Customs office / Bureau de douane <div style="border: 1px dashed black; width: 100px; height: 100px; margin: 0 auto;"></div> Date (year/month/day) / / Date (année/mois/jour) / / Signature and Stamp Signature et Timbre	
E. PACKAGING DETAILS (Number, Kind, Marks, etc.) */ Détail d'emballage (nombre, nature, marques, etc.)*				
F. RE-EXPORTATION DECLARATION / Déclaration de réexportation I, duly authorised : / Je soussigné, dûment autorisé: *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 générale des marchandises sous le(s) N° (s). 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° (s) 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 représentées et reprises sous le(s) N° (s) suivant(s) ne sont pas destinées à la réexportation: *c) declare that goods of the following item No.(s) not produced, are not intended for later re-exportation : / déclare que les marchandises non représentées et reprises sous le(s) N° (s) suivant(s) ne seront pas réexportées ultérieurement: *d) in support of this declaration, present the following documents : / présente à l'appui de mes déclarations, les documents suivants : e) confirm that the information given is true and complete/ certifie sincères et complètes les indications portées sur le présent volet				
		Place Date (year/month/day) / / Lieu Date (année/mois/jour) Name Nom Signature X X Signature		

*If applicable/ *S'il y a lieu

CARNET A.T.A.

*Commercial value in country/customs territory of issue and in its currency, unless stated differently./Valeur commerciale dans le pays/territoire douanier d'émission et dans sa monnaie, sauf indication contraire

Show country of origin if different from country/customs territory of issue of the Carnet, using ISO country codes./Indiquer le pays d'origine s'il est différent du pays/territoire douanier d'émission du carnet, en utilisant le code international des pays ISO

R E I M P O R T A T I O N	R E I M P O R T A T I O N	A. HOLDER AND ADDRESS /Titulaire et adresse	G. FOR ISSUING ASSOCIATION USE /Réservé a l'association émettrice REIMPORTATION VOUCHER No. Volet de réimportation N°	
			a) CARNET No. Carnet N°	
		B. REPRESENTED BY* /Représenté par*	b) ISSUED BY /Delivré par	
		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 a la douane H. CLEARANCE ON RE-IMPORTATION / Dédouanement à la réimportation 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* c) Other remarks:* / Autres mentions:* At / A Customs office / Bureau de douane <div style="border: 1px dashed black; width: 100px; height: 100px; margin: 20px auto;"></div> <div style="display: flex; justify-content: space-between;"> <div> / / Date (year/month/day) Date (année/mois/jour) </div> <div> Signature and Stamp Signature et Timbre </div> </div>	
	E. PACKAGING DETAILS (Number, Kind, Marks, etc.)* Détail d'emballage (nombre, nature, marques, etc.)*			
	F. RE-IMPORTATION DECLARATION / Déclaration de réimportation temporaire 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) / déclare que les marchandises énumérées à la liste figurant au verso et reprises à la liste générale sous le(s) N° (s) were temporarily exported under cover of exportation voucher(s) No.(s) / ont été exportées temporairement sous le couvert du(des) volet(s) d'exportation N° (s) request duty-free re-importation of the said goods / demande la réimportation en franchise de ces marchandises. b) declare that the said goods have NOT undergone any process abroad, except for those described under No.(s):* / déclare que lesdites marchandises n'ont subi aucune ouvraison à l'étranger, sauf celles énumérées sous le(s) N° (s):* 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° (s) suivant(s)* d) confirm that the information given is true and complete / certifie sincères et complètes les indications portées sur le présent volet.	Place Date (year/month/day) / / Lieu Date (année/mois/jour) Name Nom Signature X X Signature		

*If applicable/ *S'il y a lieu

CARNET A.T.A.

*Commercial value in country/customs territory of issue and in its currency, unless stated differently./Valeur commerciale dans le pays/territoire douanier d'émission et dans sa monnaie, sauf indication contraire

Show country of origin if different from country/customs territory of issue of the Carnet, using ISO country codes./Indiquer le pays d'origine s'il est différent du pays/territoire douanier d'émission du carnet, en utilisant le code international des pays ISO

T R A N S I T	T R A N S I T	A. HOLDER AND ADDRESS /Titulaire et adresse 	G. FOR ISSUING ASSOCIATION USE /Réservé a l'association émettrice TRANSIT VOUCHER No. Volet de transit N°
		B. REPRESENTED BY* /Représenté par*	a) CARNET No. Carnet N°
		C. INTENDED USE OF GOODS / Utilisation prévue des marchandises	b) ISSUED BY /Delivré par
		D. MEANS OF TRANSPORT* / Moyens de transport*	c) VALID UNTIL /Valable jusqu'au/...../..... year month day (inclusive) année mois jour (inclus)
		E. PACKAGING DETAILS (number, kind, marks, etc.)*/ Détail d'emballage (nombre, nature, marques, etc.)*	H. CLEARANCE FOR TRANSIT / Dédouanement pour le transit a) The goods referred to in the above declaration have been cleared for transit to the Customs Office at :/ Les marchandises faisant l'objet de la déclaration ci-contre ont été dédouanées pour le transit sur le bureau de douane de : b) Final date for re-exportation/production to Customs*/Date limite pour la réexportation/la représentation à la douane des marchandises*: year month day (inclusive) année mois jour (inclus)/...../..... c) Registered under reference No.*/ Enregistré sous le N°* d) Customs seals applied*/Scellements douaniers apposés* e) This voucher must be forwarded to the Customs Office at :*/ Le présent volet devra être transmis au bureau de douane de :*
		F. DECLARATION OF DESPATCH IN TRANSIT / Déclaration d'expédition en transit I, duly authorised :/ Je soussigné, dûment autorisé : a) declare that I am despatching to:/ déclare expédier à: In compliance with the conditions laid down in the laws and regulations of the country/ Customs territory of transit, the goods enumerated in the list overleaf and described in the General List under item No.(s)/ dans les conditions prévues par les lois et règlements du pays/territoire douanier de transit, les marchandises énumérées à la liste figurant au verso et reprises à la liste général sous le(s) N° (s) b) undertake to comply with the laws and regulations of the country/Customs territory of transit and to produce these goods with seals (if any) intact, and this Carnet to the Customs Office of destination within the period stipulated by the Customs/ m'engage à observer les lois et règlements du pays/territoire douanier de transit et à représenter ces marchandises, le cas échéant sous scellements intacts, en même temps que le présent carnet au bureau de douane de destination dans le délai fixé par la douane. c) confirm that the information given is true and complete / certifie sincères et complètes les indications portées sur le présent volet.	FOR CUSTOMS USE ONLY / Réservé a la douane At / A Customs office / Bureau de douane/...../..... Date (year/month/day) Date (année/mois/jour) Signature and Stamp Signature et Timbre Certificate of discharge by the Customs Office at destination Certificat de décharge du bureau de destination f) The goods referred to in the above declaration have been re-exported/produced*/ Les marchandises faisant l'objet de la déclaration ci-contre ont été réexportées/représentées* g) Other remarks*/ Autres mentions*: At/A Customs Office/ Bureau de douane/...../..... Date (year/month/day) Date (année/mois/jour) Signature and Stamp Signature et Timbre Place Date (year/month/day)/...../..... Lieu Date (année/mois/jour) Name Nom Signature X X Signature

*If applicable/ *S'il y a lieu

CARNET A.T.A.

*Commercial value in country/customs territory of issue and in its currency, unless stated differently./Valeur commerciale dans le pays/territoire douanier d'émission et dans sa monnaie, sauf indication contraire

Show country of origin if different from country/customs territory of issue of the Carnet, using ISO country codes./Indiquer le pays d'origine s'il est différent du pays/territoire douanier d'émission du carnet, en utilisant le code international des pays ISO

CARNET No./
Carnet N°

A T A C A R T E R N E T	C A R T E R N E T A	Item No./ N° d'ordre	Trade description of goods and marks and numbers, if any/ Désignation commerciale des marchandises et, le cas échéant, marques et numéros	Number of Pieces/ Nombre de Pièces	Weight or Volume/ Poids ou Volume	Value*/ Valeur*	**Country of origin/ **Pays d'origine	For Customs Use/ Réservé à la douane Identification marks/ Marques d'identification	
		1	2	3	4	5	6	7	
		TOTAL CARRIED OVER/REPORT							
		TOTAL or CARRIED OVER / TOTAL ou A REPORTER							

**Signature of Holder/
Signature du titulaire**



*Commercial value in country/customs territory of issue and in its currency, unless stated differently./*Valeur commerciale dans le pays/territoire douanier d'émission et dans sa monnaie, sauf indication contraire*

Show country of origin if different from country/customs territory of issue of the Carnet, using ISO country codes./*Indiquer le pays d'origine s'il est différent du pays/territoire

Item No./ N° d'ordre	Trade description of goods and marks and numbers, if any/ <i>Désignation commerciale des marchandises et, le cas échéant, marques et numéros</i>	Number of Pieces/ Nombre de Pièces	Weight or Volume/ Poids ou Volume	Value*/ Valeur*	**Country of origin/ **Pays d'origine	For Customs Use/ Réservé à la douane <i>Identification marks/ Marques d'identification</i>
1	2	3	4	5	6	7
TOTAL CARRIED OVER / REPORT						
TOTAL or CARRIED OVER / TOTAL ou A REPORTER						

*Commercial value in country/customs territory of issue and in its currency, unless stated differently./*Valeur commerciale dans le pays/territoire douanier d'émission et dans sa monnaie, sauf indication contraire*

Show country of origin if different from country/customs territory of issue of the Carnet, using ISO country codes./*Indiquer le pays d'origine s'il est différent du pays/territoire douanier d'émission du carnet, en utilisant le code international des pays ISO*

VOUCHER No. CONTINUATION SHEET GENERAL LIST No.CARNET No./ VOLET DE.....N°FEUILLE SUPPLEMENTAIRE LISTE GENERALE N°CARNET N°						
Item No./ N° d'ordre	Trade description of goods and marks and numbers, if any/ Désignation commerciale des marchandises et, le cas échéant, marques et numéros	Number of Pieces/ Nombre de Pièces	Weight or Volume/ Poids ou Volume	Value*/ Valeur*	**Country of origin/ **Pays d'origine	For Customs Use/ Réservé à la douane Identification marks/ Marques d'identification
1	2	3	4	5	6	7
TOTAL CARRIED OVER / REPORT						
TOTAL or CARRIED OVER / TOTAL ou A REPORTER						

*Commercial value in country/customs territory of issue and in its currency, unless stated differently./"Valeur commerciale dans le pays/territoire douanier d'émission et dans sa monnaie, sauf indication contraire

Show country of origin if different from country/customs territory of issue of the Carnet, using ISO country codes./Indiquer le pays d'origine s'il est différent du pays/territoire douanier d'émission du carnet, en utilisant le code international des pays ISO

Item No./ N° d'ordre	Trade description of goods and marks and numbers, if any/ <i>Désignation commerciale des marchandises et, le cas échéant, marques et numéros</i>	Number of Pieces/ Nombre de Pièces	Weight or Volume/ Poids ou Volume	Value*/ Valeur*	**Country of origin/ **Pays d'origine	For Customs Use/ Réserve à la douane Identification marks/ Marques d'identification
1	2	3	4	5	6	7
TOTAL CARRIED OVER / REPORT						
TOTAL or CARRIED OVER / TOTAL ou A REPORTER						

*Commercial value in country/customs territory of issue and in its currency, unless stated differently./*Valeur commerciale dans le pays/territoire douanier d'émission et dans sa monnaie, sauf indication contraire*

Show country of origin if different from country/customs territory of issue of the Carnet, using ISO country codes./*Indiquer le pays d'origine s'il est différent du pays/territoire douanier d'émission du carnet, en utilisant le code international des pays ISO*

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Item No./ N° d'ordre	Trade description of goods and marks and numbers, if any/ <i>Désignation commerciale des marchandises et, le cas échéant, marques et numéros</i>	Number of Pieces/ Nombre de Pièces	Weight or Volume/ Poids ou Volume	Value*/ Valeur*	**Country of origin/ **Pays d'origine	For Customs Use/ Réserve à la douane Identification marks/ Marques d'identification
1	2	3	4	5	6	7
TOTAL CARRIED OVER / REPORT						
TOTAL or CARRIED OVER / TOTAL ou A REPORTER						

*Commercial value in country/customs territory of issue and in its currency, unless stated differently./*Valeur commerciale dans le pays/territoire douanier d'émission et dans sa monnaie, sauf indication contraire*

Show country of origin if different from country/customs territory of issue of the Carnet, using ISO country codes./*Indiquer le pays d'origine s'il est différent du pays/territoire douanier d'émission du carnet, en utilisant le code international des pays ISO*

VOUCHER No. CONTINUATION SHEET GENERAL LIST No.CARNET No./ VOLET DE.....N°FEUILLE SUPPLEMENTAIRE LISTE GENERALE N°CARNET N°						
Item No./ N° d'ordre	Trade description of goods and marks and numbers, if any/ Désignation commerciale des marchandises et, le cas échéant, marques et numéros	Number of Pieces/ Nombre de Pièces	Weight or Volume/ Poids ou Volume	Value*/ Valeur*	**Country of origin/ **Pays d'origine	For Customs Use/ Réservé à la douane Identification marks/ Marques d'identification
1	2	3	4	5	6	7
TOTAL CARRIED OVER / REPORT						
TOTAL or CARRIED OVER / TOTAL ou A REPORTER						

*Commercial value in country/customs territory of issue and in its currency, unless stated differently./"Valeur commerciale dans le pays/territoire douanier d'émission et dans sa monnaie, sauf indication contraire

Show country of origin if different from country/customs territory of issue of the Carnet, using ISO country codes./Indiquer le pays d'origine s'il est différent du pays/territoire douanier d'émission du carnet, en utilisant le code international des pays ISO

Item No./ N° d'ordre	Trade description of goods and marks and numbers, if any/ <i>Désignation commerciale des marchandises et, le cas échéant, marques et numéros</i>	Number of Pieces/ Nombre de Pièces	Weight or Volume/ Poids ou Volume	Value*/ Valeur*	**Country of origin/ **Pays d'origine	For Customs Use/ Réserve à la douane Identification marks/ Marques d'identification
1	2	3	4	5	6	7
TOTAL CARRIED OVER / REPORT						
TOTAL or CARRIED OVER / TOTAL ou A REPORTER						

*Commercial value in country/customs territory of issue and in its currency, unless stated differently./*Valeur commerciale dans le pays/territoire douanier d'émission et dans sa monnaie, sauf indication contraire*

Show country of origin if different from country/customs territory of issue of the Carnet, using ISO country codes./*Indiquer le pays d'origine s'il est différent du pays/territoire douanier d'émission du carnet, en utilisant le code international des pays ISO*

**NOTES ON THE USE
OF A.T.A. CARNET**

1. All goods covered by the Carnet shall be entered in columns 1 to 6 of the General List. If the space provided for the General List on the reverse of the front cover is insufficient, continuation sheets shall be used.
2. In order to close the General List, the totals of columns 3 and 5 shall be entered at the end of the list in figures and in writing. If the General List (continuation sheets) consists of several pages, the number of continuation sheets used shall be stated in figures and in writing in Box G of the front cover.
3. Each item shall be given an item number which shall be entered in column 1. Goods comprising several separate parts (including spare parts and accessories) may be given a single item number. If so, the nature, the value and, if necessary, the weight of each separate part shall be entered in column 2 and only the total weight and value should appear in columns 4 and 5.
4. When making out the lists on the vouchers, the same item numbers shall be used as on the General List.
5. To facilitate Customs control, it is recommended that the goods (including separate parts thereof) be clearly marked with the corresponding item number.
6. Items answering to the same description may be grouped, provided that each item so grouped is given a separate item number. If the items grouped are not of the same value, or weight, their respective values, and, if necessary, weights shall be specified in column 2.
7. If the goods are for exhibition, the importer is advised in his own interest to enter in Box C of the importation voucher the name and address of the exhibition and of its organiser.
8. The Carnet shall be completed legible and using permanent ink.
9. All goods covered by the Carnet should be examined and registered in the country/Customs territory of departure and, for this purpose should be presented together with the Carnet to the Customs there, except in cases where the Customs regulations of that country/Customs territory do not provide for such examination.
10. If the Carnet has been completed in a language other than that of the country/Customs territory of importation, the Customs may require a translation.
11. Expired Carnet and Carnets which the holder does not intend to use again shall be returned by him to the issuing association.
12. Arabic numerals shall be used throughout.
13. In accordance with ISO Standard 8601, dates must be entered in the following order : year/month/day.
14. When blue transit sheets are used, the holder is required to present the Carnet to the Customs office placing the goods in transit and subsequently, within the time limit prescribed for transit, to the specified Customs "office of destination". Customs must stamp and sign the transit vouchers and counterfoils appropriately at each stage.

**NOTICE CONCERNANT L'UTILISATION
DU CARNET A.T.A.**

1. *Toutes les marchandises placées sous le couvert du carnet doivent figurer dans les colonnes 1 à 6 de la liste générale. Lorsque l'espace réservé à celle-ci, au verso de la couverture, n'est pas suffisant, il y a lieu d'utiliser des feuilles supplémentaires.*
2. *A l'effet d'arrêter la liste générale, on doit mentionner à la fin, en chiffres et en toutes lettres, les totaux des colonnes 3 et 5. Si la liste générale (feuilles supplémentaires) comporte plusieurs pages, le nombre de feuilles supplémentaires doit être indiqué en chiffres et en toutes lettres dans la case G de la couverture.*
3. *Chacune des marchandises doit être affectée d'un numéro d'ordre qui doit être indiqué dans la colonne 1. Les marchandises comportant des parties séparées (y compris les pièces de rechange et les accessoires) peuvent être affectées d'un seul numéro d'ordre. Dans ce cas, il y a lieu de préciser, dans la colonne 2, la nature, la valeur et, en tant que de besoin, le poids de chaque partie, seuls le poids total et la valeur totale devant figurer dans les colonnes 4 et 5.*
4. *Lors de l'établissement des listes des volets, on doit utiliser les mêmes numéros d'ordre que ceux de la liste générale.*
5. *Pour faciliter le contrôle douanier, il est recommandé d'indiquer lisiblement sur chaque marchandise (y compris les parties séparées) le numéro d'ordre correspondant.*
6. *Les marchandises de même nature peuvent être groupées, à condition qu'un numéro d'ordre soit affecté à chacune d'entre elles. Si les marchandises groupées ne sont pas de même valeur ou poids, on doit indiquer leur valeur et, s'il y a lieu, leur poids respectif dans la colonne 2.*
7. *Dans le cas des marchandises destinées à une exposition, il est conseillé à l'importateur, dans son propre intérêt, d'indiquer dans la case C du volet d'importation, le nom de l'exposition et le lieu où elle se tient ainsi que le nom et l'adresse de son organisateur.*
8. *Le carnet doit être rempli de manière lisible et indélébile.*
9. *Toutes les marchandises couvertes par le carnet doivent être vérifiées et prises en charge dans le pays/territoire douanier de départ et y être présentées à cette fin, en même temps que le carnet, à la douane, sauf dans les cas où cet examen n'est pas prescrit par la réglementation douanière de ce pays/territoire douanier.*
10. *Lorsque le carnet est rempli dans une autre langue que celle du pays/territoire douanier d'importation, la douane peut exiger une traduction.*
11. *Le titulaire restitue à l'association émettrice les carnets périmés ou dont il n'a plus l'usage.*
12. *Toute indication chiffrée doit être exprimée en chiffres arabes.*
13. *Conformément à la Norme ISO 8601, les dates doivent être indiquées dans l'ordre suivant : année/mois/jour.*
14. *Lorsqu'il est fait utilisation des feuillets bleus pour une opération de transit, le titulaire est tenu de présenter son carnet au bureau de mise en transit et ultérieurement, dans les délais fixés pour cette opération, au bureau désigné comme "bureau de destination" de l'opération de transit. Les services douaniers ont l'obligation de donner aux souches et aux volets de ces feuillets la suite qu'il convient.*

Guaranteeing Associations members of IBCC/A.T.A. International Guarantee Chain.
Associations Garanties membres de la Chaîne de Garantie Internationale A.T.A./BICC

Box reserved for use by the issuing Chamber of Commerce
Cadre réservé à la Chambre de Commerce émettrice

**As a user of this A.T.A Carnet, you are entitled to the assistance of your
A.T.A. contact person at the Chamber of Commerce and Industry of :**
*Utilisateur de ce Carnet A.T.A., vous bénéficiez de l'assistance de votre
correspondant A.T.A. à la Chambre de Commerce et d'Industrie de :*

Mr/Mrs :
M./Mme :

Address :
Adresse :

Tel :
Fax :
E-mail :

TO WHOM YOU MUST RETURN THIS CARNET AFTER USE
A QUI VOUS DEVEZ IMPERATIVEMENT RETOURNER CE CARNET APRES UTILISATION

Appendix II to Annex A

MODEL OF CPD CARNET

The CPD carnet is printed in English or French.

The size of the CPD carnet shall be 21 x 29,7 cm.

The issuing association shall insert its name on each voucher and shall include the initials of the international guaranteeing chain to which it belongs

CPD carnet

COMMENTARY

Appendix II to Annex A of the Convention contains the CPS carnet covering the temporary admission of means of transport under Annex C of the Convention.

NOTE

The CPD carnets issued by the AIT and FIA cover solely road motor vehicles and trailers (including registered motor sport vehicles transported by trailer).

The CPD carnet shall be printed in English and French. The size of the CPD carnet is the international ISO standard A4, 297 x 210 mm. The layout of the CPD carnet is aligned to the United Nations layout key which makes it possible to complete the carnet in a single run and by means of computer printers. The printing of the CPD carnets is the responsibility of the international organization administering the issuing and guaranteeing chain (AIT, FIA).

The CPD carnet consists of a cover and five, ten or twenty-five sheets; a separate sheet is used for each country/Customs territory visited. All sheets are identical, with the exception of the page number. All sheets of the CPD carnet are printed on white watermarked paper reacting to chemical agents.

An additional sheet is included after the last page of every CPD carnet : the **Certificate of Location**. A Certificate of Location may be used, in accordance with the specific instructions given by the issuing association, for the adjustment of undischarged, destroyed, lost or stolen CPD carnets. A model of the Certificate of Location is attached to this Commentary.

The Certificate of Location must be completed either by a consular authority of the country/Customs territory in which the carnet should have been discharged, or by an official (Customs, police mayor, judicial officer, etc.) of the country/Customs territory in which the vehicle is presented.

The Certificate of Location includes :

- (a) the name of the country/Customs territory in which the Certificate is completed,
- (b) the name of the authority and official completing the Certificate,
- (c) the date and place where the Certificate is completed,
- (d) the name and address of the person presenting the Certificate,
- (e) the description of the vehicle identical to the description found on all other pages of the CPD carnet.

The CPD carnet cover, printed on beige paper, is embossed with a round stamp containing within the circle the name of the international organization which printed the carnet. The back cover bears the list of countries/Customs territories in which the CPD carnet may be used and the corresponding guaranteeing associations. A stamp in red ink, in the form of two semi-circles, one of which bears the phrase “non valable pour”, features on the back cover and on the importation voucher and counterfoil of every sheet of the CPD carnet. The countries/Customs territories for which the CPD carnet is not valid are listed between the semi-circles. On the inside of the back cover, the international organizations (AIT, FIA) print instructions for holders on the use of the CPD carnet.

INSTRUCTIONS FOR USE OF THE CPD CARNET

THE ISSUING ASSOCIATION

The issuing association must complete the front cover of the CPD carnet with the following information :

- (a) the name and address of the holder,
- (b) the period of validity (a maximum of one year),
- (c) the name of the issuing association,
- (d) the registration number of the vehicle and the country/Customs territory of registration,
- (e) the place and date of issue,
- (f) the signature of the issuing association.

The issuing association must complete the inside of the front cover with a description of the vehicle covered by the CPD carnet.

The issuing association must also complete all sheets of the CPD carnet, importation and exportation vouchers with :

- (a) the name and address of the holder,
- (b) the period of validity,
- (c) the name of the issuing association,
- (d) the initials of the international organization to which the issuing association belongs,
- (e) a description of the vehicle in full.

THE HOLDER

The holder of the CPD carnet must sign the front cover. The holder must also ensure on the spot (in every country/Customs territory visited) that all entries and exits are correctly recorded in the document and, if necessary, have it completed or corrected.

THE CUSTOMS AUTHORITIES

On entry, the Customs authorities should :

- (a) detach and retain the importation voucher,
- (b) complete the lines on the exportation voucher (which indicate the Customs office of entry and the registration number),
- (c) complete and stamp the left part of the counterfoil.

On exit, the Customs authorities should :

- (a) detach and retain the exportation voucher,
- (b) complete the right side of the counterfoil with the official stamp of the office indicating the frontier post and the date of exit,
- (c) sign the right side of the counterfoil.

EXTENSION OF VALIDITY

The period of validity of the CPD carnet lasts for a maximum of one year. If an extension of the period of validity is required for valid reasons, approval must be granted by the issuing association. This is generally done through the guaranteeing association of the country/Customs territory in which the holder wishes to extend his/her visit. The guaranteeing association notes its approval of the extension of validity by completing the appropriate box on the inside front cover of the CPD carnet with :

- (a) the name of the country/Customs territory,
- (b) the name of the guaranteeing association,
- (c) the date up to which the requested extension would be valid,
- (d) the stamp and signature of the guaranteeing association.

The guaranteeing association then sends the CPD carnet to the Customs authority of its country/Customs territory along with the request for extension of validity.

The Customs authority decides whether the extension shall be granted. It may reduce the period of extension requested, or refuse to grant any extension. If it is granted, the Customs officer completes the extension box on the inside front cover by adding a registry number, the place and date and his/her own official position. The official then signs and adds the Customs stamp. The CPD carnet is then returned to the guaranteeing association which returns it to the holder.

GENERAL INFORMATION

In all circumstances, the holder must ensure that he/she complies with the conditions of temporary admission as laid down in the laws and regulations of the country/Customs territory visited. In no case shall the holder part with his/her vehicle (sale, destruction, etc.) while in the territory of temporary admission, without prior approval by the Customs.

Should a CPD carnet be lost, destroyed or otherwise mislaid while the vehicle is abroad, or in the case of theft or abandonment of the vehicle, the holder should immediately advise the issuing association and follow the instructions given.

The CPD carnet is the property of the issuing association and must in all cases be returned to it, duly regularized, at the latest on the date of expiry.

II. ENTRY INTO FORCE

Contracting Parties having accepted the Annex, with dates of entry into force

CONTRACTING PARTIES	Date of entry into force	CONTRACTING PARTIES	Date of entry into force
ALGERIA ANDORRA AUSTRALIA AUSTRIA BELARUS	8 August 1998 2 December 1998 27 November 1993 29 December 1994 7 August 1998	LUXEMBOURG MALI MALTA MACEDONIA MAURITIUS	18 September 1997 27 January 2005 8 April 2001 21 July 2006 7 September 1995
BELGIUM BULGARIA CHILE CHINA CROATIA	18 September 1997 11 June 2003 3 June 2004 27 November 1993 1 June 1999	MONGOLIA NETHERLANDS NIGERIA PAKISTAN POLAND	5 September 2003 18 September 1997 27 November 1993 18 August 2004 12 December 1995
CYPRUS CZECH REPUBLIC DENMARK ESTONIA FINLAND	25 January 2005 24 February 2000 18 September 1997 17 April 1996 18 September 1997	PORTUGAL ROMANIA RUSSIAN FEDERATION SLOVAKIA SLOVENIA	18 September 1997 26 February 2003 18 July 1996 22 December 2000 23 January 2001
FRANCE GERMANY GREECE HONG KONG, CHINA HUNGARY	18 September 1997 18 September 1997 18 September 1997 15 May 1995 18 July 2004	SOUTH AFRICA SPAIN SWEDEN SWITZERLAND TAJIKISTAN	18 August 2004 18 September 1997 18 September 1997 11 August 1995 27 November 1997
IRELAND ITALY JORDAN LATVIA LITHUANIA	18 September 1997 18 September 1997 27 November 1993 16 October 1999 26 May 1998	TURKEY UKRAINE UNITED KINGDOM ZIMBABWE EUROPEAN COMMUNITY	15 March 2005 22 September 2004 18 September 1997 27 November 1993 18 September 1997

Total: 50 Contracting Parties

III. RESERVATIONS

Contracting Parties having entered reservations

Bulgaria
China
Croatia
Cyprus
Czech Republic
Estonia
Finland
Germany
Greece
Hong Kong, China
Hungary
Ireland
Italy
Lithuania
Macedonia
Malta
Netherlands
Portugal
Romania
Slovenia
Spain
Sweden
Turkey
United Kingdom
European Community

BULGARIA

In respect of Article 18(1) of Annex A concerning temporary admission papers (ATA carnets and CPD carnets), the Republic of Bulgaria does not accept the ATA carnet for postal traffic.

CHINA

ATA carnets shall not be acceptable for postal traffic.

CROATIA

Pursuant to Article 18 (1), ATA carnets shall not be accepted for postal traffic.

CYPRUS

Annex

A

Pursuant to Article 18 (1), postal traffic shall not be covered by Community legislation relating to the ATA carnet.

CZECH REPUBLIC

Reservation pursuant to Article 18 (1)

ATA Carnets shall not be acceptable for postal traffic

ESTONIA

Annex

A

On the basis of Articles 2 and 3 of Annex A of the Convention the ATA carnet may be used in case of the following customs procedures : the temporary import of goods with the obligation on re-export in an unchanged form, the temporary export of goods with the obligation of re-import in an unchanged form and the customs transit of goods.

On the basis of Article 18 paragraph 1 of Annex A of the Convention the ATA carnet shall not be accepted by sending goods by post.

FINLAND

Pursuant to Article 18 (1), postal traffic shall not be covered by Community legislation relating to the ATA carnet.

GERMANY

Pursuant to Article 18 (1), postal traffic shall not be covered by Community legislation relating to the ATA carnet.

GREECE

Pursuant to Article 18 (1), postal traffic shall not be covered by Community legislation relating to the ATA carnet.

HONG KONG, CHINA

ATA carnets are not accepted for postal traffic.

HUNGARY

Annex

A

Pursuant to Article 18 (1), postal traffic shall not be covered by Community legislation relating to the ATA carnet.

IRELAND

Pursuant to Article 18 (1), ATA carnets shall not be acceptable for postal traffic.

ITALY

Pursuant to Article 18 (1), postal traffic shall not be covered by Community legislation relating to the ATA carnet.

LITHUANIA

In respect of Annex A, the legal acts of the Republic of Lithuania governing the use of ATA carnet shall not be applicable to postal traffic.

MACEDONIA

Under the terms of the article 18 of the Annex A, the Republic of Macedonia declares that it will not accept the ATA Carnet for postal traffic.

MALTA

Pursuant to Article 18 (1) ATA carnets are not accepted for postal traffic.

NETHERLANDS

Pursuant to Article 18 (1), postal traffic shall not be covered by Community legislation relating to the ATA carnet.

PORTUGAL

Pursuant to Article 18 (1), postal traffic shall not be covered by Community legislation relating to the ATA carnet.

ROMANIA

Article 18 (1)

Postal traffic shall not be covered by Romanian legislation relating to the ATA carnet.

SLOVENIA

Pursuant to Article 18 (1), postal traffic shall not be covered by Slovenian customs legislation relating to the ATA carnet.

SPAIN

Pursuant to Article 18 (1), postal traffic shall not be covered by Community legislation relating to the ATA carnet.

SWEDEN

Pursuant to Article 18 (1), postal traffic shall not be covered by Community legislation relating to the ATA carnet.

TURKEY

Annex A





Pursuant to Article 18 (1), postal traffic shall not be covered by Turkish legislation relating to the ATA carnet.

UNITED KINGDOM

Pursuant to Article 18 (1), postal traffic shall not be covered by Community legislation relating to the ATA carnet.

EUROPEAN COMMUNITY

Pursuant to Article 18 (1), postal traffic shall not be covered by Community legislation relating to the ATA carnet.

1	Holder and address / Titulaire et adresse	CPD no. A 000000	1	
2		Valid for not more than one year, that is until / Validité n'excédant pas un an, soit jusqu'au	2	
3	 inclusive / inclus	3	
4	Issued by / Délivré par	The validity of this carnet is subject to compliance by the holder during this period with the customs laws and regulations of the country/ customs territory visited / Ce carnet reste valable sous réserve que le titulaire ne cesse de remplir, pendant cette période, les conditions prévues par les lois et règlements douaniers du pays/territoire douanier visité.	4	
5	(Name of issuing association/ Nom de l'association émettrice)	Validity extended until / Validité prolongée jusqu'au *	5	
6	<div></div> <h1>CARNET DE PASSAGES EN DOUANE</h1> <p>FOR MOTOR VEHICLES AND TRAILERS / POUR VÉHICULES À MOTEUR ET REMORQUES</p>			6
7				7
8	This carnet is issued for the vehicle registered in / Ce carnet est délivré pour le véhicule immatriculé en	Under no. / Sous le n°	8	
9	<p>This carnet, which has been drawn up in accordance with the provisions of the Customs Conventions on the Temporary Importation of Private Road Vehicles (1954) and Commercial Road Vehicles (1956), both amended in 1992, may be used in the countries/customs territories listed on the back cover of this document, under guarantee of the authorized associations indicated.</p>			9
10	<p>It is issued on condition that the holder re-exports the vehicle within the specified period of validity and complies with the customs laws and regulations relating to the temporary admission of motor vehicles in the countries/customs territories visited under the guarantee, in each country where the document is valid, of the authorized association affiliated to the undersigned international organization.</p> <p>ON EXPIRY, THE CARNET MUST BE RETURNED TO THE ASSOCIATION WHICH DELIVERED IT TO THE HOLDER. /</p>			10
9	<p>Ce carnet, qui a été élaboré selon les dispositions des Conventions douanières relatives à l'importation temporaire des véhicules routiers privés (1954) et des véhicules routiers commerciaux (1956), révisées en 1992, peut être utilisé dans les pays/territoires douaniers qui figurent au dos de la couverture de ce document, sous la garantie des associations autorisées indiquées.</p>			9
10	<p>A charge pour le titulaire de réexporter le véhicule dans le délai de validité imparti et de se conformer aux lois et règlements douaniers sur l'importation temporaire des véhicules à moteur dans les pays/territoires douaniers visités, sous la garantie, dans chaque pays où le document est valable, de l'Association agréée, affiliée à l'organisation internationale soussignée,</p> <p>À L'EXPIRATION, LE CARNET DOIT ÊTRE RETOURNÉ À L'ASSOCIATION QUI L'A DÉLIVRÉ.</p>			10
11	Issued at / Délivré à		Date	11
12	<div>Signature of International Organizations / Signature des Organisations internationales</div> <div></div> <div>Responsible, by order, for the administration, AIT Director General Responsable de la gestion, par délégation, Le Directeur Général de l'AIT</div>	<div>Signature of Issuing Association / Signature de l'Association émettrice</div> <div></div>	<div>Holder's signature / Signature du titulaire</div> <div></div>	12

1	Importation into / L'entrée en	CPD no. A 000000	Valid until / Valable jusqu'au
2	of the vehicle described in this carnet / du véhicule décrit dans ce carnet		
3		Exportation from / La sortie de	
4	took place on / a eu lieu le	took place on / a eu lieu le	
5	at the customs office of / par le bureau de douane de	at the customs office of / par le bureau de douane de	
6			
7	Customs officer's signature / Signature de l'agent de la douane	Customs officer's signature / Signature de l'agent de la douane	

1	Holder (name, address) / Titulaire (nom, adresse)	CPD no. A 000000	Valid until / Valable jusqu'au
2			Inclusive / inclus
3		Issued by / Délivré par	
4	DESCRIPTION OF VEHICLE / SIGNALEMENT DU VÉHICULE		
5	Registered in / Immatriculé en	under no. / sous le N°	
6	Year of manufacture / Année de construction		
7	Net weight of vehicle (kg) / Poids net du véhicule (kg)		
8	Value of vehicle / Valeur du véhicule		
9	Chassis no.	Date of exportation / Date de sortie	Customs office of exportation / Bureau de douane de sortie
10	Make / Marque		
11	Engine no. / Moteur N°		
12	Make / Marque		
13	No. of cylinders / Nombre de cylindres	Voucher registered under no. / Volet pris en charge sous le N°	
14	Horsepower / Nb. de chevaux		
15	Coachwork / Carrosserie		
16	Type (car, lorry... / voiture, camion...)		
17	Colour / Couleur		
18	Upholstery / Garnitures intérieures		
19	No. seats or carrying capacity / Nombre de places ou C.U.	Customs officer's signature / Signature de l'agent de la douane	
20	Equipment / Equipement	To be returned to the customs office of importation at / A retourner au bureau de douane d'entrée de	
21	Radio (make) / Appareil radio (marque)		
22	Spare tyres / Pneus de rechange	where the carnet was registered under no. / où le carnet a été pris en charge sous le N°	
23	Other particulars / Divers		

1	Holder (name, address) / Titulaire (nom, adresse)	CPD no. A 000000	Valid until / Valable jusqu'au
2			Inclusive / inclus
3		Issued by / Délivré par	
4	DESCRIPTION OF VEHICLE / SIGNALEMENT DU VÉHICULE		
5	Registered in / Immatriculé en	under no. / sous le N°	
6	Year of manufacture / Année de construction		
7	Net weight of vehicle (kg) / Poids net du véhicule (kg)		
8	Value of vehicle / Valeur du véhicule		
9	Chassis no.	Date of importation / Date d'entrée	Customs office of importation / Bureau de douane d'entrée
10	Make / Marque		
11	Engine no. / Moteur N°		
12	Make / Marque		
13	No. of cylinders / Nombre de cylindres	Voucher registered under no. / Volet pris en charge sous le N°	
14	Horsepower / Nb. de chevaux		
15	Coachwork / Carrosserie		
16	Type (car, lorry... / voiture, camion...)		
17	Colour / Couleur		
18	Upholstery / Garnitures intérieures		
19	No. seats or carrying capacity / Nombre de places ou C.U.	Customs officer's signature / Signature de l'agent de la douane	
20	Equipment / Equipement		
21	Radio (make) / Appareil radio (marque)		
22	Spare tyres / Pneus de rechange		
23	Other particulars / Divers		

N.B. The customs officer must fill in the lines indicated on the above exportation voucher /
La douane d'entrée doit remplir le volet de sortie ci-dessus aux lignes indiquées

CERTIFICATE OF LOCATION CERTIFICAT DE PRÉSENCE

Name of country / Nom du pays
The undersigned authority / l'autorité soussignée.....
certifies that this day / certifie que ce jour..... (date to be given in full / préciser la date)
a vehicle was produced at / un véhicule a été présenté à (place and country / lieu et pays)
by / par (name, address / nom, adresse)

The vehicle was found on examination to be of the description mentioned hereunder: /
Il a été constaté que ce véhicule répondait aux caractéristiques mentionnées ci-dessous:

DESCRIPTION OF VEHICLE / SIGNALEMENT DU VÉHICULE	
Registered in / Immatriculé en	under no. / sous le N°.....
Year of manufacture / Année de construction.....	A.* This examination has been made on presentation of the carnet de passages issued for the vehicle described here. / Cet examen a été effectué sur présentation du carnet de passages délivré pour le véhicule décrit ci-contre.
Net weight of vehicle (kg) / Poids net du véhicule (kg).....	
Value of vehicle / Valeur du véhicule.....	CPD no. A 000000
Chassis no.	Issued by / Délivré par
Make / Marque.....	B.* No temporary importation papers were produced / Il n'a été présenté aucun titre d'importation temporaire
Engine no. / Moteur N°.....	
Make / Marque.....	Stamp Timbre
No. of cylinders / Nombre de cylindres	
Horsepower / Nb. de chevaux	Date and place of signature / Date et lieu de signature
Coachwork / Carrosserie	
Type (car, lorry... / voiture, camion...)	Official position / Qualité du (des) signataire(s)
Colour / Couleur	
Upholstery / Garnitures intérieures	Signature(s)
No. seats or carrying capacity / Nombre de places ou C.U.	
Equipment / Equipement	
Radio (make) / Appareil radio (marque)	
Spare tyres / Pneus de rechange	
Other particulars / Divers	

(*) Choose formula A or B as applicable /
Formule A ou B à adopter suivant le cas

IMPORTANT

The carnet de passages en douane guarantees payment of import duties and taxes if a temporarily imported vehicle is not duly re-exported.

For the carnet to be regularly discharged, the exportation voucher corresponding to the importation voucher which was stamped by the customs on entry must be stamped by the customs when the vehicle leaves the country.

However, it may occur that a carnet is not regularly discharged. In such case, the customs authorities will require proof of re-exportation, failing which import duties and taxes will have to be paid.

In order to avoid difficulties in establishing proof of re-exportation, please have this certificate of location stamped at the frontier customs office of the country of issue of this carnet when you return. The certificate should then be returned with the carnet to the issuing club so that it may discharge you from your liabilities.

This certificate must be completed either by a consular authority of the country in which the papers should have been discharged, or by an official authority (customs, police, mayor, judicial officer, etc.) of the country in which the vehicle is examined.

AVIS IMPORTANT

Le carnet de passages en douane garantit le paiement des droits et taxes d'importation au cas où un véhicule importé temporairement dans le territoire n'est pas dûment réexporté.

Pour qu'un carnet soit régulièrement déchargé, le volet de sortie correspondant au volet d'entrée sur lequel la douane a apposé un timbre à l'entrée doit être tamponné par la douane quand le véhicule quitte le pays.

Toutefois, il peut arriver qu'un carnet ne soit pas régulièrement déchargé. Dans un tel cas, les autorités douanières exigent la preuve de réexportation du véhicule, faute de quoi elles exigeront le paiement des droits et taxes d'importation.

Afin d'éviter d'éventuelles difficultés pour fournir la preuve de la ré-exportation, nous vous prions de faire timbrer ce certificat de présence par la douane du pays d'émission du carnet lors de votre retour dans ce pays. Ce certificat doit alors être retourné, avec le carnet, au club émetteur, afin de lui permettre de vous dégager de votre responsabilité.

Ce certificat doit être rempli soit par une autorité consulaire du pays où le titre d'importation temporaire aurait dû être déchargé, soit par une autorité officielle (douane, police, maire, huissier, etc.) du pays où le véhicule a été présenté.

DIRECTIONS FOR USE

1. Each page of the carnet provides for the temporary importation of the vehicle into one of the countries mentioned and not deleted, from the back cover. The period of temporary importation is fixed by the laws or regulations of the country visited.
2. On entry, the customs detach and retain the importation voucher; indicate on the exportation voucher the name of the customs office of importation and the number under which the carnet was registered; they must also stamp the counterfoil (importation) with the official stamp of the office indicating the name of the customs office of importation, the date of entry and the signature of the customs official. **The holder of the carnet must ensure on the spot that all entries are properly recorded in the document and, if necessary, have it completed or corrected.**
3. On exit, the customs detach and retain the exportation voucher; they must stamp the counterfoil (exportation) with the official stamp of the office, indicating the name of the customs office of exportation, the date of exit and the signature of the customs official. **The holder of the carnet must ensure that all exits are properly recorded in the document and, if necessary, have it completed or corrected.**
4. The certificate of location on the last page of the carnet must be used in accordance with the instructions given on it, or the specific instructions given by the issuing association.
5. The period of validity of the carnet lasts for a maximum of one year. If necessary, a request for the carnet to be extended must be sent to the association in the country visited; or if such an association does not exist, directly to the issuing association. In all circumstances, the holder must ensure that he complies with the conditions of temporary importation.
6. The carnet is the property of the issuing association, and must in all cases be returned to it, duly regularised, at the latest, on the date of expiry. It is recommended that the holder should not part with his vehicle (sale, destruction, etc.) before being released from the contractual liabilities which he has incurred with the issuing association.
7. Any change to be made in the carnet, either with regard to the holder (name, address, etc.) or the vehicle (change of engine, colour, etc.) must be previously authorised by the issuing association, or through the association in the country visited. These changes must be approved by the customs in the country visited.
8. The carnet must not be used for any country where the holder is normally resident. The vehicle temporarily imported under cover of a carnet must not be loaned, abandoned, hired, sold or otherwise disposed of without the prior agreement of the customs administration of the country visited and of the issuing association.
9. Should a carnet be lost, destroyed or otherwise mislaid while the vehicle is abroad, or in the case of theft or abandonment of the vehicle, the holder should immediately advise the issuing association, either directly or through the association in the country visited, and follow the instructions that he will be given.

MODE D'EMPLOI

1. Chaque feuillet du carnet correspond à un séjour temporaire du véhicule dans un des pays cités, et non rayés, sur la liste des pays figurant au dos de la couverture du carnet. La période d'importation temporaire est fixée selon les législations et réglementations du pays visité.
2. A l'entrée, la douane détache et retient le volet d'entrée, indique sur le volet de sortie le nom du bureau de douane d'entrée et le numéro de prise en charge du carnet: elle doit apposer le timbre officiel du bureau sur la souche (importation) indiquant le nom du bureau de douane d'importation, la date d'entrée et la signature de l'agent de la douane. **Le titulaire du carnet doit vérifier sur-le-champ que toute entrée est enregistrée en bonne et due forme et, le cas échéant, la faire compléter ou rectifier.**
3. A la sortie, la douane détache et conserve le volet de sortie; elle doit apposer son timbre officiel sur la souche (exportation) en indiquant le nom du bureau de douane d'exportation, la date de sortie et la signature de l'agent de la douane. **Le titulaire du carnet doit vérifier sur-le-champ que toute sortie est enregistrée en bonne et due forme et, le cas échéant, la faire compléter ou rectifier.**
4. Le certificat de présence figurant à la dernière page du carnet doit être utilisé conformément aux instructions fournies sur ce certificat ou à celles données, en complément, par l'association émettrice.
5. La période de validité du carnet est de 1 an au maximum. En cas de nécessité de prolonger la validité du carnet, une demande de prolongation doit être formulée auprès de l'association du pays visité ou, en l'absence d'une telle association, directement auprès de l'association émettrice. Dans tous les cas, le titulaire doit s'assurer qu'il continue de remplir les conditions d'importation temporaire.
6. Le carnet, propriété de l'association émettrice, doit dans tous les cas lui être retourné, dûment régularisé, au plus tard à la date de son expiration. Il est vivement recommandé aux titulaires de ne pas se séparer de leur véhicule (vente, destruction, etc.), avant d'être libérés des obligations contractuelles qu'ils ont souscrites auprès de l'association émettrice.
7. Toute modification apportée au carnet concernant le titulaire (nom, adresse, etc.) ou le véhicule (changement de moteur, de couleur, etc.) doit faire l'objet d'une autorisation préalable délivrée par l'association émettrice, ou par l'intermédiaire de l'association du pays visité. Ces modifications doivent être approuvées par l'administration douanière du pays visité.
8. Le carnet ne doit pas être utilisé dans un pays où le titulaire a sa résidence habituelle. Le véhicule importé temporairement sous couvert d'un carnet ne doit être ni prêté, ni loué, ni vendu, ni abandonné d'aucune autre manière sans l'accord préalable de l'administration douanière du pays visité et du club émetteur.
9. Lorsqu'un carnet est perdu, détruit ou égaré alors que le véhicule se trouve à l'étranger, ou en cas de vol ou d'abandon du véhicule, le titulaire doit immédiatement en informer l'association émettrice soit directement, soit par l'intermédiaire de l'association du pays visité, et suivre les instructions qui lui seront données.

This carnet, which has been drawn up in accordance with the provisions of the Customs Conventions on the Temporary Importation of Private Road Vehicles (1954) and Commercial Road Vehicles (1956), both amended in 1992, may be used in the following countries under guarantee of the authorized associations indicated: /

Ce carnet, qui a été élaboré selon les dispositions des Conventions douanières relatives à l'importation temporaire des véhicules routiers privés (1954) et des véhicules routiers commerciaux (1956), révisées en 1992, peut être utilisé dans les pays suivants, sous la garantie des associations autorisées ci-après.

AFRICA

Benin: Automobile Club de France
Bophuthatswana: Automobile Association of South Africa
Botswana: Automobile Association of South Africa
Burkina Faso: Automobile Club de France
Cameroun: Automobile Club de France
Central African Republic: Automobile Club de France
Chad: Automobile Club de France
Ciskei: Automobile Association of South Africa
Comoros: Automobile Club de France
Congo: Automobile Club de France
Egypt: Automobile & Touring Club d'Egypte
Gabon: Automobile Club de France
Guinea-Bissau: Automobile Club de France
Ivory Coast: Automobile Club de France
Kenya: Automobile Association of Kenya
Lesotho: Automobile Association of South Africa
Libya: Automobile & Touring Club de Libye
Madagascar: Automobile Club de France
Malawi: Automobile Association of Zimbabwe
Mali: Automobile Club de France
Mauritania: Automobile Club de France
Namibia: Automobile Association of South Africa
Niger: Automobile Club de France
Senegal: Touring Club du Sénégal
South Africa (Republic of):
Automobile Association of South Africa
Swaziland: Automobile Association of South Africa
Togo: Automobile Club de France
Zimbabwe: Automobile Association of Zimbabwe

AMERICA

Argentina: Automovil Club Argentino
Canada: Canadian Automobile Association
Chile: Automovil Club de Chile
Colombia: Touring y Automovil Club de Colombia
Costa Rica: Automovil - Touring Club de Costa Rica
Dutch Antilles: Koninklijke Nederlandse Toeristenbond ANWB
Ecuador: Automovil Club del Ecuador (ANETA)
Mexico: Automovil Club de Mexico
Paraguay: Touring y Automovil Club Paraguayo
Peru: Touring y Automovil Club del Peru
Surinam: Koninklijke Nederlandse Toeristenbond ANWB
Trinidad & Tobago: Trinidad & Tobago Automobile Association
Uruguay: Automovil Club del Uruguay
Venezuela: Touring y Automovil Club de Venezuela

ASIA & THE MIDDLE EAST

Bahrain: Qatar Automobile and Touring Club
Bangladesh: Automobile Association of Bangladesh
India: Federation of Indian Automobile Associations
Indonesia: Ikatan Motor Indonesia
Iran: Touring and Automobile Club Islamic Republic of Iran
Iraq: Iraq Automobile and Touring Association
Japan: Japan Automobile Federation (JAF)
Jordan: Royal Automobile Club of Jordan
Kuwait: Kuwait Automobile and Touring Club
Lebanon: Automobile et Touring Club du Liban
Malaysia: Automobile Association of Malaysia
Oman: Oman Automobile Association
Pakistan: Automobile Association of Pakistan
Qatar: Qatar Automobile and Touring Club
Singapore: Automobile Association of Singapore
Sri Lanka: Automobile Association of Ceylon
Syria: Automobile-Club de Syrie
United Arab Emirates:
Automobile & Touring Club for United Arab Emirates

EUROPE

Belgium*: Royal Automobile Club de Belgique
Denmark*: Forenede Danske Motorejere
Finland*: Automobile and Touring Club of Finland (Autoliitto)
Greece*: Automobile and Touring Club of Greece (ELPA)
Italy*: Automobile Club d'Italia
Monaco*: Automobile Club de France
Netherlands: Koninklijke Nederlandse Toeristenbond ANWB
Turkey*: Türkiye Turing ve Otomobil Kurumu (TTOK)

OCEANIA

Australia: Australian Automobile Association
New Zealand: New Zealand Automobile Association
Vanuatu: Automobile Club de France



* In these countries, the carnet is required only for certain categories of vehicles.
Dans ces pays, le carnet est exigé uniquement pour certaines catégories de véhicules.

ANNEX B.1

ANNEX CONCERNING GOODS FOR DISPLAY OR USE AT EXHIBITIONS, FAIRS, MEETINGS OR SIMILAR EVENTS (1)

Entered into force : 29 December 1994

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CHAPTER I

Definitions

Article 1

For the purposes of this Annex, the term “event” (2) means :

- 1. a trade, industrial, agricultural or crafts exhibition, fair, or similar show or display (3);**

COMMENTARY

- 1) Annex B.1. covers an extremely wide range of goods. What is common to them is that they are for display or use at exhibitions, fairs, meeting or similar events. Since such events may be of a commercial, technical, educational, scientific, cultural, charitable, religious, etc., nature, Annex B.1. affords considerable advantages to trade and industry and promotes the international exchange of ideas and knowledge.

Contracting Parties may grant facilities greater than those provided for in the Annex in accordance with Article 17 of the body of the Convention.

In the absence of any Article in this Annex concerning the waiver of a Customs document and security for temporary admission, Article 4 of the body of the Convention applies. As to what constitutes a Customs document, see Commentary (1) on Article 4 of the body of the Convention. In accordance with Article 5 of the body of the Convention and Article 2 of Annex A, Contracting Parties shall accept temporary admission papers (ATA carnets and CPD carnets) in the instances where they require a Customs document and guarantee for temporary admission.

- 2) The purpose of Annex B.1. is to provide temporary admission facilities for the widest range of events of an economic or other nature. The term “event” has therefore been defined as including the various categories of manifestations set out in Article 1.
- 3) In addition to the international exhibitions organized by Governments under the 1928 Paris Convention on International Exhibitions and numerous other official or officially recognized international exhibitions and events of an economic character, which are not normally held at regular intervals, this important group includes the international general sample fairs and international specialized displays which are usually held at regular intervals and at specific places and shows or salons such as specialized commercial events such as a motor car salon or a fashion show.

2. **an exhibition or meeting which is primarily organized for a charitable purpose (4);**

COMMENTARY

- 4) The criterion of this group of events is their charitable purposes. Although in most cases any profit accruing from the exhibition or meeting will be paid to the funds of an existing charitable body, this is not indispensable, the only condition being the charitable aim in view.

3. **an exhibition or meeting which is primarily organized to promote any branch of learning, art, craft, sport or scientific, educational or cultural activity, to promote religious knowledge or worship, to promote tourism or to promote friendship between peoples (5);**

COMMENTARY

- 5) The inclusion of this wide group is intended to facilitate the international exchange of ideas and knowledge and hence to assist, in particular, UNESCO in its aim of developing and increasing the means of communication between peoples.

4. **a meeting of representatives of any international organization or international group of organizations (6); or**

COMMENTARY

- 6) This category takes into account the increasing importance of international bodies, federations and associations in the relations between the countries of the world, and covers also meetings held at international level by representatives of organizations which have no international status.

5. **a representative meeting of an official or commemorative character (7) (8);**

COMMENTARY

- 7) This group covers meetings of persons participating in a representative capacity and held on the occasion of national or international celebrations e.g. in memory of a person, for which goods are lent as a token of international friendship.

- 8) With the exception of the events referred to in Article 1 (4), the events specified need not necessarily be international in character, that is, entail the participation of representatives of foreign governments or organizations or of persons resident or established abroad. Events at national level are equally entitled to the facilities provided by Annex B.1., if foreign goods (including means of transport) are required in connection therewith. Likewise, events organized in the territory of temporary admission by a single foreign country qualify for the facilities available under Annex B.1.

except exhibitions organized for private purposes in shops or business premises with a view to the sale of foreign goods.

CHAPTER II

Scope

Article 2

1. **The following goods shall be granted temporary admission in accordance with Article 2 of this Convention (1) :**

(a) goods intended for display or demonstration at an event, including the materials referred to in the Annexes to the Agreement on the importation of educational, scientific and cultural materials, UNESCO, New York, 22 November 1950, and to the Protocol thereto, Nairobi, 26 November 1976 (2) (4);

COMMENTARY

- 1) See Commentary on Article 2 of the body of the Convention.

- 2) The principal category of goods covered by Article 2 are goods which are themselves to be exhibited. Its scope is not confined to trade samples displayed or demonstrated with a view to soliciting orders, but extends to any goods which may be so displayed or demonstrated for any one of many reasons, such as being works of art, collectors' pieces, scientific specimens, etc., or because they represent the development of certain techniques or mechanical processes.

The reference to the UNESCO texts has been incorporated to emphasize the importance of furthering the aims of that organization.

- 3) Spare parts for the goods referred to in Article 2, paragraph 1 (a) and (b), as well as equipment for their maintenance or repair, which are imported at the same time as those goods themselves, are also entitled to temporary admission under Annex B.1.

(b) goods intended for use in connection with the display of foreign products at an event, including :

(i) goods necessary for the purpose of demonstrating foreign machinery or apparatus to be displayed,

(ii) construction and decoration material, including electrical fittings, for the temporary stands of foreign exhibitors,

(iii) advertising and demonstration material which is demonstration publicity material for the foreign goods displayed, for example, sound and image recordings, films and lantern slides, as well as apparatus for use therewith (3) (4);

COMMENTARY

- 3) Article 2 (b) covers ancillary or accessory goods which, though not themselves to be exhibited, are nevertheless useful or necessary for effective display or demonstration of the exhibits. These ancillary goods must by their nature relate to foreign goods. It is therefore evident that goods imported for the demonstration of advertising of national goods and material for the construction or decoration of stands of national exhibitors would not be entitled to the temporary admission facilities under this Annex.

- 4) Spare parts for the goods referred to in Article 2, paragraph 1 (a) and (b), as well as equipment for their maintenance or repair, which are imported at the same time as those goods themselves, are also entitled to temporary admission under Annex B.1.

(c) equipment including interpretation equipment, sound and image recording apparatus and films of an educational, scientific or cultural character intended for use at international meetings, conferences or congresses (5).

COMMENTARY

- 5) This category includes interpretation apparatus, sound recording apparatus and films of an educational, scientific or cultural character. It is aimed at facilitating the organization of events of an international nature by making the necessary equipment available to them regardless of its provenance.

2. For the facilities referred to in this Annex to apply :

(a) the number or quantity of each article must be reasonable having regard to the purpose of importation (6);

COMMENTARY

- 6) The Customs authorities of the territory of temporary admission decide on the number or quantity which is granted temporary admission. When deciding on such number or quantity the Customs authorities should take into account the following facts : nature of the event, number of visitors to it, the extent of participation therein of each individual exhibitor and the irrelevance of quota regulations to small quantities.

(b) the Customs authorities of the territory of temporary admission must be satisfied that the conditions of this Convention shall be fulfilled.

CHAPTER III

Miscellaneous provisions

Article 3

Unless the national legislation of the territory of temporary admission so permits, goods granted temporary admission shall not, whilst they are the subject of the facilities granted under this Convention :

(a) be loaned, or used in any way for hire or reward; or

(b) be removed from the place of the event (1).

COMMENTARY

- 1) Annex B.1. covers only goods (including means of transport) which are intended for display or demonstration at an event of which are intended for use in connection therewith. In order to avoid any erroneous interpretation as to the limits of such display, demonstration or use, Article 3 of Annex B.1. prohibits the loan or use for hire or reward or removal from the place of the event of the goods (including means of transport) granted temporary admission, unless so permitted under the national legislation of the territory of temporary admission.

Article 4

- 1. The period for the re-exportation of goods imported for display or use at exhibitions, fairs, meetings or similar events shall be at least six months from the date of temporary admission (1).**

COMMENTARY

- 1) The re-exportation period of six months is based on the requirements of international exhibitions. That period is a minimum period which the goods must be allowed to stay in the territory of temporary admission. See also Commentary (3) on Article 7 of the body of the Convention.
- 2. Notwithstanding the provisions of paragraph 1 of this Article the Customs authorities shall allow such goods which are to be displayed or used at a subsequent event to remain within the territory of temporary admission, subject to compliance with such conditions as may be required by the laws and regulations of that territory and provided that the goods are re-exported within one year of the date of temporary admission (2).**

COMMENTARY

- 2) (2) In the interest of the trading community Article 4 (2) takes into account cases where temporarily admitted goods (including means of transport) may be required for display, or use at a subsequent event in the territory of temporary admission. It is therefore provided that Customs authorities must allow such goods (including means of transport) to be retained in the territory for a period of one year from the date of importation. The wording allows for there being one or more subsequent events but in any case re-exportation must take place after one year has elapsed from the date of importation. During the interval between the events, the person concerned must comply with any conditions imposed by the Customs of the territory of temporary admission, such as sealing of the goods, placing them under special Customs supervision or in a Customs warehouse.

Article 5

- 1. Under the terms of Article 13 of this Convention, clearance for home use shall be granted free of import duties and taxes and without application of import prohibitions or restrictions in respect of the following goods (1) :**

COMMENTARY

- 1) Contracting Parties have the right to enter a reservation in respect of paragraph 1 (a) of this Article, see Article 8 of this Annex.

Article 5 is an exception to the rule that goods imported for the purpose laid down in this Annex shall be re-exported. The goods mentioned in paragraph 1 of this Article shall be granted clearance for home use free of import duties and taxes and without application of import prohibitions or restrictions. The reason for inserting this procedure is to make it possible to replace the CCC Fairs and Exhibitions Convention and to terminate it in the relations between the Contracting Parties having accepted this Annex and which are Contracting Parties to the aforementioned Convention, within the meaning of Article 9 of this Annex. This Convention contains, beside provisions related to temporary admission, the possibility to allow clearance for home use for certain items. These items, listed in paragraph 1 of this Article, are closely connected with the goods granted temporary admission, and are to a large extent necessary for the success of an event.

The good granted clearance for home use under Article 5 do not enter into home consumption in the sense of goods imported for home use; they constitute a special category of importations which serve only the purpose of the event concerned. For this reason, their clearance for home use is only fictitious, meaning that re-exportation is not required; the Customs authorities do not normally even require the lodgment of a Goods declaration or the

deposit of a security for them. It is to be noted that the wording of this Article leaves enough discretion to the Customs to determine the types and quantities of goods admissible under this Article.

- a) **small samples which are representative of foreign goods displayed at an event, including such samples of foods and beverages, either imported in the form of such samples or produced from imported bulk materials at that event, provided that :**
- (i) **they are supplied free of charge from abroad and are used solely for distribution free of charge to the visiting public at the event, for individual use or consumption by the persons to whom they are distributed,**
 - (ii) **they are identifiable as advertising samples and are individually of little value,**
 - (iii) **they are unsuitable for commercial purposes and are, where appropriate, packed in quantities appreciably smaller than the smallest retail package,**
 - (iv) **samples of foods and beverage which are not distributed in packs as provided for in (iii) above are consumed at the event, and**
 - (v) **the aggregate value and quantity of the sample are, in the opinion of the Customs authorities of the territory of temporary admission, reasonable having regard to the nature of the event, the number of visitors to it and the extent of the exhibitor's participation therein (2);**

COMMENTARY

- 2) the most important category to which the waiver of import duties and taxes and of restrictions applies is that of small samples which are imported to represent foreign goods displayed at an event, including samples of foods and beverages. Having regard to commercial practice, the waiver is granted not only to samples which are imported already got-up as such, but also to bulk material which is to be converted into samples at the event.

Since there is a particular risk of abuse in the case of small samples which are to be distributed to the visitors at an event, special conditions apply to their duty-free admission. They must be supplied free of charge from abroad, distributed free of charge to the visiting public at the event for use or consumption by the individual recipients, be identifiable as advertising samples, be individually of little value and unsuitable for commercial purposes.

Samples which are distributed in packets (e.g. lipsticks, soap) must be in sizes appreciably smaller than that of the smallest retail package. Samples of foods and beverages, which are mostly not ready packed for distribution, must be offered to the visitors in a way that ensures consumption at the event.

Moreover, the Customs authorities are authorized to limit the value and quantity of the imported samples so that their aggregate value and quantity are reasonable having regard to the nature of the event, the number of visitors attending, and the extent of the exhibitor's participation therein.

- b) **Goods imported solely for demonstration or for the purpose of demonstrating the operation of a foreign machine or apparatus displayed at an event and consumed or destroyed on the course of such demonstration, provided that the aggregate value and quantity of such goods are, in the opinion of the Customs authorities of the territory of temporary admission, reasonable having regards to the nature of the event, the number of visitors to it and the extent of the exhibitor's participation therein (3)**

COMMENTARY

- 3) The second category embraces goods which are needed for demonstration of their own qualities, e.g. paints, cleaning materials and other chemicals, or for demonstrating the operation of a foreign machine or apparatus displayed at an event, such as blocks of wood or sheet metal to show the working of a wood or metal working machine. Import duties and taxes on those goods are waived on condition that the goods are imported solely for the above purposes and are consumed or destroyed in the course of such demonstration at the place of the event, and that their aggregate value and quantity correspond, in the opinion of the Customs authorities, to the special requirements.

- c) **products of low value used up in constructing, furnishing, or decorating the temporary stands of foreign exhibitors at an event, such as paint, varnish and wallpaper (4);**

COMMENTARY

- 4) The third category consists of such products as paint, varnish and wallpaper which are of low value and used up in constructing, furnishing or decorating the temporary stands of foreign exhibitors at an event. The facility is limited to stands which are of a temporary nature and to exhibitors domiciled abroad.

- d) **(d) printed matter, catalogues, trade notices, price lists, advertising posters, calendars, whether or not illustrated, and unframed photographs which are demonstrably publicity material for the foreign goods displayed at an event, provided that :**
- (i) they are supplied free of charge from abroad and are used solely for distribution free of charge to the visiting public at the event, and**
- (ii) the aggregate value and quantity of such goods are, in the opinion of the Customs authorities of the territory of temporary admission, reasonable having regard to the nature of the event, the number of visitors to it and the extent of the exhibitor's participation therein (5);**

COMMENTARY

- 5) This category of goods covers imported printed publicity material such as catalogues, trade notices, price lists, advertising posters, calendars, whether or not illustrated, and also unframed photographs. They must be demonstrably publicity material for the foreign goods displayed at the event, be supplied free of charge from abroad and distributed free of charge to the visiting public at the event. Their aggregate value and quantity must be reasonable having regard to the particular circumstances.

It follows from the conditions laid down for temporarily admitted publicity material that the facility does not apply to material for the publicity of domestic goods or for advertising foreign goods which are not displayed or demonstrated at that event.

- e) **files, records, forms and other documents which are imported for use as such at, or in connection with, international meetings, conferences or congresses (6).**

COMMENTARY

- 6) (6) These goods, which as a rule serve for individual use and have no value for third persons, are admitted duty and tax-free if imported for use as such at, or in connection with, international meetings, congresses or congresses. Even though some of these items could be re-exported, the fact that they have no value except for use at international meetings, conferences or congresses, renders them uninteresting for the Customs. Therefore subjecting them to temporary admission with all the inherent formalities would not be worthwhile.

2. **The provisions of paragraph 1 of this Article shall not be applicable to alcoholic beverages, tobacco goods and fuels (7).**

COMMENTARY

- 7) Alcoholic beverages, tobacco goods and fuels present special problems in respect of fraud, since in many countries they are charged with high revenue duties or are the subject of State monopolies. In order to avoid any risk from the Revenue point of view, these goods are excluded from duty and tax-free admission facilities under Annex B.1., irrespective of the use or purpose for which they may be imported (e.g. as samples or for demonstration).

Article 6

1. **Customs examination and clearance on the importation and re-exportation of goods which are to be, or have been, displayed or used at an event shall, whenever possible and appropriate, be effected at that event.**
2. **Each Contracting Party shall endeavour, wherever it deems it appropriate in view of the importance and size of the event, to establish a Customs office for a reasonable period on the premises of an event held within its territory (1).**

COMMENTARY

- 1) With a view to avoiding the unpacking of goods and delays caused by Customs clearance carried out at the frontier, Article 6 stipulates that, whenever possible and appropriate, Customs examination and clearance of goods both on importation and re-exportation should take place at the event at which the goods are to be, or have been, displayed or used. Furthermore, in order to reduce the exhibitors' costs it is recommended that, where they deem it appropriate in view of the importance and size of the event, the Customs authorities should establish a Customs office for a reasonable period within the premises of that event.

Both measures are left to the discretion of the Customs authorities since such arrangements depend on the particular circumstances of the event and the machinery available to each Customs administrations. It is not necessary to establish a Customs office properly so-called; the presence of the required number of Customs officials suffices.

Article 7

Products obtained incidentally during the event from temporarily imported goods, as a result of the demonstration of displayed machinery or apparatus, shall be subject to the provisions of this Convention (1).

COMMENTARY

- 1) (1) Products obtained (for example, clothing obtained from imported materials as a result of the demonstration of a knit-machine) may be disposed of like the imported machines themselves, that is, they are subject to the provisions in the body of the Convention concerning re-exportation or other means of terminating temporary admission. The word “incidentally” emphasizes the non-industrial, demonstrative character of the functioning of displayed machinery of apparatus.

Article 8

Each Contracting Party shall have the right to enter a reservation, in accordance with Article 29 of this Convention, in respect of the provisions of Article 5, paragraph 1 (a) of this Annex (1).

COMMENTARY

- 1) Since also goods other than alcoholic beverages, tobacco goods and fuels which are excluded from the relief provided for under Article 5 of Annex B.1. may be subject to high duties and taxes, Contracting Parties have the right to enter a reservation against the clearance for home use free of import duties and taxes and without application of import prohibitions or restrictions of small samples which are representative of foreign goods displayed at an event, Article 5 (1) (a) of Annex B.1. Such a reservation implies that the samples concerned may be required to pay the import duties and taxes chargeable may be required to pay the import duties and taxes chargeable, and they may be subjected to import prohibitions or restrictions.

No other reservation to Annex B.1. is permitted.

Article 9

Upon its entry into force, this Annex shall, in accordance with Article 27 of this Convention, terminate and replace the Customs Convention concerning facilities for the importation of goods for display or use at exhibitions, fairs, meetings or similar events, Brussels, 8 June 1961, in relations between the Contracting Parties which have accepted this Annex and are Contracting Parties to that Convention (1).

COMMENTARY

- 1) See Commentary on Article 27 of the body of the Convention.

II. ENTRY INTO FORCE

Contracting Parties having accepted the Annex, with dates of entry into force

CONTRACTING PARTIES	Date of entry into force	CONTRACTING PARTIES	Date of entry into force
ALGERIA ANDORRA AUSTRALIA AUSTRIA BELARUS	8 August 1998 2 December 1998 29 December 1994 29 December 1994 7 August 1998	LUXEMBOURG MALTA MAURITIUS MONGOLIA NETHERLANDS	18 September 1997 8 April 2001 7 September 1995 5 September 2003 18 September 1997
BELGIUM BULGARIA CHILE CHINA CROATIA	18 September 1997 11 June 2003 3 June 2004 29 December 1994 1 June 1999	NIGERIA PAKISTAN POLAND PORTUGAL ROMANIA	29 December 1994 18 August 2004 12 December 1995 18 September 1997 26 February 2003

CYPRUS CZECH REPUBLIC DENMARK ESTONIA FINLAND	25 January 2005 24 February 2000 18 September 1997 17 April 1996 18 September 1997	RUSSIAN FEDERATION SLOVAKIA SLOVENIA SOUTH AFRICA SPAIN	18 July 1996 22 December 2000 23 January 2001 18 August 2004 18 September 1997
FRANCE GERMANY GREECE HONG KONG, CHINA HUNGARY	18 September 1997 18 September 1997 18 September 1997 15 May 1995 28 July 2004	SWEDEN SWITZERLAND TAJIKISTAN TURKEY UKRAINE	18 September 1997 11 August 1995 27 November 1997 15 March 2005 22 September 2004
IRELAND ITALY JORDAN LATVIA LITHUANIA	18 September 1997 18 September 1997 29 December 1994 16 October 1999 26 May 1998	UNITED KINGDOM ZIMBABWE EUROPEAN COMMUNITY	18 September 1997 27 November 1993 18 September 1997

Total: 48 Contracting Parties

III. RESERVATIONS

Contracting Parties having entered reservations

Chile
Malta
South Africa
Zimbabwe

CHILE

Article 5.1. (a)

This Annex shall not apply to small, representative samples intended for consumption or tasting, referred to in Article 5.1. (a) of Annex B.1.

MALTA

Pursuant to Article 8 items of food and drink have to be accompanied by a Health Certificate and products of meats are to be accompanied by a Veterinary Certificate.

SOUTH AFRICA

ATA carnets shall not be acceptable for postal traffic

ZIMBABWE

Samples entered for home use are dutiable in terms of existing national legislation.

ANNEX B.2

ANNEX CONCERNING PROFESSIONAL EQUIPMENT

Entered into force : 11 August 1995

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Appendix II	Illustrative list of cinematographic equipment
Appendix III	Illustrative list of other equipment

II. Entry into force

Contracting Parties having accepted the Annex

CHAPTER I

Definition

Article 1

For the purposes of this Annex, the term “professional equipment” means (1) :

COMMENTARY

- 1) Annex B.2. covers any equipment which is necessary for the exercise of the calling, trade or profession of a person visiting the territory of another country to perform a specified task. The range of such equipment is comprehensively wide. Therefore “professional equipment” under this Annex is defined in terms of the purposes for which such equipment may be used and of the various trades and professions. In facilitating temporary admission of professional equipment, Annex B.2. benefits international community by contributing to the international exchange of specialized skills and techniques, to the free flow of information, to enhancing knowledge of other peoples and countries, etc.

Contracting Parties may grant facilities greater than those provided for in the Annex in accordance with Article 17 of the body of the Convention.

In the absence of any reservation clause, no reservations may be entered against the provisions of this Annex.

- 1. equipment for the press or for sound or television broadcasting which is necessary for representatives of the press or of broadcasting or television organizations visiting the territory of another country for purposes of reporting or in order to transmit or record material for specified programmes (2). An illustrative list of such equipment is set out at Appendix I to this Annex (3);**

COMMENTARY

- 2) This group of professional equipment has been singled out to stress the importance of facilitating the free movement of journalists, news reporters, press photographers, newsreel cameramen and radio and television technicians whose work contributes to the free flow of information and adds to knowledge of other peoples and countries.

- 3) Since an exhaustive listing of the equipment covered by this Annex is impossible, the lists in the Appendices to Annex B.2. are only illustrative. On the other hand, illustrative lists make it unnecessary to frequently amend the lists to keep abreast of technical and other developments.

Illustrative lists constitute an official interpretation of what kind of equipment is covered in Annex B.2. The lists are an integral part of the Annex, which means that Contracting Parties are obliged to grant temporary admission to the goods (including means of transport) mentioned therein. This does not mean that temporary admission can be denied to goods which are not specifically mentioned, insofar such goods are professional equipment within the meaning of this Annex.

The illustrative lists in the Appendices I and II to Annex B.2. have been updated in do-operation with the European Broadcasting Union and the International Federation of the Periodical Press.

The illustrative list in Appendix III to Annex B.2. has been drawn up in terms of categories of professions. This was felt preferable, given the wide range of equipment covered in that Appendix. Again, the list of professions is not exhaustive but it gives a general outline of the trades and professions the occasional exercise of which abroad may give entitlement to the facilities provided for under Annex B.2.

2. cinematographic equipment necessary for a person visiting the territory of another country in order to make a specified film or films (4). An illustrative list of such equipment is set out at Appendix II to this Annex (3);

COMMENTARY

- 4) The contents of the films to be made may vary, they may be documentary or entertainment films.

- 5) Since an exhaustive listing of the equipment covered by this Annex is impossible, the lists in the Appendices to Annex B.2. are only illustrative. On the other hand, illustrative lists make it unnecessary to frequently amend the lists to keep abreast of technical and other developments.

Illustrative lists constitute an official interpretation of what kind of equipment is covered in Annex B.2. The lists are an integral part of the Annex, which means that Contracting Parties are obliged to grant temporary admission to the goods (including means of transport) mentioned therein. This does not mean that temporary admission can be denied to goods which are not specifically mentioned, insofar such goods are professional equipment within the meaning of this Annex.

The illustrative lists in the Appendices I and II to Annex B.2. have been updated in co-operation with the European Broadcasting Union and the International Federation of the Periodical Press.

The illustrative list in Appendix III to Annex B.2. has been drawn up in terms of categories of professions. This was felt preferable, given the wide range of equipment covered in that Appendix. Again, the list of professions is not exhaustive but it gives a general outline of the trades and professions the occasional exercise of which abroad may give entitlement to the facilities provided for under Annex B.2.

3. any other equipment necessary for the exercise of the calling, trade or profession of a person visiting the territory of another country to perform a specified task (5). It does not include equipment which is to be used for the industrial manufacture or packaging of goods or (except in the case of hand tools) for the exploitation of natural resources, for the construction, repair or maintenance of buildings or for earth moving and like projects (6). An illustrative list of such equipment is set out at Appendix III to this Annex (3);

COMMENTARY

- 6) Item 3 covers the remainder of professional equipment under Annex B.2. Since equipment for the press, etc., and cinematographic equipment have been singled out in Items 1 and 2, respectively, Item 3 of Article 1 refers to "any other professional equipment".

- 7) In Item 3 of Article 1, certain equipment is excluded from temporary admission under Annex B.2. Such exclusions are due to domestic industry and employment considerations. Such equipment may, however, be granted temporary admission with partial relief from import duties and taxes under Annex E to the Convention.

The first exclusion concerns equipment which is to be used for the industrial manufacture or packaging of goods. Such exclusion does not affect, for example, equipment necessary for the assembly of a machine or plant which is imported disassembled for convenience of transport, see Item A of Appendix III to Annex B.2.

The second exclusion concerns equipment which is to be used for the exploitation of natural resources except for hand tools for which temporary admission has to be granted. Hence, Annex B.2. applies, for example, to drilling equipment for geophysical prospecting for oil (Item C in Appendix III) but not to equipment for the exploitation of an oil-field.

The third exclusion concerns equipment which is to be used for the construction, repair or maintenance of buildings, except, gain, for hand tools for which temporary admission has to be granted.

The fourth group of exclusions concerns equipment which is to be used for earth-moving and like projects, except for hand tools for which temporary admission has to be granted. The term “like projects” covers projects normally known as public works such as the construction, repair or maintenances of dams, gasworks, waterworks, bridges, harbours, roads, canals or tunnels.

- 8) Since an exhaustive listing of the equipment covered by this Annex is impossible, the lists in the Appendices to Annex B.2. are only illustrative. On the other hand, illustrative lists make it unnecessary to frequently amend the lists to keep abreast of technical and other developments.

Illustrative lists constitute an official interpretation of what kind of equipment is covered in Annex B.2. The lists are an integral part of the Annex, which means that Contracting Parties are obliged to grant temporary admission to the goods (including means of transport) mentioned therein. This does not mean that temporary admission can be denied to goods are professional equipment within the meaning of this Annex.

The illustrative lists in the Appendices I and II to Annex B.2. have been updated in co-operation with the European Broadcasting Union and the International Federation of the Periodical Press.

The illustrative list in Appendix III to Annex B.2. has been drawn up in terms of categories of professions. This was felt preferable, given the wide range of equipment covered in that Appendix. Again, the list of professions is not exhaustive but it gives a general outline of the trades and professions the occasional exercise of which abroad may give entitlement to the facilities provided for under Annex B.2.

4. ancillary apparatus for the equipment mentioned in Items 1, 2 and 3 of this Article, and accessories therefore (7).

COMMENTARY

- 9) Annex B.2. provides temporary admission also for ancillary apparatus and accessories for the equipment mentioned in Items 1, 2 and 3 of Article 1.

CHAPTER II

Scope

Article 2

The following goods shall be granted temporary admission in accordance with Article 2 of this Convention (1) :

COMMENTARY

- 1) See Commentary on Article 2 of the body of the Convention.

(a) professional equipment;

(b) component parts imported for repair of professional equipment temporarily admitted under paragraph (a) above (2).

COMMENTARY

- 2) Temporary admission shall be granted not only for component parts which are suitable for a specific machine, but also for component parts which can be used in several types of machines, cameras, etc.

CHAPTER III

Miscellaneous provisions

Article 3

1. For the facilities granted by this Annex to apply, the professional equipment shall be :

(a) owned by a person established or resident outside the territory of temporary admission (1);

COMMENTARY

- 1) To qualify for temporary admission under Annex B.2., professional equipment must be owned by a person established or resident outside the territory of temporary admission. The term “established” is normally used in connection with legal persons, whereas the term “resident” refers to natural persons. The condition concerning foreign ownership helps to ensure re-exportation and may enable simplification of temporary admission formalities.

(b) imported by a person established or resident outside the territory of temporary admission (2);

COMMENTARY

- 2) The importer need not be the owner, but he must be established or resident outside the territory of temporary admission. The grant of the facilities provided by Annex B.2. is not conditional upon the imported equipment being accompanied by the persons concerned. Such a restriction might have created difficulties in respect of certain categories of particularly heavy and unwieldy equipment and also in the case of films which are imported unexposed and returned abroad for developing.

(c) used solely by or under the personal supervision of the person visiting the territory of temporary admission (3).

COMMENTARY

- 3) This requirement is a direct consequence of the definition of professional equipment : equipment necessary for the exercise of the calling, trade or profession of a person visiting a country to perform a specified task. However, that requirement does not apply in the case of equipment imported for the purposes and under the conditions laid down in Article 3 (2). A co-producer in the territory of temporary admission is authorized to use equipment which is imported for the production of a film, television programme or audiovisual works under an inter-governmental agreement concerning co-production.
- 2. Paragraph 1 (c) of this Article shall not apply in the case of equipment imported for the production of a film, television programme or audiovisual works, under a co-production contract to which a person established in the territory of temporary admission is a party and which is approved by the competent authorities of that territory under an inter-governmental agreement concerning co-production.**
- 3. The cinematographic equipment and equipment for the press or for sound or television broadcasting shall not be the subject of a hire contract or similar arrangement to which a person established in the territory of temporary admission is a party, provided that this condition shall not apply in the case of joint sound or television broadcasting programmes (4).**

COMMENTARY

- 4) Temporary admission under Annex B.2. is denied to equipment for the press or for sound or television broadcasting and to cinematographic equipment which is hired to a person established in the territory of temporary admission.

Nor must such equipment be the subject of a “similar arrangement”, i.e. any arrangement under which a person established in the territory of temporary admission enjoys free use of the equipment for any period of time, no matter what the consideration therefore.

An exception is made in favour of sound or television broadcasting equipment used for joint programmes common to two or more countries.

Article 4

- 1. Temporary admission of radio and television production and broadcasting equipment and specially adapted radio or television vans and their equipment, imported by public or private bodies approved for that purpose by the Customs authorities of the territory of temporary admission, shall be granted without a Customs document or security being required.**

- 2. The Customs authorities may require the production of a list or detailed inventory of the equipment referred to in paragraph 1 of this Article together with a written undertaking to re-export (1) (2).**

COMMENTARY

- 1) Article 4 is based on the CCC Recommendation concerning the temporary admission of radio and television production and broadcasting equipment, 1985. A list or detailed inventory of such equipment, together with a written undertaking to re-export, is considered sufficient given that the risk of such equipment not being re-exported is negligible. For the benefits of such a simplification and the contents and legal effects of an undertaking, see commentary (1) on article 4 of the body of the convention. In addition, this facility is granted only in respect of equipment which is imported by public or private bodies approved for that purpose by the Customs authorities of the territory of temporary admission
- 2) (2) Regarding a Customs document and security for other professional equipment, article 4 of the body of the convention applies. In accordance with Article 5 of the body of the Convention and Article 2 of Annex A, Contracting Parties shall accept temporary admission papers (ATA carnets and CPD carnets) in the instances where they may require a Customs document and security for temporary admission. As to what constitutes a Customs document, see Commentary (1) on Article 4 of the body of the Convention.

Article 5

The period for the re-exportation of professional equipment shall be at least twelve months from the date of temporary admission (1). The period for the re-exportation of vehicles may, however, be determined with due regard to the purpose and the intended length of the stay in the territory of temporary admission (2).

COMMENTARY

- 1) The re-exportation period of twelve months is a minimum period which professional equipment must be allowed to stay in the territory of temporary admission. See also Commentary (3) on Article 7 of the body of the Convention.
- 2) Regarding vehicles (Items D, B and J in Appendices I, II and III, respectively), however, the period for re-exportation may be determined with regard to the purpose and the intended length of the stay in the territory of temporary admission. That period may be longer or shorter than the twelve-month period provided for other professional equipment.

Article 6

Each Contracting Party shall have the right to refuse or withdraw temporary admission in respect of vehicles referred to in Appendices I to III to this Annex, which, even on an occasional basis, embark persons for remuneration or load goods on its territory for disembarkation or unloading at a place within the same territory (1).

COMMENTARY

- 1) Article 6 reflects the policy generally adopted by CCC Members in respect of so-called cabotage or internal traffic, as defined in Annex C to this Convention. Inland transport is generally reserved for national means of transport and foreign means of transport are authorized to carry out such operations under strictly defined conditions only.

Although cabotage is not a Customs issue, the insertion of Article 6 was considered appropriate. See also Commentary (1) on Article 8 of Annex C.

Article 7

The Appendices to this Annex shall be construed to be an integral part thereof (1).

COMMENTARY

- 1) When accepting Annex B.2. Contracting Parties are required to accept all three Appendices thereto.

Article 8

Upon its entry into force this Annex shall, in accordance with Article 27 of this Convention, terminate and replace the Customs Convention on the temporary importation of professional equipment, Brussels, 8 June 1961, in relations between the Contracting Parties which have accepted this Annex and are Contracting Parties to that Convention (1).

COMMENTARY

- 1) See Commentary on Article 27 of the body of the Convention.

APPENDIX I

Equipment for the press or for sound or television broadcasting

Illustrative list

A. Equipment for the press, such as :

- personal computers;
- telefax equipment;
- typewriters;
- cameras of all kinds (film and electronic cameras) (1);
- sound or image transmitting, recording or reproducing apparatus (tape and video recorders and video reproducers, microphones, mixing consoles, loudspeakers);
- sound or image recording media, blank or recorded (2);
- testing and measuring instruments and apparatus (oscillographs, tape and video recorder test systems, multimeters, tool boxes and bags, vectorscopes, video generators, etc.);
- lighting equipment (spotlights, converters, tripods);
- operational accessories (cassettes, exposure meters, lenses, tripods, accumulators, battery belts, battery chargers, monitors).

COMMENTARY

- 1) Temporary admission of this equipment is warranted by the fact that, for successful results, a film must be shot throughout with the same apparatus, which must be checked and adjusted before use.

Cameras used by members of technical press are generally smaller and of less value than cinematographic or television cameras.

- 2) Provision has been made for the temporary admission of these media because, to obtain good results, all the film used for a single production must carry the same emulsion and, if in colour, it can only be satisfactorily developed in one and the same laboratory.

On the other hand, blank image recording media imported for use in commercial copying are not covered by Annex B.2.

B. Sound broadcasting equipment, such as :

- telecommunication equipment such as broadcast transmitter-receivers or transmitters; terminals connectable to network or cable, satellite links;
- audio frequency production equipment (sound pick-up, recording or reproducing apparatus);
- testing and measuring instruments and apparatus (oscillographs, tape and video recorder test systems, multimeters, tool boxes and bags, vectorscopes, video generators, etc.);
- operational accessories (clocks, stop-watches, compasses, microphones, mixing consoles, sound tapes, generating sets, transformers, batteries and accumulators, battery chargers, heating, air)conditioning and ventilating apparatus, etc.);
- sound recording media, blank or recorded.

C. Television broadcasting equipment, such as :

- television cameras (1);
- telecinema;
- testing and measuring instruments and apparatus;
- transmission and retransmission apparatus;
- communication apparatus;
- sound or image recording or reproducing apparatus (tape and video recorders and video reproducers, microphones, mixing consoles, loudspeakers);
- lighting equipment (spotlights, converters, tripods);
- editing equipment;
- operational accessories (clocks, stop-watches, compasses, lenses, exposure meters, tripods, battery chargers, cassettes, generating sets, transformers, batteries and accumulators, heating, air)conditioning and ventilating apparatus, etc);
- sound or image recording media, blank or recorded (credit titles, station call signs, music inserts, etc) (2);
- “film rushes” (3);
- musical instruments, costumes, scenery and other stage properties, pedestals, make-up material, hairdryers (4).

COMMENTARY

- 1) Temporary admission of this equipment is warranted by the fact that, for successful results, a film must be shot throughout with the same apparatus, which must be checked and adjusted before use.

Cameras used by members of technical press are generally smaller and of less value than cinematographic or television cameras.

- 2) Provision has been made for the temporary admission of these media because, to obtain good results, all the film used for a single production must carry the same emulsion and, if in colour, it can only be satisfactorily developed in one and the same laboratory.

On the other hand, blank image recording media imported for use in commercial copying are not covered by Annex B.2.

- 3) “Film rushes” are short lengths of positive film produced from negative film sent for development immediately a scene has been shot, in order to check the results obtained.
- 4) This is not strictly speaking television or cinematographic equipment, but is nevertheless necessary for the production of a film.

D. Vehicles designed or specially adapted for the purposes specified above, such as :

- television transmitting vehicles;
- vehicles for television accessories;
- video tape recording vehicles;
- sound recording and reproducing vehicles;

- **slow motion vehicles;**

- **light vehicles (5).**

COMMENTARY

- 5) Annex B.2. covers only vehicles which are designed or specially adapted for transporting professional equipment specified in the Appendices. Private vehicles in which, for example, reporters and equipment are traveling, are covered under Annex C to the Convention.

APPENDIX II

Cinematographic equipment

Illustrative list

A. Equipment, such as /

- cameras of all kinds (film and electronic cameras) (1);
- testing and measuring instruments and apparatus (oscillographs, tape and video recorder test systems, multimeters, tool boxes and bags, vectorscopes, video generators, etc.);
- camera “dollies” and booms;
- lighting equipment (spotlights, converters, tripods);
- editing equipment;
- sound or image recording or reproducing apparatus (tape and video recorders and video reproducers, microphones, mixing consoles, loudspeakers);
- sound or image recording media, blank or recorded (credit titles, station call signs, music inserts, etc.) (2);
- “film rushes” (3);
- operational accessories (clocks, stop-watches, compasses, microphones, mixing consoles, sound tapes, generating sets, transformers, batteries and accumulators, battery chargers, heating, air-conditioning and ventilating apparatus, etc.);
- musical instruments, costumes, scenery and other stage properties, pedestals, make-up material, hairdryers (4).

COMMENTARY

(1) (2) (3) (4) See the corresponding Commentaries on Appendix I.

B. Vehicles designed or specially adapted for the purposes specified above (5).

COMMENTARY

5) See the corresponding Commentaries on Appendix I.

APPENDIX III

Other equipment (1)

Illustrative list

COMMENTARY

- 5) A wide range of equipment is eligible for temporary admission under Appendix III to Annex B.2.

The illustrative list has been drawn up in terms of categories of professions and equipment, examples being cited only in exceptional cases.

No limits have been imposed as regards the weight, value or importance of the equipment. Accordingly, it includes not only tools and other small items of equipment imported in the baggage of technicians (tool – and instrument-boxes or cases) but also large apparatus and machines.

The equipment need not necessarily accompany the person visiting a country to perform a specific task.

With regard, in particular, to the equipment envisaged in Item A of the illustrative list, no distinction is made as to whether the technicians are, or are not, employed by the firm which delivered or sold the machinery, etc., or whether the work is, or is not, carried out for the account of the foreign firm which supplied the machinery, plant, etc.

See also Commentaries on Article 1 of Annex B.2.

As for vehicles (Item J), see Commentary (5) on Appendix I to Annex B.2.

- A. Equipment for erection, testing, commissioning, checking, control, maintenance or repair of machinery, plant, means of transport, etc., such as :**
- tools;
 - measuring, checking or testing equipment and instruments (temperature, pressure, distance, height, surface, speed, etc.), including electrical instruments (voltmeters, ammeters, measuring cables, comparators, transformers, recording instruments, etc.) and jigs;
 - apparatus and equipment for taking photographs of machines and plant during or after erection;
 - apparatus for survey of ships.
- B. Equipment necessary for businessmen, business efficiency consultants, productivity experts, accountants and members of similar professions, such as :**
- personal computers;
 - typewriters;
 - sound or image transmitting, recording or reproducing apparatus;
 - calculating instruments and apparatus.
- C. Equipment necessary for experts undertaking topographical surveys or geophysical prospecting work, such as :**
- measuring instruments and apparatus;
 - drilling equipment;
 - transmission and communication equipment.

- D. Equipment necessary for experts combating pollution.**
- E. Instruments and apparatus necessary for doctors, surgeons, veterinary surgeons, midwives and members of similar professions.**
- F. Equipment necessary for archeologists, paleontologists, geographers, zoologists and other scientists.**
- G. Equipment necessary for entertainers, theatre companies and orchestras, including all articles used for public or private performances (musical instruments, costumes, scenery, etc.).**
- H. Equipment necessary for lecturers to illustrate their lectures.**
- I. Equipment necessary for photography trips (cameras of all kinds, cassettes, exposure meters, lenses, tripods, accumulators, battery belts, battery chargers, monitors, lighting equipment, fashion goods and accessories for models, etc.).**
- J. Vehicles designed or specially adapted for the purposes specified above, such as mobile inspection units, traveling workshops and traveling laboratories.**

II. ENTRY INTO FORCE

Contracting Parties having accepted the Annex, with dates of entry into force

CONTRACTING PARTIES	Date of entry into force	CONTRACTING PARTIES	Date of entry into force
ALGERIA ANDORRA AUSTRIA BELARUS BELGIUM	8 August 1998 2 December 1998 11 August 1995 7 August 1998 18 September 1997	MAURITIUS MONGOLIA NETHERLANDS NIGERIA PAKISTAN	7 September 1995 5 September 2003 18 September 1997 11 August 1995 18 August 2004
BULGARIA CHILE CROATIA CYPRUS CZECH REPUBLIC	11 June 2003 3 June 2004 1 June 1999 25 January 2005 24 February 2000	POLAND PORTUGAL ROMANIA RUSSIAN FEDERATION SLOVAKIA	15 June 2001 18 September 1997 26 February 2003 18 July 1996 22 December 2000
DENMARK ESTONIA FINLAND FRANCE GERMANY	18 September 1997 17 April 1996 18 September 1997 18 September 1997 18 September 1997	SLOVENIA SPAIN SWEDEN SWITZERLAND TAJIKISTAN	23 January 2001 18 September 1997 18 September 1997 11 August 1995 27 November 1997
GREECE HONG KONG, CHINA HUNGARY IRELAND ITALY	18 September 1997 11 August 1995 18 July 2004 18 September 1997 18 September 1997	TURKEY UKRAINE UNITED KINGDOM ZIMBABWE EUROPEAN COMMUNITY	15 March 2005 22 September 2004 18 September 1997 11 August 1995 18 September 1997
LATVIA LITHUANIA LUXEMBOURG MACEDONIA MALTA	16 October 1999 26 May 1998 18 September 1997 21 July 2006 8 April 2001		

Total: 45 Contracting Parties

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ANNEX B.3

ANNEX CONCERNING CONTAINERS, PALLETS, PACKINGS, SAMPLES AND OTHER GOODS IMPORTED IN CONNECTION WITH A COMMERCIAL OPERATION

Entered into force : 17 April 1996

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Appendix II	Provisions concerning the marking of containers

II. Entry into force

Contracting Parties having accepted the Annex

III. Reservations

Contracting Parties having entered reservations

Reservations entered (in alphabetical order of Contracting Parties)

CHAPTER I

Definitions

Article 1

For the purposes of this Annex, the term :

a) “goods imported in connection with a commercial operation” means :

containers, pallets, packings, samples, advertising film and any other goods imported in connection with a commercial operation but whose importation does not in itself constitute a commercial operation (1);

COMMENTARY

- 1) Annex B.3. covers goods which are imported temporarily in connection with a commercial operation but whose importation does not in itself constitute a commercial operation. This means that the goods under Annex B.3. are not themselves the object of a sale or a purchase but they are imported to pack or transport commercial goods, to advertise commercial goods or solicit orders for them, or they may be imported for testing or demonstrations with a view to concluding commercial contracts in the future.

Contracting Parties may grant facilities greater than those provided for in the Annex in accordance with Article 17 of the body of the Convention.

Annex B.3. does not cover goods which are imported for demonstrations at fairs, exhibitions or similar events. Temporary admission for such goods is provided for in Annex B.1. to the Convention.

b) “packing” means :

all articles and material used, or to be used, in the state in which they are imported, to pack, protect, stow or separate goods, excluding packing materials such as straw, paper, glasswool, shavings, etc., when imported in bulk. Containers and pallets, as defined in Items (c) and (d) of this Article respectively, are also excluded (2);

COMMENTARY

- 2) The range of goods in international trade is extremely wide and the packings designed for the conveyance and storage of these goods are therefore very different in material, shape, size and value. As examples of the countless types of packings used, mention needs only be made of the numerous sorts of bags, sacks, sachets and bales of textile fabric, paper, etc., the drums, tanks, vats, tins and other containers of base metals; the tubes, reels, cops, spools, bobbins and other supports of wood, paperboard, cellulose pulp, paper, plastic material or base metal, for the conveyance of textile yarn, wire, fabrics, paper, metal foil, etc.

It is obvious, in view of this variety of articles that a definition covering them must be drawn up in terms of the function of such articles. Consequently Article 1 (b) provides that the term “packing” includes all articles used, or to be used, as packing in the state in which they are imported. The definition covers holders used as external or internal coverings for goods and holders on which goods are rolled, wound or attached.

From the wording “in the state in which they are imported” it follows that temporary admission does not concern goods which, although intended to be used as packing on re-exportation, have to be processed in the territory of temporary admission, for example, paper imported in rolls for the production of sachets in which goods are to be exported.

As regards packing materials that may be needed for protecting, stowing, or separating goods in conveyance and may consist of planks, blankets, mats and pads for protecting goods, or of frames, tarpaulins, covers, stuffing material (straw, paper, shavings, etc.), Annex B.3. merely provides that packing materials such as straw, paper, glasswool and shavings are excluded from the facilities when imported in bulk, i.e. as a separate consignment. It follows that Annex B.3. is applicable in all other cases provided that the conditions laid down are fulfilled.

Annex B.3. does not apply to packings which are not suitable for repeated use. Where these materials are imported to stow or protect goods during transport, they may be imported duty and tax free under Recommended Practice 35 of Annex B.2. to the Kyoto Convention. The term “packing” excludes containers and pallets which are defined separately for the purposes of Annex B.3.

c) “containers” means :

an article of transport equipment (lift-van, movable tank or other similar structure) :

(i) fully or partially enclosed to constitute a compartment intended for containing goods;

(ii) of a permanent character and accordingly strong enough to be suitable for repeated use,

(iii) specially designed to facilitate the carriage of goods, by one or more modes of transport, without intermediate reloading,

(iv) designed for ready handling, particularly when being transferred from one mode of transport to another,

(v) designed to be easy to fill and to empty, and

(vi) having an internal volume of one cubic meter or more.

“container” shall include the accessories and equipment of the container, appropriate for the type concerned, provided that such accessories and equipment are carried with the container. The term “container” shall not include vehicles, accessories or spare parts of vehicles, or packaging or pallets. “Demountable bodies” shall be regarded as containers (3);

COMMENTARY

- 3) The term “partially enclosed” in Article 1 (c) (i) relates to equipment generally consisting of a floor and a superstructure marking off a loading space equivalent to that of a closed container. The superstructure is generally made up of metal members forming the frame of a container. Containers of this type may also comprise one or more lateral or frontal walls.

In some cases there is only a roof attached to the floor by uprights. The type of container is used in particular for the carriage of bulky goods (motor cars, for example).

The one cubic meter limitation of the internal volume provided for in Article 1 (c) (vi) does not imply the application of more restrictive regulations to containers of a smaller volume, and the Contracting Parties shall endeavour to apply a temporary admission procedure to the latter similar to that which they apply to containers defined in this Annex. (Protocol of Signature, Customs Convention on Containers, 1972).

In the last paragraph of Article 1 (c), the term “ accessories and equipment of the container” shall cover in particular the following devices, even if they are removable :

- (a) equipment for controlling, modifying or maintaining the temperature inside the container;
- (b) small appliances, such as temperature of impact recorders, designed to indicate or record variations in environmental conditions and impact;
- (c) internal partitions, pallets, shelves, supports, hooks, and similar devices used for stowing goods.

In the last sentence of the last paragraph of Article 1 (c), “demountable bodies” means a load compartment which has no means of locomotion and which is designed to be transported upon a road vehicle, the chassis of which, together with the under-framing of the body, is specially adapted for this purpose. It covers also a swap-body which is a load compartment designed especially for continued road and rail transport.

d) "pallet" means :

a device on the deck of which a quantity of goods can be assembled to form a unit load for the purpose of transporting it, or of handling or stacking it with the assistance of mechanical appliances. This device is made up of two decks separated by bearers, or of a single deck supported by feet; its overall height is reduced to the minimum compatible with handling by fork lift trucks or pallet trucks; it may or may not have a superstructure;

e) "samples" means :

articles which are representative of a particular category of goods already produced or are examples of goods the production of which is contemplated, but does 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 (4);

COMMENTARY

- 4) This definition covers any goods which are intended for use as samples. Such samples may be representative of manufactured goods or of natural products such as grain, minerals and the like. The only restriction is that, to qualify for samples under Annex B.3., the quantity of such goods may not exceed that which is customary under ordinary commercial usage.

f) "advertising films" means :

recorded visual media, 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 or resident outside the territory of temporary admission, provided 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 not more than one copy of each film and which does not form part of a larger consignment of films (5);

COMMENTARY

- 5) What qualifies for advertising films under Annex B.3. has been defined, besides the reference to their kind, in terms of quantity.

g) "internal traffic" means :

the carriage of goods loaded in the Customs territory of a Contracting Party for unloading at a place within the Customs territory of the same Contracting Party (6).

COMMENTARY

- 6) Given the contents of Annex B.3., the reference is only to the carriage of goods. In some other Annexes, the corresponding definition includes also the carriage of persons.

CHAPTER II

Scope

Article 2

The following goods imported in connection with a commercial operation shall be granted temporary admission in accordance with Article 2 of this Convention :

- a) packings which are imported filled for re-exportation empty or filled, or are imported empty for re-exportation filled (1);**

COMMENTARY

- 1) See Commentary on Article 2 of the body of the Convention. In compliance with the flexible and liberal approach adopted, temporary admission shall be granted not only to packings which are filled with goods when imported but also to packings which are imported empty for packing export goods. Packing which are filled with goods when imported, may be re-exported empty or filled.
- b) containers, whether or not filled with goods, and accessories and equipment for temporarily admitted containers, which are either imported with a container to be re-exported separately or with another container, or are imported separately to be re-exported with a container (2);**

COMMENTARY

- 2) Containers may be imported empty or filled with goods. A flexible approach has been adopted for container accessories and equipment which may be imported and re-exported independently of the movements of a given container (2);
- c) component parts intended for the repair of containers granted temporary admission under Item (b) of this Article;**
- d) pallets;**
- e) samples;**
- f) advertising films;**
- g) any other goods imported for any of the purposes listed at Appendix I to this Annex in connection with a commercial operation but whose importation does not in itself constitute a commercial operation (3).**

COMMENTARY

- 3) In addition to the goods mentioned in Items (a) to (f) of Article 2, Appendix I to Annex B.3. lists various purposes for which goods may be imported to qualify for temporary admission under this Annex. Given the wide range of eligible goods, listing the purposes rather than the goods themselves has been considered preferable.

The list in Appendix I is exhaustive. Contracting Parties wishing to grant temporary admission to goods imported for purposes other than those listed, are free to do so under the greater facilities clause.

CHAPTER III

Miscellaneous provisions

Article 3

The provisions of this Annex do not affect the Customs legislation of Contracting Parties in respect of the importation of goods carried in containers or packings, or on pallets (1).

COMMENTARY

- 1) The aim of Annex B.3. is to provide for temporary admission, amongst other things, for containers, packings or pallets imported in connection with a commercial operation. The provisions of the Annex which relate to containers, packings or pallets, do not deal with the Customs treatment of the goods carried in containers or packings, or on pallets. Therefore Article 3 stipulates that the provisions of Annex B.3. do not affect the Customs legislation of Contracting Parties in respect of the importation of the goods carried.

By way of example, the national legislation of a Contracting Party may require that the costs of packings must be included in the dutiable value of the goods carried. This is permissible under Article 3 even though the packings themselves may be granted temporary admission. Article 3 also allows the inclusion of the weight of packings in the dutiable weight of the goods carried.

With a particular reference to containers, the addition, for the purpose of calculating import duties and taxes levied on importation, of the weight or value of containers granted temporary admission to the weight or value of the goods they contain, conflicts with the principle of the temporary admission of containers. The admission of a legally-determined tare-weight factor to the weight of goods conveyed in containers is permissible if it is made because of the absence of packaging or because of the nature of the packaging, and not because the goods are conveyed by container. (Protocol of Signature, Customs Convention on Containers, 1972) Contracting Parties are recommended to apply this principle also to pallets.

The expression "Customs legislation" is to be understood in its widest meaning; it covers not only the provisions concerning the duty and tax treatment of imported goods but also any laws and regulations which the Customs are responsible for enforcing.

Article 4

1. For the facilities granted by this Annex to apply :

(a) packings can be re-exported only by the person to whom the temporary admission facilities were granted. They shall not, even occasionally, be used in internal traffic (1);

COMMENTARY

- 1) The unlimited use of temporarily imported packings either for exportation of goods or within the territory of temporary admission may adversely affect the interest of national packing industry. Therefore packings must be re-exported by the person to whom the temporary admission facilities were granted. This provision does not conflict with Article 8 of the body of the Convention since, under the latter provision, the Customs authorities may decide whether or not the transfer of the temporary admission benefits is authorized.

In addition, packings must not, even occasionally, be used in internal traffic. This does not prevent the use of packings for the transport or storage in the territory of temporary admission of the goods imported in them.

(b) containers must be marked in the manner prescribed in Appendix II to this Annex. They must be used for the carriage of goods in internal traffic, in which case each Contracting Party shall be entitled to impose the following conditions :

- the journey shall bring the container by a reasonably direct route to, or nearer to, the place where export cargo is to be loaded or from where the container is to be exported empty;

- the container will be used only once in internal traffic before being re-exported (2);

COMMENTARY

- 2) To qualify for temporary admission under Annex B.3., containers shall be marked in the manner prescribed in Appendix II thereto. This is necessary for controlling compliance with the conditions of temporary admission.

To enable economical use of containers, they shall be allowed to be used for the carriage of goods, in internal traffic, subject to the conditions specified in Article 4 (1) (b).

(c) pallets or an equal number of pallets of the same type and substantially the same value must have been previously exported or will be subsequently exported or re-exported (3);

COMMENTARY

- 3) Article 4 (1) (c) expresses the principle of setting-off with an equivalent number of pallets. This avoids the need to control the compliance with the conditions of temporary admission, for example, the period for re-exportation, separately for each individual pallet. The Customs need only to check that the number of pallets imported during a period of six months corresponds to that of pallets exported or re-exported during that same period. The imported and exported pallets must be of the same type and substantially the same value. This provision is an exception to the principle of identical re-exportation.

(d) samples and advertising films must be owned by a person established or resident outside the territory of temporary admission and must be imported solely for the purpose of being shown or demonstrated in the territory of temporary admission, for the soliciting of orders for goods to be imported into that territory. They may not be sold or put to normal use except for the purposes of demonstration, or used in any way for hire or reward while in the territory of temporary admission (4);

COMMENTARY

- 4) The condition concerning foreign ownership applies only to samples and advertising films. The other goods covered by Annex B.3. are exempted from such a condition. The expression “persons established” means legal persons whereas “persons resident” refers to natural persons. The condition concerning foreign ownership helps to ensure re-exportation and may enable simplification of temporary admission formalities.

(e) the goods referred to in Items 1 and 2 of Appendix I to this Annex shall not be used for gainful activity (5).

COMMENTARY

- 5) Goods imported for, or for use in, testing, checking, experiments or demonstrations must not be used for gainful activity.
- 2. Each Contracting Party shall have the right to refuse temporary admission to containers, pallets or packings which have been the subject of purchase, hire-purchase, lease or a contract of a similar nature, concluded by a person established or resident in its territory (6).**

COMMENTARY

- 6) Such a refusal applies only when the containers, pallets or packings first arrive in the territory of temporary admission. On their first importation, they are subject to import duties and taxes. On subsequent importations, they shall be granted temporary admission or outright relief from import duties and taxes, as domestic goods returning from abroad.

Article 5

- 1. Temporary admission of containers, pallets and packings shall be granted without a Customs document or security being required (1) (4).**

COMMENTARY

- 1) In view of the impressive number of containers, pallets and packings moving across the frontiers every day, requiring a Customs document and security for their temporary admission would involve undue hardship for operators and a heavy administrative burden on the Customs authorities. In addition, the risk of non re-exportation is small in the case of foreign-owned containers, pallets and packings. Article 5 (1) therefore sets out the main rule that no Customs document or security shall be required for the temporary admission of containers, pallets or packings. This reflects the practice followed by an extensive number of Council Members. Article 5 (1) is also in line with Recommended Practice 36 of Kyoto Convention Annex E.5. concerning temporary admission subject to re-exportation in the same state. However, Contracting Parties may enter a reservation to Article 5 (1), see Article 7 of Annex B.3. As to what constitutes a Customs document, see Commentary (1) on Article 4 of the body of the Convention.
- 2) Regarding a Customs document and security for other goods covered by this Annex, Article 4 of the body of the Convention applies. In accordance with Article 5 of the body of the Convention and Article 2 of Annex A thereto, Contracting Parties shall accept temporary admission papers (ATA carnets and CPD carnets) in the instances where they may require a Customs document and security for temporary admission.
- 2. In lieu of a Customs document and security for containers, the person to whom the temporary admission facilities are granted may be required to undertake in writing :**

(i) to supply to the Customs authorities, at their request, detailed information concerning the movements of each container granted temporary admission including the dates and places of entry into and exit from the territory of temporary admission; or a list of containers with an undertaking to re-export,

(ii) to pay such import duties and taxes as may be required in cases where the conditions of temporary admission have not been fulfilled (2).

COMMENTARY

- 3) Article 5 (2) deals with control measures for containers. It should be noted that the Customs may request information on the movements of each temporarily admitted container at any moment. As an alternative to the undertaking to submit such information, a list of containers with an undertaking to re-export may be required. Regarding the contents and legal effects of such an undertaking see Commentary on Article 4 of the body of the Convention.
- 3. In lieu of a Customs document and security for pallets and packings, the person to whom the temporary admission facilities are granted may be required to produce to the Customs authorities a written undertaking to re-export (3).**

COMMENTARY

- 4) For pallets and packings, a written undertaking to re-export may be required. This has been considered adequate in view of the difficulty for the person concerned to establish a list of pallets or packings, in the absence of an effective uniform marking system to identify them.
- 4. Persons who regularly use the temporary admission procedure shall be authorized to provide a general undertaking.**

Article 6

This period for the re-exportation of goods imported in connection with a commercial operation shall be at least six months from the date of temporary admission (1).

COMMENTARY

- 1) The re-exportation period of six months is a minimum period which goods imported in connection with a commercial operation must be allowed to stay in the territory of temporary admission. See also Commentary (3) on Article 7 of the body of the Convention.

Article 7

Each Contracting Party shall have the right to enter a reservation, in accordance with Article 29 of this Convention, in respect of :

(a) no more than three groups of goods listed in Article 2;

(b) Article 5, paragraph 1; of this Annex (1).

COMMENTARY

- 1) In order to ease any difficulties in accepting Annex B.3. which combines several previous Conventions on temporary admission, Article 7 contains a reservation clause.

Article 7 (a) allows reservations in respect of no more than three groups of goods listed in Article 2 of Annex B.3. This means that, when accepting Annex B.3., Contracting Parties may deny temporary admission to any group of goods listed in Article 2, provided that the reservation concerns at most three such groups. Such a reservation need not concern the whole group; a Contracting Party may specify that, for example, temporary admission is granted to packings which are imported filled but not to packings imported empty, Item (a) of Article 2. Where the reservation includes Item (g) "any other goods...", that reservation may cover the list in Appendix I to Annex B.3. in its entirety or be limited to certain items therein.

Article 7 (b) allows reservations in respect of Article 5 (1) of Annex B.3. providing for the waiver of a Customs document and security for temporary admission of containers, pallets and packings. Again, such reservation need not concern all three types of transport equipment but may be limited to one or two of them.

See also Commentary on Article 29 of the body of the Convention.

Article 8

The Appendice to this Annex shall be construed to be an integral part thereof.

Article 9

Upon its entry into force this Annex shall, in accordance with Article 27 of this Convention, terminate and replace the following Conventions and provisions :

- European Convention on Customs treatment of pallets used in international transport, Geneva, 9 December 1960**
- Customs Convention on the temporary importation of packings, Brussels, 6 October 1960**
- Articles 2-11 and Annexes 1 (paragraphs 1 and 2) -3 to the Customs Convention on Containers, Geneva, 2 December 1972**
- Articles 3, 5 and 6 (1.b and 2) to the International Convention to facilitate the importation of commercial samples and advertising material, Geneva, 7 November 1952**

in relations between the Contracting Parties which have accepted this Annex and are Contracting Parties to those Conventions (1).

COMMENTARY

- 1) See Commnetary on Article 27 of the body of the Convention.

APPENDIX I

List of goods under Article 2 (g)

1. **Goods imported for testing, checking, experiments of demonstrations.**
2. **Goods for use in testing, checking, experiments or demonstrations.**
3. **Printed and developed cinematographic film, positives and other recorded image-bearing medial intended for viewing prior to their commercial use (1).**
4. **Films, magnetic tapes, magnetized films and other sound- or image-bearing media intended for sound tracking, dubbing or reproduction.**
5. **Data-carrying media, sent free of charge, for use in automatic data processing.**
6. **Articles (including vehicles) which, by their nature, are unsuitable for any purpose other than advertising of specific articles or publicity for a specific purpose.**

COMMENTARY

- 1) Item 3 covers copies of films for viewing by potential buyers outside the context of specific film festivals or events. The Customs authorities should allow the screening of such films in proper projection rooms rather than on Customs premises or in rooms designated by the Customs.

APPENDIX II

Provisions concerning the marking of containers (1)

1. The following information shall be durably marked in an appropriate and clearly visible place on containers :
 - (a) the identification of the owner or principal operator;
 - (b) the identification marks and numbers of the container, given by the owner or operator; and
 - (c) the tare weight of the container, including all its permanently fixed equipment.
2. The country to which the container belongs may be shown either in full, or by means of the ISO Alpha-2 country code provided for in International Standard ISO 3166, or by the distinguishing sign used to indicate the country of registration of motor vehicles in international road traffic. Each country may subject the use of its name or distinguishing sign on the container to its national legislation. The identity of the owner or operator may be shown either by his full name or by an established identification, symbols such as emblems or flags being excluded.
3. For identification marks and numbers on containers to be considered durably marked when plastic film is used, compliance with the following specifications is required :
 - (a) a high-quality adhesive shall be used. The film, once applied, shall have a tensile strength lower than its final adhesion so that removal of the film without destroying it is impossible. Film produced by the cast method of production meets these requirements. Film produced by the calendar method of production shall not be used;
 - (b) when identification marks and numbers have to be changed, the film to be replaced shall be removed completely prior to the affixing of the new film; placing of new film over an existing film shall not be permitted.
4. The specifications for the use of plastic film for marking containers set out in paragraph 3 of this Appendix do not exclude the possibility of using other durable marking methods.

COMMENTARY

- 1) For further details concerning the marking of containers, see the CCC Handbook on the Customs Convention on Containers, 1972.

II. ENTRY INTO FORCE

Contracting Parties having accepted the Annex, with dates of entry into force

CONTRACTING PARTIES	Date of entry into force	CONTRACTING PARTIES	Date of entry into force
ALGERIA ANDORRA AUSTRIA BELARUS BELGIUM	8 August 1998 2 December 1998 17 April 1996 7 August 1998 18 September 1997	NIGERIA POLAND PORTUGAL ROMANIA RUSSIAN FEDERATION	17 April 1996 15 June 2001 18 September 1997 26 February 2003 18 July 1996
BULGARIA CHILE CROATIA CYPRUS CZECH REPUBLIC	11 June 2003 3 June 2004 1 June 1999 25 January 2005 24 February 2000	SLOVAKIA SLOVENIA SPAIN SWEDEN SWITZERLAND	22 December 2000 23 January 2001 18 September 1997 18 September 1997 17 April 1996

DENMARK ESTONIA FINLAND FRANCE GERMANY	18 September 1997 17 April 1996 18 September 1997 18 September 1997 18 September 1997	TAJIKISTAN TURKEY UKRAINE UNITED KINGDOM ZIMBABWE	27 November 1997 15 March 2005 22 September 2004 18 September 1997 17 April 1996
GREECE HUNGARY IRELAND ITALY LATVIA	18 September 1997 18 July 2004 18 September 1997 18 September 1997 16 October 1999	EUROPEAN COMMUNITY	18 September 1997
LITHUANIA LUXEMBOURG MACEDONIA MALTA NETHERLANDS	26 May 1998 18 September 1997 21 July 2006 8 April 2001 18 September 1997		

Total: 41 Contracting Parties

III. RESERVATIONS

Contracting Parties having entered reservations

Austria
 Belgium
 Bulgaria
 Chile
 Croatia
 Cyprus
 Czech Republic
 Estonia
 Finland
 Germany
 Greece
 Hungary
 Ireland
 Italy
 Lithuania
 Macedonia
 Malta
 Netherlands
 Poland
 Portugal
 Romania
 Slovenia
 Spain
 Sweden
 Switzerland
 Turkey
 United Kingdom
 Zimbabwe
 European Community

AUSTRIA

Article 5, paragraph 1 :

Community legislation requires, in certain circumstances, production of a Customs document and the provision of security for containers, pallets and packings.

BELGIUM

Article 5, paragraph 1 :

Community legislation requires, in certain circumstances, production of a Customs document and the provision of security for containers, pallets and packings.

BULGARIA

Article 5 (1)

The republic of Bulgaria declares that in certain circumstances it requires the production of a customs document and the provision of security for containers, pallets and packings.

CHILE

In accordance with Article 7, Articles 2 (b), (c) and (g) shall not be applied.
Neither shall Article 5 be applied.

CROATIA

Pursuant to Article 7, in respect of Article 5 paragraph 1, Croatian Customs legislation requires, in certain circumstances, production of the customs documents for containers, pallets and packings.

CYPRUS

Annex B.3.

Pursuant to Article 7, in respect of Article 5 (1), Community legislation requires in certain circumstances, production of a Customs document and the provision of security for containers, pallets and packings.

CZECH REPUBLIC

Reservation pursuant to Article 7, in respect of Article 5 (1)

In certain circumstances, production of Customs documents and the provision of security for containers, pallets and packing shall be required.

ESTONIA

Reservation in respect of Article 2 (e, f, g) by application of Article 7 (1) :

No temporary admission shall be granted for :

- samples
- advertising films
- any other goods, listed in Appendix I of Annex B.3.

FINLAND

Pursuant to Article 7, in respect of Article 5 (1), Community legislation requires, in certain circumstances, production of a Customs document and the provision of security for containers, pallets and packings.

GERMANY

Pursuant to Article 7, in respect of Article 5 (1), Community legislation requires, in certain circumstances, production of a Customs document and the provision of security for containers, pallets and packings.

GREECE

Pursuant to Article 7, in respect of Article 5 (1), Community legislation requires, in certain circumstances, production of a Customs document and the provision of security for containers, pallets and packings.

HUNGARY

Annex B.3.

Pursuant to Article 7, in respect of Article 5 (1), Community legislation requires, in certain circumstances, production of a Customs document and the provision of security for containers, pallets and packings.

IRELAND

Pursuant to Article 7, in respect of Article 5 (1), production of a Customs document and the provision of security for containers, pallets and packings shall be required in certain circumstances.

ITALY

Annex B.3.

Pursuant to Article 7, in respect of Article 5 (1), Community legislation requires, in certain circumstances, production of a Customs document and the provision of security for containers, pallets and packings.

LITHUANIA

In respect of paragraph 1, Article 5 of Annex B.3., in the cases specified by the legal acts of the Republic of Lithuania, production of the Customs document and the provision of security shall be required for temporary admission of containers, pallets and packings.

MACEDONIA

In accordance with Article 7 (b) of Annex B3 and with Article 5, paragraph 1 of this Article, the Republic of Macedonia declares that in cases of temporary admission of containers, pallets, packing, samples and other goods being exported within commercial activity, Customs document or security will be required, under its national laws and regulations.

MALTA

Pursuant to Article 7b a Customs document or security are required for all or any of these goods covered by this annex.

NETHERLANDS

Pursuant to Article 7, in respect of Article 5 (1), Community legislation requires, in certain circumstances, production of a Customs document and the provision of security for containers, pallets and packings.

POLAND

Article 5, paragraph 1 in accordance with Article 7, subparagraph (b) :

According to Polish legislation, the production of a Customs document or provision of security can be required in respect of containers, pallets and packing.

PORTUGAL

Pursuant to Article 7, in respect of Article 5 (1), Community legislation requires, in certain circumstances, production of a Customs document and the provision of security for containers, pallets and packings.

ROMANIA

Article 7 (b)

Romanian legislation requires, in certain circumstances, production of a customs document and the provision of security for containers, pallets and packings.

SLOVENIA

Pursuant to Article 7, in respect of Article 5 (1), Community legislation requires, in certain circumstances, production of a Customs document and the provision of security for containers, pallets and packings.

SPAIN

Pursuant to Article 7, in respect of Article 5 (1), Community legislation requires, in certain circumstances, production of a Customs document and the provision of security for containers, pallets and packings.

SWEDEN

Pursuant to Article 7, in respect of Article 5 (1), Community legislation requires, in certain circumstances, production of a Customs document and the provision of security for containers, pallets and packings.

SWITZERLAND

Reservation in respect of Article 2 (g) by application of Article 7 (1) :

Films, magnetic tapes, magnetized films and other sound – pr image-bearing media intended for sound tracking or dubbing are subject to the standard formalities for placing goods under the temporary admission procedure.

Reservation in respect of Article 5.1. by application of Article 7 (b) :

A Customs document and security are required for the temporary admission of new packings, imported empty and intended for repeated use.

TURKEY

Annex B.3.

Pursuant to Article 7, in respect of Article 5 (1), Turkish legislation requires, in certain circumstances, production of a customs document and the provision of security for containers, pallets and packings.

UNITED KINGDOM

Pursuant to Article 7, in respect of Article 5 (1), Community legislation requires, in certain circumstances, production of a Customs document and the provision of security for containers, pallets and packings.

ZIMBABWE

Article 2 (a) : In the case of packing, duty may be paid on importation and drawback of duty claimed on exportation.

Article 2 (e) : In the case of samples, a suitable deposit may be lodged pending re-export or they may be duty paid.

Article 2 (g) : A suitable guarantee may be required for some of the goods imported for purposes listed in Appendix 1 to this Annex.

EUROPEAN COMMUNITY

Pursuant to Article 7, in respect of Article 5 (1), Community legislation requires, in certain circumstances, production of a Customs document and the provision of security for containers, pallets and packings.

ANNEX B.4

ANNEX CONCERNING GOODS IMPORTED IN CONNECTION WITH A MANUFACTURING OPERATION

Entered into force : 18 September 1997

TABLE OF CONTENTS

I. Text and Commentary

Chapter I	Definition (Article 1)
Chapter II	Scope (Article 2)
Chapter III	Miscellaneous provisions (Article 3 and 4)

II. Entry into force

Contracting Parties having accepted the Annex

CHAPTER I

Definitions

Article 1

For the purposes of this Annex, the term “goods imported in connection with a manufacturing operation” means :

- 1) (a) matrices, blocks, plates, moulds, drawings, plans, models and other similar articles,**
(b) measuring, controlling and checking instruments and other similar articles,
(c) special tools and instruments,

imported for use during a manufacturing process; and

- 2) “replacement means of production” :**

instruments, apparatus and machines made available to a customer by a supplier of repairer, pending the delivery or repair of similar goods (1).

COMMENTARY

- 1) Annex B.4. covers goods which are used in the manufacturing process but not goods which are to be processed, such as raw materials. Article 1 (1) covers articles on the basis of which goods are produced such as matrices, blocks, plates, moulds, drawings, plans, models and similar articles, and articles by means of which goods are produced such as measuring, controlling and checking instruments as well as special tools and instruments for use during a manufacturing process.

Contracting Parties may grant facilities greater than those provided for in the Annex in accordance with Article 17 of the body of the Convention.

This Annex serves the interests of export industry in that temporary admission is granted to the goods referred to in Article 1 (1) only provided that all or part of the resulting production is exported, see Article 3 (b) of Annex B.4. Thus, this Annex covers, for example, special tools and instruments which the foreign buyer of the resulting products has placed at the disposal of a national manufacturer.

Article 1 (2) takes into account certain commercial usages. One example is a machine the delivery of which to the national buyer is delayed. To avoid any fines for violation of contract, the foreign supplier makes a similar machine available to the buyer pending the delivery of the ordered machine. Another example is a machine which goes broke during the warranty period and which is sent to the foreign supplier for repair. The supplier makes another machine available to the buyer pending the repair, of the original machine. In both cases, temporary admission is granted to such replacement means of production, subject to the conditions laid down in Article 3 of Annex B.4.

In the absence of any Article in this Annex concerning the requirement of a Customs document and security for temporary admission Article 4 of the body of the Convention. In accordance with Article 5 of the body of the Convention and Article 2 of Annex A, Contracting Parties shall accept temporary admission papers (ATA carnets and CP'D carnets) in the instances where they may require a Customs document and security for temporary admission.

In the absence of any reservation clause, no reservations may be entered against the provisions of this Annex.

CHAPTER II

Scope

Article 2

Goods imported in connection with a manufacturing operation shall be granted temporary admission in accordance with Article 2 of this Convention (1).

COMMENTARY

- 1) See Commentary on Article 2 of the body of the Convention.

CHAPTER III

Miscellaneous provisions

Article 3

For the facilities granted by this Annex to apply :

- a) **goods imported in connection with a manufacturing operation must be owned by a person established outside the territory of temporary admission and intended for a person established in that territory (1);**

COMMENTARY

- 1) See Commentary on Article 1 of Annex B.4. The expression "person established" refers to legal persons. The condition concerning foreign ownership helps to ensure re-exportation and may enable simplification of temporary admission formalities.
- b) **all or part, as national legislation may require, of the production resulting from the use of the goods imported in connection with a manufacturing operation, as referred to in Article 1, paragraph 1, of this Annex, must be exported from the territory of temporary admission (2);**

COMMENTARY

- 2) The condition that all or part of the resulting production must be exported, concerns only the goods and articles referred to in Article 1 (1) of Annex B.4. Whether all or part of such production has to be exported, is left at the consideration of Contracting Parties. Where only a part has to be exported, the part concerned shall be duly specified in national legislation.
- c) **replacement means of production must be made available, temporarily and free of charge, to the person established in the territory of temporary admission by or through the supplier of the means of production the delivery of which is delayed or which must be repaired (3).**

COMMENTARY

- 3) See Commentary on Article 1 of Annex B.4. Replacement means of production must be made available temporarily and free of charge. The later requirement reflects commercial usage. If replacement means of production are made available after the warranty is no longer valid, there is normally a charge for them which renders them ineligible for temporary admission under Annex B.4. Such cases may, however, be dealt with under Annex E.

Replacement means of production need not be made available by the supplier of the means of production they replace. The supplier may ask a third person, for example, a supplier of corresponding means of production, to send replacement means of production to the person established in the territory of temporary admission.

Article 4

1. **The period for the re-exportation of the goods included in Article 1, paragraph 1, of this Annex shall be at least twelve months from the date of temporary admission.**
2. **The period for the re-exportation of replacement means of production shall be at least six months from the date of temporary admission (1).**

COMMENTARY

- 1) The re-exportation periods of twelve and six months, respectively, are minimum periods which goods imported in connection with a manufacturing operation must be allowed to stay in the territory of temporary admission. See also Commentary (3) on Article 7 of the body of the Convention.

The re-exportation period of replacement means of production is counted from the date of their temporary admission and not from the date when the means of production they replace are returned to service.

II. ENTRY INTO FORCE

Contracting Parties having accepted the Annex, with dates of entry into force

CONTRACTING PARTIES	Date of entry into force	CONTRACTING PARTIES	Date of entry into force
ALGERIA AUSTRIA BELGIUM BULGARIA CROATIA	8 August 1998 18 September 1997 18 September 1997 11 June 2003 1 June 1999	NETHERLANDS NIGERIA POLAND PORTUGAL ROMANIA	18 September 1997 18 September 1997 15 June 2001 18 September 1997 26 February 2003
CYPRUS CZECH REPUBLIC DENMARK FINLAND FRANCE	25 January 2005 24 February 2000 18 September 1997 18 September 1997 18 September 1997	SLOVAKIA SLOVENIA SPAIN SWEDEN TURKEY	22 December 2000 23 January 2001 18 September 1997 18 September 1997 15 March 2005
GERMANY GREECE HUNGARY IRELAND ITALY	18 September 1997 18 September 1997 18 July 2004 18 September 1997 18 September 1997	UKRAINE UNITED KINGDOM EUROPEAN COMMUNITY	22 September 2004 18 September 1997 18 September 1997

LATVIA	16 October 1999
LITHUANIA	6 February 2004
LUXEMBOURG	18 September 1997
MACEDONIA	21 July 2006
MALTA	8 April 2001

Total: 33 Contracting Parties

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ANNEX B.5

ANNEX CONCERNING GOODS IMPORTED FOR EDUCATIONAL, SCIENTIFIC OR CULTURAL PURPOSES

Entered into force : 7 September 1995

TABLE OF CONTENTS

I. Text and Commentary

Chapter I	Definitions (Article 1)
Chapter II	Scope (Article 2)
Chapter III	Miscellaneous provisions (Articles 3-8)
Appendix I	Illustrative list of pedagogic material
Appendix II	Illustrative list of welfare material
Appendix III	Illustrative list of any other goods imported in connection with educational, scientific or cultural activities

II. Entry into force

Contracting Parties having accepted the Annex

III. Reservations

Contracting Parties having entered reservations

Reservations entered (in alphabetical order of Contracting Parties)

CHAPTER I

Definitions

Article 1

For the purposes of this Annex :

a) **the term “goods imported for educational, scientific or cultural purposes” means :**

scientific equipment, pedagogic material, welfare material for seafarers, and any other goods imported in connection with educational, scientific or cultural activities (1);

COMMENTARY

- 1) Annex B.5. is devoted to promoting scientific research and educational or vocational training, lessening the disadvantages ensuing from the social deprivation affecting the people carrying out seafarer's profession, and fostering cultural activities in general. To these ends, this Annex provides for temporary admission an extremely wide range of goods. The product coverage of the Annex is defined in terms of the purposes for which the goods may be used, an exhaustive listing of them being impossible.

Contracting Parties may grant facilities greater than those provided for in the Annex in accordance with Article 17 of the body of the Convention.

b) in paragraph (a) above :

(i) the terms “scientific equipment and pedagogic material” means :

any models, instruments, apparatus, machines or accessories therefore used for purposes of scientific research or educational or vocational training (2);

COMMENTARY

- 2) The definition of “scientific equipment and pedagogic material” is based on the criterion of the purpose for which the temporarily imported equipment or material is to be used. Hence, when considering whether imported equipment or material qualifies for scientific equipment or pedagogic material, the use to which it will be put is decisive. This definition supposes use for scientific research or educational or vocational training. The definition is not intended to make a distinction between the two criteria laid down; an instrument may well be used for both scientific research and educational or vocational training.

The items covered by this definition being models, instruments, apparatus, machines or accessories therefore, it follows that laboratory animals and consumable goods which are used up during research, etc. are not covered by this Annex. Animals are granted temporary admission under Annex D. Consumable goods may be granted outright importation free if import duties and taxes and without application of import prohibitions or restrictions under the greater facilities clause.

(ii) the term “welfare material for seafarers” means :

material for the pursuit of cultural, educational, recreational, religious or sporting activities by persons charged with duties in connection with the working or service at sea of a foreign ship engaged in international maritime traffic (3)

COMMENTARY

- 3) “Welfare material for seafarers” is also defined in terms of the purpose of importation. This definition covers any material for the pursuit of cultural, educational, recreational, religious or sporting activities of seafarers. Such material is made available of seafarers since theirs is a profession which continues, in general, to deprive them of many of the social advantages which are regarded as normal by other persons. Seafarers are frequently away from home for very long periods and, while at sea, are confined to the limited circle of their shipmates, and restricted in their activities by the physical limitations of life on board a ship. Calls at foreign ports do not always offer much possibility of any worthwhile recreation in its widest sense, since the barriers of differing languages and social structures are real impediments. In addition, such calls may in some cases, especially for tankers, be of very short duration and at places far removed from centres of population.

A seafarer in the sense of this definition is any person carried on board a ship and charged with duties in connection with its working or service at sea. This includes not only crew members (including the master and officers) but also ancillary staff such as doctors, hairdressers and salesmen, even if they are self-employed. However, this definition excludes persons who are on board ship only whilst it remains in port, even if they perform some duties during that period.

Illustrative lists of “pedagogic material”, “welfare material for seafarers” and “any other goods imported in connection with educational, scientific or cultural activities” are reproduced at Appendices I, II and III, respectively, to this Annex (4).

COMMENTARY

- 4) Illustrative lists constitute an official interpretation of what kind of goods are covered in Annex B.5. The lists are an integral part of the Annex which means that Contracting Parties are obliged to grant temporary admission to the goods mentioned therein. This does not mean that temporary admission can be denied to goods which are not specifically mentioned, insofar they are imported for the purposes specified in the Annex.

The use of illustrative lists also makes it unnecessary to amend them frequently to keep abreast of technical and other developments.

CHAPTER II

Scope

Article 2

The following goods shall be granted temporary admission in accordance with Article 2 of this Convention (1) :

COMMENTARY

- 1) See Commentary on Article 2 of the body of the Convention.
- a) goods imported exclusively for educational, scientific or cultural purposes (2);**

COMMENTARY

- 2) The word “exclusively” introduces a restriction as regards the use to which the goods may be put. To qualify for temporary admission under this Annex, imported goods must be used exclusively for educational, scientific or cultural purposes. It follows that instruments, apparatus, machines and accessories for general use such as air-conditioning plant, typewriters, calculating machines etc. which may be used in connection with scientific research or education in general but which are not intended exclusively for these purposes, do not satisfy the condition of Article 2 (a).
- b) spare parts for scientific equipment and pedagogic material which has been granted temporary admission under paragraph (a) above, and tools specially designed for the maintenance, checking, gauging or repair of such equipment (3) (4).**

COMMENTARY

- 3) Spare parts must be intended for the repair of scientific equipment and pedagogic material admitted temporarily under this Annex, whereas tools must be specially designed for the maintenance, checking, gauging or repair of scientific equipment and pedagogic material admitted temporarily.
- 4) The word “equipment” in the English text covers both scientific equipment and pedagogic material.

CHAPTER III

Miscellaneous provisions

Article 3

For the facilities granted by this Annex to apply :

- a) goods imported for educational, scientific or cultural purposes must be owned by a person established outside the territory of temporary admission and must be imported by approved institutions in reasonable quantities having regard to the purpose of the importation. They must not be used for commercial purposes (1);**

COMMENTARY

- 1) The condition that goods imported for educational, scientific or cultural purposes must be owned by a foreign legal person helps to ensure re-exportation and may enable simplification of temporary admission formalities.

Contracting Parties may restrict temporary admission under this Annex to be the exclusive right of approved institutions. This is a further guarantee that imported goods will be used only for the purposes specified in the Annex. Such institutions which may be public or private scientific, educational or cultural institutions, must be approved by the competent authorities of the importing Contracting Party for the specific purpose of receiving goods on temporary admission under this Annex.

Such competent authorities need not be Customs authorities. Contracting Parties are free to determine the procedure for approval and the conditions which must be met. The approval may be granted on a permanent basis or for a given period open to extension, and may be withdrawn for valid reasons. Contracting Parties may also control the use of temporarily admitted goods by approved institutions in an appropriate manner.

Contracting Parties which allow temporary admission by any natural or legal person for the purposes specified in the Annex are granting a greater facility. Alternatively, temporary admission by those persons may be allowed under Annex E concerning partial relief from import duties and taxes.

Contracting Parties may restrict temporary admission to reasonable quantities of goods having regard to the purpose of the importation. When applying this condition, Contracting Parties should see to it that the objectives for which the goods are imported are capable of being reached.

Temporarily admitted goods must not be used for commercial purposes. This condition is particularly important for those Contracting Parties who permit importation by any natural or legal person but who wish nevertheless to guard against the use of imported goods for commercial purposes.

- b) **welfare material for seafarers must be used on board foreign ships engaged in international maritime traffic, or must be unloaded from the ship to be temporarily used ashore by the crew, or must be imported for use in hostels, clubs or recreation centres for seafarers, managed either by official organizations or by religious or other non-profit making organizations, and places of worship where services for seafarers are regularly held (2).**

COMMENTARY

- 2) There are three circumstances in which temporary admission for welfare material for seafarers shall be granted. First, such material may be for use on board foreign ships engaged in international maritime traffic. Ships must be foreign; this Annex does not deal with welfare material on board national ships. Further, ships must be engaged in international maritime traffic. Hence ships lying solely in inland waterways are not covered in this Annex.

The Annex places no limitation on the method by which the material may be imported. Thus temporary admission shall be granted to both material carried on board ship and to that delivered for use on board ships lying in a port. After all, many of the articles carried onboard ships such as books and films, have only a transient value as welfare material. For this reason, Contracting Parties should also allow the exchange or transfer of welfare material between ships entitled to the facilities available under this Annex. With a view to accelerating rotation of welfare material in order to make it available to as many seafarers as possible, temporary admission should also be granted to material which has been used on board a ship and is removed from that ship for re-exportation, as well as to imported material which is awaiting further disposal at a port.

Second, welfare material may be unloaded from a foreign ship for temporary use ashore by the crew. This facility which would be of particular interest for cultural, religious and sports activities, would allow seafarers to take full advantage of their often short calls at ports.

Third, welfare material may be imported for use in hostels, clubs or recreation centres for seafarers. Such institutions must be managed by official organizations or by religious or other non-profit making organizations. Accordingly, clubs, etc. set up for profit making purposes are excluded from the benefit of temporary admission even though they may be for exclusive use by seafarers. Welfare material may also be imported for use at places of worship where services for seafarers are regularly held.

Even though there is no provision to that effect in this Annex, Contracting Parties should apply temporary admission facilities to welfare material which is removed from its place of use for repair in another place in the territory of temporary admission.

Article 4

Temporary admission of scientific equipment, pedagogic material and welfare material for seafarers used on board ships shall be granted without a Customs document or security being required. Where necessary, an inventory together with a written undertaking to re-export, may be required for scientific equipment and pedagogic material (1) (2).

COMMENTARY

- 1) Given that temporary admission of scientific equipment and pedagogic material may be restricted to approved institutions which makes it possible for the Customs to exercise any control measures deemed necessary, such equipment and material shall be admitted without a Customs document or security being required. As to what constitutes a Customs document, see Commentary (1) on Article 4 of the body of the Convention.

Instead of a Customs document and security, Contracting Parties may require an inventory of scientific equipment and pedagogic material, together with a written undertaking to re-export. For the benefits of such a simplification and the contents and legal effects of an undertaking, see Commentary (1) on Article 4 of the body of the Convention.

The requirement for a Customs document and security shall also be waived in respect of welfare material for seafarers which is used on board ships. Conversely, such document and security may be required in respect of welfare material which is taken ashore for use by the crew or which is imported for use in hostels, clubs, recreation centres, etc. In accordance with Article 5 of the body of the Convention and Article 2 of Annex A, Contracting Parties shall accept temporary admission papers (ATA carnets and CPD carnets) in the instances where they may require a Customs document and security for temporary admission. However, nothing prevents Contracting Parties from accepting an inventory and a written undertaking to re-export also in those cases.

- 2) Contracting Parties have the right to enter reservations, in respect of the provisions of this Article, insofar as they relate to scientific equipment and pedagogic material, see Article 6 of this Annex.

Article 5

The period for the re-exportation of goods imported for educational, scientific or cultural purposes shall be at least twelve months from the date of temporary admission (1).

COMMENTARY

- 1) The re-exportation period of twelve months is a minimum period which goods imported for educational, scientific or cultural purposes must be allowed to stay in the territory of temporary admission. See also Commentary (3) on Article 7 of the body of the Convention.

Article 6

Each Contracting Party shall have the right to enter a reservation, in accordance with Article 29 of this Convention, in respect of the provisions of Article 4 of this Annex, insofar as they relate to scientific equipment and pedagogic material (1).

COMMENTARY

- 1) In order to take the position of the Contracting Parties in which the rates of import duties and taxes are high into account, reservations are allowed in respect of Article 4 of this Annex, insofar as it provides for the waiver of a Customs document for temporary admission of scientific equipment and pedagogic material. In view of the importance of promoting scientific research and professional and vocational training, Contracting Parties are invited to enter a reservation only where absolutely necessary and to apply the requirement for security only sparingly.

No other reservations to this Annex are permitted.

Article 7

The Appendices to this Annex shall be construed to be an integral part thereof (1).

COMMENTARY

- 1) When accepting Annex B.5., Contracting Parties are required to accept all three Appendices thereto.

Article 8

Upon its entry into force this Annex shall, in accordance with Article 27 of this Convention, terminate and replace the Customs Convention on welfare material for seafarers, Brussels, 1 December 1964, the Customs Convention on the temporary importation of scientific equipment, Brussels, 11 June 1968, and the Customs Convention on the temporary importation of pedagogic material, Brussels, 8 June 1970, in relations between the Contracting Parties which have accepted this Annex and are Contracting Parties to those Conventions (1).

COMMENTARY

- 1) See Commentary on Article 27 of the body of the Convention.

APPENDIX I

Pedagogic material

Illustrative list

a) Sound or image recorders or reproducers, such as :

**Slide and filmstrip projectors;
Cinematographic projectors;
Back-projectors and episcopes;
Magnetophones, magnetoscopes and video equipment;
Closed-circuit television equipment.**

b) Sound and image media, such as :

**Slides, filmstrips and microfilms;
Cinematographic films;
Sound recordings (magnetic tapes, discs);
Videotapes.**

c) Specialized material, such as :

**Bibliographic equipment and audio-visual material for libraries;
Mobile libraries;
Language laboratories;
Simultaneous interpretation equipment;
Programmed teaching machines, mechanical or electronic;
Material specially designed for the educational or vocational training of handicapped persons.**

d) Other material, such as :

**Wall charts, models, graphs, maps, plans, photographs and drawings;
Instruments, apparatus and models designed for demonstrational purposes;
Collections of items with visual or audio pedagogic information, prepared for the teaching of a subject (study kits);
Instruments, apparatus, tools and machine-tools for learning a trade or craft;
Equipment, including specially adapted or designed vehicles for use in relief operations, which is imported for the training of persons involved in relief operations.**

APPENDIX II

Welfare material for seafares

Illustrative list

a) Reading material, such as :

**Books;
Correspondence courses;
Newspapers, journals and periodicals;
Pamphlets on welfare facilities in ports.**

b) Audio-visual material, such as :

**Sound and image reproducing instruments;
Tape-recorders;
Radio sets, television sets;
Cinematographic and other projectors;
Recordings on tapes or discs (language courses, radio programmes, greetings, music and entertainment);
Films, exposed and developed;
Film slides,
Videotapes.**

c) Sports gear, such as :

**Sports wear;
Balls;
Rackets and nets;
Deck games;
Athletic equipment;
Gymnastic equipment.**

d) Hobby material, such as :

**Indoor games;
Musical instruments; Material for amateur dramatics;
Materials for painting, sculpture, woodwork and metalwork, carpet making, etc.**

e) Equipment for religious activities

f) Parts and accessories for welfare material.

APPENDIX III

Any other goods imported in connection with educational, scientific or cultural activities

Illustrative list

Goods, such as /

1. Costumes and scenery items sent on loan free of charge to dramatic societies or theatres;
2. Music scores sent on loan free of charge to music theatres or orchestras.

II. ENTRY INTO FORCE

Contracting Parties having accepted the Annex, with dates of entry into force

CONTRACTING PARTIES	Date of entry into force	CONTRACTING PARTIES	Date of entry into force
ALGERIA ANDORRA AUSTRIA BELARUS BELGIUM	8 August 1998 2 December 1998 7 September 1995 7 August 1998 18 September 1997	NETHERLANDS NIGERIA POLAND PORTUGAL ROMANIA	18 September 1997 7 September 1995 15 June 2001 18 September 1997 26 February 2003
BULGARIA CROATIA CYPRUS CZECH REPUBLIC DENMARK	11 June 2003 1 June 1999 25 January 2005 24 February 2000 18 September 1997	RUSSIAN FED. SLOVAKIA SLOVENIA SPAIN SWEDEN	18 July 1996 22 December 2000 23 January 2001 18 September 1997 18 September 1997
ESTONIA FINLAND FRANCE GERMANY GREECE	17 April 1996 18 September 1997 18 September 1997 18 September 1997 18 September 1997	SWITZERLAND TAJIKISTAN TURKEY UKRAINE UNITED KINGDOM	7 September 1995 27 November 1997 15 March 2005 22 September 2004 18 September 1997
HUNGARY IRELAND ITALY LATVIA LITHUANIA	18 July 2004 18 September 1997 18 September 1997 16 October 1999 26 May 1998	ZIMBABWE EUROPEAN COMMUNITY	7 September 1995 18 September 1997
LUXEMBOURG MALTA MACEDONIA MAURITIUS MONGOLIA	18 September 1997 8 April 2001 21 July 2006 7 September 1995 5 September 2003		

Total: 42 Contracting Parties

III. RESERVATIONS

Contracting Parties having entered reservations

Austria
Belgium
Bulgaria
Croatia
Cyprus
Czech Republic
Estonia
Finland
Germany
Greece
Hungary
Ireland
Italy
Lithuania
Macedonia
Malta
Netherlands
Poland*
Portugal
Romania
Slovenia
Spain
Sweden
Switzerland
Turkey
United Kingdom
Zimbabwe
European Community

AUSTRIA

Article 4 :

As concerns scientific equipment and pedagogic material, Community legislation stipulates that such material must be subjected to the normal formalities for being placed under the arrangements for temporary admission.

BELGIUM

Article 4 :

As concerns scientific equipment and pedagogic material, Community legislation stipulates that such material must be subjected to the normal formalities for being placed under the arrangements for temporary admission.

BULGARIA

Article 4 :

As concerns scientific equipment and pedagogic material, Community legislation stipulates that such material must be subjected to the normal formalities for being placed under the arrangements for temporary admission.

CROATIA

Pursuant to Article 6, in respect of Article 4, as concerns scientific equipment and pedagogic material, Croatian legislation requires production of temporary admission papers for such equipment and material.

CYPRUS

Annex B.5.

Pursuant to Article 6, in respect of Article 4, as concerns scientific equipment and pedagogic material, temporary admission of such equipment and material shall be subject to the normal formalities for being placed under the arrangements for temporary admission.

CZECH REPUBLIC

Reservation pursuant to Article 6, in respect of Article 4 :

Scientific equipment and pedagogic material shall be subject to the normal formalities for being placed under the arrangements for temporary admission.

ESTONIA

Annex B.5.

On the basis of Article 6 of Annex B.5. temporary admission papers shall not be issued to scientific equipment and pedagogical material described in Article 4 of Annex B.5. without a customs document and stock register together with the obligation of re-export in a written form.

FINLAND

Pursuant to Article 6, in respect of Article 4, as concerns scientific equipment and pedagogic material, Community legislation stipulates that such equipment and material must be subjected to the normal formalities for being placed under the arrangements for temporary admission.

GERMANY

Pursuant to Article 6, in respect of Article 4, as concerns scientific equipment and pedagogic material, Community legislation stipulates that such equipment and material must be subjected to the normal formalities for being placed under the arrangements for temporary admission.

GREECE

Pursuant to Article 6, in respect of Article 4, as concerns scientific equipment and pedagogic material, Community legislation stipulates that such equipment and material must be subjected to the normal formalities for being placed under the arrangements for temporary admission.

HUNGARY

Annex B.5.

Pursuant to Article 6, in respect of Article 4, as concerns scientific equipment and pedagogic material, Community legislation stipulates that such equipment and material must be subject to the normal formalities for being placed under the arrangements for temporary admission.

IRELAND

Pursuant to Article 6, in respect of Article 4, as concerns scientific equipment and pedagogic material, temporary admission of such equipment and material shall be subject to the normal formalities for being placed under the arrangements for temporary admission.

ITALY

Pursuant to Article 6, in respect of Article 4, as concerns scientific equipment and pedagogic material, temporary admission of such equipment and material shall be subject to the normal formalities for being placed under the arrangements for temporary admission.

LITHUANIA

In respect of Article 4 of Annex B.5., in the cases specified by the legal acts of the Republic of Lithuania, the standard procedures of temporary admission shall be carried out in connection with temporary admission or scientific equipment and pedagogic material.

MACEDONIA

Under the terms of the Article 6 of the Annex B5 and according to its Article 4, the Republic of Macedonia declares that the temporary admission of scientific equipment and pedagogic material will be granted with required Customs document or security, under its national laws and regulations.

MALTA

Pursuant to Article 6 an inventory accompanying a Customs document is required for any goods covered by this Annex.

NETHERLANDS

Pursuant to Article 6, in respect of Article 4, as concerns scientific equipment and pedagogic material, temporary admission of such equipment and material shall be subject to the normal formalities for being placed under the arrangements for temporary admission.

POLAND

Article 4 in accordance with Article 6 :

According to Polish legislation, scientific equipment and pedagogic material are subjected to usual formalities which are required in respect of temporary admission procedure - the filing of application for permission of using of temporary admission procedure together with a Customs declaration for placing of goods under this procedure and the provision of security.

PORTUGAL

Pursuant to Article 6, in respect of Article 4, as concerns scientific equipment and pedagogic material, temporary admission of such equipment and material shall be subject to the normal formalities for being placed under the arrangements for temporary admission.

ROMANIA

Article 6 :

As concerns scientific equipment and pedagogic material, Romanian legislation sets forth that such equipment and material must be subject to the customs formalities for being placed under the arrangements for temporary admission.

SLOVENIA

Pursuant to Article 6, in respect of Article 4, as concerns scientific equipment and pedagogic material, Slovenian legislation stipulates that such equipment and material is subjected to the normal formalities for being placed under the arrangements for beginning temporary admission procedure.

SPAIN

Pursuant to Article 6, in respect of Article 4, as concerns scientific equipment and pedagogic material, temporary admission of such equipment and material shall be subject to the normal formalities for being placed under the arrangements for temporary admission.

SWEDEN

Pursuant to Article 6, in respect of Article 4, as concerns scientific equipment and pedagogic material, Community legislation stipulates that such equipment and material must be subjected to the normal facilities for being placed under the arrangements for temporary admission.

SWITZERLAND

Reservation in respect of Article 4 by application of Article 6 :

A Customs document is required for the temporary admission of scientific equipment and pedagogic material.

TURKEY

Annex B.5.

Pursuant to Article 6, in respect of Article 4, as concerns scientific equipment and pedagogic material, Turkish legislation stipulates that such equipment and material must be subjected to the normal formalities for being placed under the arrangement for temporary admission.

UNITED KINGDOM

Pursuant to Article 6, in respect of Article 4, as concerns scientific equipment and pedagogic material, Community legislation stipulates that such equipment and material must be subjected to the normal facilities for being placed under the arrangements for temporary admission.

ZIMBABWE

Article 4 :

A suitable guarantee may be required in so far as they relate to Scientific Equipment and Pedagogic Material.

EUROPEAN COMMUNITY

Pursuant to Article 6, in respect of Article 4, as concerns scientific equipment and pedagogic material, temporary admission of such equipment and material shall be subject to the normal formalities for being placed under the arrangements for temporary admission.

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ANNEX B.6

ANNEX CONCERNING TRAVELLERS' PERSONAL EFFECTS AND GOODS IMPORTED FOR SPORTS PURPOSES (1)

Entered into force : 11 August 1995

TABLE OF CONTENTS

I. Text and Commentary

Chapter I	Definitions (Article 1)
Chapter II	Scope (Article 2)
Chapter III	Miscellaneous provisions (Articles 3-7)
Appendix I	Illustrative list of personal effects
Appendix II	Illustrative list of goods imported for sports purposes

II. Entry into force

Contracting Parties having accepted the Annex

CHAPTER I

Definitions

Article 1

For the purposes of this Annex, the term :

a) “traveller” means :

any person who temporarily enters the territory of a Contracting Party in which he or she does not normally reside, for the purposes of tourism, sports, business, professional meetings, health, study, etc. (2);

COMMENTARY

- 1) Annex B.6. deals with temporary admission facilities for two categories of goods which are closely related but which so far have been treated differently at international level. Firstly, this Annex provides for temporary admission for travelers personal effects which were treated in a number of previous international instruments concerning travel and tourism. Secondly, this Annex covers temporary admission of goods imported for sports purposes which is now for the first time regulated internationally. Thus Contracting Parties may grant temporary admission to both the personal effects of travelers participating in sports contests and to special equipment not qualifying as personal effects of travelers such as race cars, under one single Annex.

Contracting Parties may grant facilities greater than those provided for in the Annex in accordance with Article 17 of the body of the Convention.

In the absence of any reservation, clause, no reservations may be entered against the provisions of this Annex.

- 2) The concept of “traveller” as used in this Annex is much wider in scope than the traditional concept of “tourist” in that definition (a) includes athletes, business travelers, delegates to meetings of international organizations, students, etc.

2. “personal effects” means :

all articles, new or used, which a traveller may reasonably require for his or her personal use during the journey, taking into account all the circumstances of the journey, but excluding any goods imported for commercial purposes. An illustrative list of personal effects is reproduced at Appendix I to this Annex (3) (4);

COMMENTARY

- 3) In definition (b), expressions such as “reasonably”, “personal use”, “during the journey”, “all the circumstances of the journey” offer guidance to the Customs authorities in determining the quantity of articles which qualify as personal effects. The word “journey” refers to the traveller’s voyage itself as well as to any intermediate stays.

Personal effects may be new or used but any goods imported for commercial purposes are excluded.

- 4) The illustrative list in Appendix I to Annex B.6. is based on Standard 20 of Kyoto Convention Annex F.3. concerning Customs facilities to travelers. The list in Appendix I has been completed and brought up to date by adding items which reflect the extended concept of “traveller” as used in this Annex or new hobbies.

Since an exhaustive listing of the goods covered by this Annex is impossible, the lists in Appendices I and II are only illustrative. On the other hand, illustrative lists make it unnecessary to frequently amend the lists to keep abreast of technical and other developments.

The illustrative lists in Appendices I and II constitute an official interpretation of what kind of goods are covered in Annex B.6. The lists are an integral part of the Annex which means that Contracting Parties are obliged to grant temporary admission to the goods mentioned therein. This does not mean that temporary admission can be denied to goods which are not specifically mentioned, insofar such goods are travellers’ personal effects or sports goods within the meaning of this Annex.

c) “goods imported for sports purposes” means :

sports requisites and other articles for use by travelers in sports contests or demonstrations or for training in the territory of temporary admission. An illustrative list of such goods is reproduced at Appendix II to this Annex (4) (5).

COMMENTARY

- 5) The illustrative list in Appendix I to Annex B.6. is based on Standard 20 of Kyoto Convention Annex F.3. concerning Customs facilities to travelers. The list in Appendix I has been completed and brought up to date by adding items which reflect the extend concept of “traveller” as used in this Annex or new hobbies.

Since an exhaustive listing of the goods covered by this Annex is impossible, the lists in Appendices I and II are only illustrative. On the other hand, illustrative lists make it unnecessary to frequently amend the lists to keep abreast of technical and other developments.

The illustrative lists in Appendices I and II constitute an official interpretation of what kind of goods are covered in Annex B.6. The lists are an integral part of the Annex which means that Contracting Parties are obliged to grant temporary admission to the goods mentioned therein. This does not mean that temporary admission can be denied to goods which are not specifically mentioned, insofar such goods are travellers’ personal effects or sports goods within the meaning of this Annex.

- 6) Definition (c) also covers sports requisites and other articles used for training purposes in the territory of temporary admission. This recognizes the widespread custom of athletes to train in foreign countries.

CHAPTER II

Scope

Article 2

Personal effects and goods imported for sports purposes shall be granted temporary admission in accordance with Article 2 of this Convention (1).

COMMENTARY

- 1) See Commentary on Article 2 of the body of the Convention.

CHAPTER III

Miscellaneous provisions

Article 3

For the facilities granted by this Annex to apply :

- a) personal effects must be imported on the person or in the baggage (whether or not accompanied) of the traveller (1);**

COMMENTARY

- 1) Unaccompanied baggage means baggage arriving or leaving before or after the traveller. Contracting Parties should allow a traveller's unaccompanied baggage to be cleared by a person other than the traveller, acting in his name/on his behalf.
- b) goods imported for sports purposes must be owned by a person established or resident outside the territory of temporary admission, and must be imported in reasonable quantities in the light of their intended use (2).**

COMMENTARY

- 2) The expression "person established" is used in connection with legal persons whereas "person resident" refers to natural persons. It is the Customs authorities which determine the reasonable quantities of goods imported for sports purposes which qualify for temporary admission. The condition concerning foreign ownership helps to ensure re-exportation and may enable simplification of temporary admission formalities.

Goods imported for sports purposes need not be imported by the persons using them but they may be imported by, for example, a sports association established in the territory of temporary admission, with a view to their use by arriving foreign athletes.

Article 4

- 1. Temporary admission of personal effects shall be granted without a Customs document or security being required. However, in the case of articles which involve a high amount of import duties and taxes, a Customs document and security may be required (1).**

COMMENTARY

- 1) In view of the personal nature of the articles involved, the short stay in the territory of temporary admission and restrained goods carrying capacity of travelers, temporary admission of travellers' personal effects shall, as a main rule, be granted without a Customs document, see Commentary (1) on Article 4 of the body of the Convention. Normally an oral declaration by the traveller is sufficient and no list of the goods or a written undertaking to re-export shall be required. In particular, a Customs document and security should be waived for portable dialysis and similar medical apparatus for personal use. Any disposable items imported in connection with the use of these apparatus should be granted duty free admission.

However, to safeguard the revenue, a Customs document and security may be required for articles involving a high amount of import duties and taxes. No uniform rule as to what constitutes a high amount of import duties and taxes exists, since this depends on both the value of the articles and the duty and tax rates applicable.

- 2. Whenever possible, an inventory of the goods together with a written undertaking to re-export, may be accepted for goods imported for sports purposes, in lieu of a Customs document and security (2) (3).**

COMMENTARY

- 2) Contracting Parties may require a Customs document and security for goods imported for sports purposes, given their great variety and, sometimes, high value. However, the text of Article 4 (2) has been drafted with facilitation in mind inviting Contracting Parties to accept, whenever possible, an inventory of the goods together with a written undertaking to re-export, in lieu of a Customs document and security. Regarding the contents and legal effects of an undertaking, see Commentary on Article 4 of the body of the Convention.
- 3) (3) In accordance with Article 5 of the body of the Convention and Article 2 of Annex A, Contracting Parties shall accept temporary admission papers (ATA carnets and CPD carnets) in the instances where they may require a Customs document and security for temporary admission.

Article 5

1. **Personal effects shall be re-exported at the latest when the person who imported them leaves the territory of temporary admission (1).**

COMMENTARY

- 1) The text implies that personal effects may be re-exported prior to the departure of the traveller.
2. **The period for the re-exportation of goods imported for sports purposes shall be at least twelve months from the date of temporary admission (2).**

COMMENTARY

- 2) The re-exportation period of twelve months is a minimum period which the goods imported for sports purposes must be allowed to stay in the territory of temporary admission. See also Commentary (3) on Article 7 of the body of the Convention.

The re-exportation period of twelve months allows the person concerned to cope with the circumstances in which temporary admission is applied for, such as a training period followed with participation in successive contests.

Article 6

The Appendices to this Annex shall be construed to be an integral part thereof (1).

COMMENTARY

- 1) When accepting Annex B.6., Contracting Parties are required to accept both Appendices thereto.

Article 7

Upon its entry into force this Annex shall, in accordance with Article 27 of this Convention, terminate and replace the application of Article 2 and 5 of the Convention concerning Customs facilities for touring, New York, 4 June 1954, in relations between the Contracting Parties which have accepted this Annex and are Contracting Parties to that Convention (1).

COMMENTARY

- 1) See Commentary on Article 27 of the body of the Convention.

APPENDIX I

Personal effects

Illustrative list

1. **Clothing.**
2. **Toilet articles.**
3. **Personal jewellery.**
4. **Still and motion picture cameras together with a reasonable quantity of film and accessories therefore.**
5. **Portable slide or film projectors and accessories therefor together with a reasonable quantity of slides or films**
6. **Video cameras and portable video recorders, with a reasonable quantity of tapes.**
7. **Portable musical instruments.**
8. **Portable gramophones with records.**
9. **Portable sound recorders and reproducers (including dictating machines), with tapes.**
10. **Portable television sets.**
11. **Portable television sets.**
12. **Portable typewriters.**
13. **Portable calculators.**
14. **Portable personal computers.**
15. **Binoculars.**
16. **Perambulators.**
17. **Wheel-chairs for invalids.**
18. **Sports equipment such as tents and other camping equipment, fishing equipment, climbing equipment, diving equipment, sporting firearms with ammunition (1), non-motorized bicycles, canoes or kayaks less than 5.5 metres long, skis, tennis rackets, surfboards, windsurfers, hang-gliders and delta wings, golfing equipment.**
19. **Portable dialysis and similar medical apparatus, and the disposable items imported for use therewith.**
20. **Other articles clearly of a personal nature.**

COMMENTARY

- 1) In many CCC Members, the importation of certain goods such as firearms is subject to a permit issued by an authority other than Customs. Contracting Parties are free to apply such measures under Article 19 of the body of the Convention. See also Article 16 (2) of the body of the Convention.

APPENDIX II

Goods imported for sports purposes

Illustrative list

A. Track and field equipment, such as :

- hurdies;
- javelins, discuses, poles, shots, jammers.

B. Ball game equipment, such as :

- balls of any kind;
- rackets, mallets, clubs, sticks and the like;
- nets of any kind;
- goalposts.

C. Winter sports equipment, such as :

- skis and sticks;
- skates;
- bobsleighs;
- curling equipment.

D. Sports wear, shoes, gloves, headgear, etc., of any kind.

E. Water sports equipment, such as :

- canoes and kayaks;
- sail and row boats, sails, oars and paddles;
- surf boards and sails.

F. Motor vehicles and craft (1), such as :

- cars;
- motor bicycles;
- motor boats.

G. Equipment for miscellaneous events, such as :

- sports arms and ammunition;
- non-motorized bicycles;
- archer's bows and arrows;
- fencing equipment;
- gymnastics equipment;
- compasses;
- wrestling mats and tatamis;
- weight-lifting equipment;
- riding equipment, sulkies;
- hand-gliders, delta wing, windsurfers;
- climbing equipment;
- music cassettes to accompany the performance.

H. Auxiliary equipment, such as :

- measuring and score display equipment;
- blood and urine test apparatus.

COMMENTARY

- 1) In accordance with the principle that for the purpose of the Istanbul Convention, goods are attributed to the various Annexes on the basis of the purpose of their temporary admission, Annex B.6. includes motor vehicles and craft which are used for sports purposes. Thus, for example, racing motor bicycles are granted temporary admission under Annex B.6. whilst the lorry or van carrying them falls within the purview of Annex C to the Convention.

Item F of Appendix II covers different kinds of vehicles such as racing vehicles, rally cars, veteran cars, etc. The fact that some vehicles may carry ordinary registration plates does not exclude them from the scope of this Annex insofar as they satisfy the definition of “goods imported for sports purposes”.

II. ENTRY INTO FORCE

Contracting Parties having accepted the Annex, with dates of entry into force

CONTRACTING PARTIES	Date of entry into force	CONTRACTING PARTIES	Date of entry into force
ALGERIA ANDORRA AUSTRIA BELGIUM BULGARIA	8 August 1998 2 December 1998 11 August 1995 18 September 1997 11 June 2003	LUXEMBOURG MACEDONIA MALTA NETHERLANDS NIGERIA	18 September 1997 21 July 2006 8 April 2001 18 September 1997 11 August 1995
CROATIA CYPRUS CZECH REPUBLIC DENMARK ESTONIA	1 June 1999 25 January 2005 24 February 2000 18 September 1997 17 April 1996	POLAND PORTUGAL ROMANIA SLOVAKIA SLOVENIA	15 June 2001 18 September 1997 26 February 2003 22 December 2000 23 January 2001
FINLAND FRANCE GERMANY GREECE HONG KONG, CHINA	18 September 1997 18 September 1997 18 September 1997 18 September 1997 11 August 1995	SPAIN SWEDEN SWITZERLAND TURKEY UKRAINE	18 September 1997 18 September 1997 11 August 1995 15 March 2005 22 September 2004
HUNGARY IRELAND ITALY LATVIA LITHUANIA	18 July 2004 18 September 1997 18 September 1997 16 October 1999 26 May 1998	UNITED KINGDOM ZIMBABWE EUROPEAN COMMUNITY	18 September 1997 11 August 1995 18 September 1997

Total: 38 Contracting Parties

ANNEX B.7

ANNEX CONCERNING TOURIST PUBLICITY MATERIAL (1)

Entry into force : 18 September 1997

TABLE OF CONTENTS

I. Text and Commentary

Chapter I	Definition (Article 1)
Chapter II	Scope (Article 2)
Chapter III	Miscellaneous provisions (Articles 3-7)
Appendix	Illustrative list of tourist publicity material

II. Entry into force

Contracting Parties having accepted the Annex

CHAPTER I

Definition

Article 1

For the purposes of this Annex the term “tourist publicity material” means :

Goods imported for the purpose of encouraging the public to visit another foreign country, in particular in order to attend cultural, religious, touristic, sporting or professional meetings or demonstrations held there (2). An illustrative list of such material is reproduced at the Appendix to this Annex (3).

COMMENTARY

- 1) Annex B.7. contributes to promoting international tourism by facilitating the circulation of tourist publicity documents and other material aimed at encouraging the public to visit a foreign country.

Contracting Parties may grant facilities greater than those provided for in the Annex in accordance with Article 17 of the body of the Convention.

In the absence of any Article in this Annex concerning the waiver of a Customs document and security for temporary admission Article 4 of the body of the Convention applies. As to what constitutes a Customs document, see Commentary (1) on Article 4 of the body of the Convention. In accordance with Article 5 of the body of the Convention and Article 2 of Annex A, Contracting Parties shall accept temporary admission papers (ATA carnet) in the instances they may require a Customs document and security for temporary admission.

In the absence of any reservation clause, no reservations may be entered against the provisions of this Annex.

- 2) The categories of meetings or demonstrations mentioned in this definition re only examples; tourist publicity material may also concern other attractions such as spas.
- 3) An illustrative list constitutes an official interpretation of what kind of material is covered in Annex B.7. The list is an integral part of the Annex which means that Contracting Parties are obliged to grant temporary admission to the material mentioned therein. This does not mean that temporary admission can be denied to material which is not specifically mentioned, insofar such material is imported for the purposes specified in the Annex.

The use of an illustrative list also contributes to covering as wide a range of material as possible and allows for technological developments while avoiding difficulties in interpretation.

CHAPTER II

Scope

Article 2

Except for the material referred to in Article 5 of this Annex for which outright importation free of import duties and taxes shall be granted (1), tourist publicity material shall be granted temporary admission in accordance with Article 2 of this Convention (2).

COMMENTARY

- 1) Annex B.7. in fact covers two different Customs procedures. As a main rule, temporary admission is provided for the tourist publicity material covered therein. The material included in Article 5 of the Annex constitutes an exception, since no provision is made for its re-exportation. For this material outright importation free of import duties and taxes is provided for.
- 2) (2) See Commentary on Article 2 of the body of the Convention.

CHAPTER III

Miscellaneous provision

Article 3

For the facilities granted by this Annex to apply, tourist publicity material must be owned by a person established outside the territory of temporary admission, and must be imported in reasonable quantities in the light of its intended use (1).

COMMENTARY

- 1) The condition that tourist publicity material must be owned by a foreign legal person helps to guarantee re-exportation and may enable simplification of temporary admission formalities.

Contracting Parties may restrict temporary admission to quantities deemed reasonable in the light of the intended use of the material imported. When applying this conditions, Contracting Parties should see to it that the objectives for which the material is imported are capable of being reached.

Article 4

The period for the re-exportation of tourist publicity material shall be at least twelve months from the date of temporary admission (1).

COMMENTARY

- 1) The re-exportation period of twelve months is a minimum period which tourist publicity material must be allowed to stay in the territory of temporary admission. See also Commentary (3) on Article 7 of the body of the Convention.

Article 5

Outright importation free of import duties and taxes shall be granted for the following publicity material (1) :

COMMENTARY

- 1) Article 5 deals with tourist publicity material which will not be re-exported, either because it is for free distribution (Items (a) and (b)) or because to require its re-exportation would serve no useful purpose (Item (c)). Therefore, this material shall be granted outright importation free of import duties and taxes, since it has no commercial value. The material shall also be free of import prohibitions or restrictions of economic character.
- a) **Documents (folders, pamphlets, books, magazines, guides, posters framed or unframed, unframed photographs and photographic enlargements, maps whether illustrated or not, printed window transparencies for free distribution, provided these documents do not contain more than 25% private commercial advertising (2) and are obviously designed for general publicity purposes;**
- b) **Lists and year-books of foreign hotels published or sponsored by official tourist agencies and time-tables of transport services operating abroad, when such documents are for free distribution and do not contain more than 25% private commercial advertising (2);**

COMMENTARY

- 2) Whether or not the share of private commercial advertising exceeds 25% may be determined, for example, by comparing the number of pages containing such advertising with the total number of pages of a document.
- c) **Technical material sent to the accredited representatives or correspondents appointed by national official tourist agencies, not intended for distribution, i.e., year-books, telephone directories, lists of hotels, catalogues of fairs, samples of negligible value of handicraft, documentation about museums, universities, spas and similar institutions.**

Article 6

The Appendix to this Annex shall be construed to be an integral part thereof (1).

COMMENTARY

- 1) See Commentary (3) on Article 1 of this Annex.

Article 7

Upon its entry into force this Annex shall, in accordance with Article 27 of this Convention, terminate and replace the Additional Protocol to the Convention concerning Customs facilities for touring, relating to the importation of tourist publicity documents and material, New York, 4 June 1954, in relations between the Contracting Parties which have accepted this Annex and are Contracting Parties to that Protocol (1).

COMMENTARY

- 1) See Commentary on Article 27 of the body of the Convention

APPENDIX

Tourist publicity material

Illustrative list

1. **Material intended for display in the offices of the accredited representatives or correspondents appointed by the official national tourist agencies or in other places approved by the Customs authorities of the territory of temporary admission (1) : pictures and drawings, framed photographs and photographic enlargements, art books, paintings, engravings or lithographs, sculptures and tapestries and other similar works of art;**
2. **Display material (show-cases, stands and similar articles), including electrical and mechanical equipment required for operating such display;**
3. **Documentary films, records, tape recordings and other sound recordings intended for use in performances at which no charge is made, but excluding those whose subjects lend themselves to commercial advertising and those which are on general sale in the territory of temporary admission;**
4. **A reasonable number of flags;**
5. **Dioramas, scale models, lantern-slides, printing blocks, photographic negatives;**
6. **Specimens, in reasonable numbers, of articles of national handicrafts, local costumes and similar articles of folklore.**

COMMENTARY

- 1) Such other places may include ports, airports, railway stations and coach terminals, depending on the material.

II. ENTRY INTO FORCE

Contracting Parties having accepted the Annex, with dates of entry into force

CONTRACTING PARTIES	Date of entry into force	CONTRACTING PARTIES	Date of entry into force
ALGERIA ANDORRA AUSTRIA BELGIUM BULGARIA	8 August 1998 2 December 1998 18 September 1997 18 September 1997 11 June 2003	MACEDONIA MALTA NETHERLANDS NIGERIA POLAND	21 July 2006 8 April 2001 18 September 1997 18 September 1997 15 June 2001
CROATIA CYPRUS CZECH REPUBLIC DENMARK FINLAND	1 June 1999 25 January 2005 24 February 2000 18 September 1997 18 September 1997	PORTUGAL ROMANIA SLOVAKIA SLOVENIA SPAIN	18 September 1997 26 February 2003 22 December 2000 23 January 2001 18 September 1997
FRANCE GERMANY GREECE HONG KONG, CHINA HUNGARY	18 September 1997 18 September 1997 18 September 1997 18 September 1997 18 July 2004	SWEDEN SWITZERLAND TURKEY UKRAINE UNITED KINGDOM	18 September 1997 18 September 1997 15 March 2005 22 September 2004 18 September 1997
		EUROPEAN COMMUNITY	18 September 1997

IRELAND	18 September 1997
ITALY	18 September 1997
LATVIA	16 October 1999
LITHUANIA	6 February 2004
LUXEMBOURG	18 September 1997

Total: 36 Contracting Parties

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ANNEX B.8

ANNEX CONCERNING GOODS IMPORTED AS FRONTIER TRAFFIC (1)

Entry into force : 18 September 1997

TABLE OF CONTENTS

I. Text and Commentary

Chapter I	Definitions (Article 1)
Chapter II	Scope (Article 2)
Chapter III	Miscellaneous provisions (Articles 3-5)

II. Entrée en vigueur

Contracting Parties having accepted the Annex

CHAPTER I

Definitions

Article 1

For the purposes of this Annex :

a) the term “goods imported as frontier traffic” means :

- those carried by frontier zone inhabitants in the performance of their profession or trade (doctors, craftsmen, etc.);
- personal or household effects of frontier zone inhabitants imported by them for repair, manufacture or processing;
- equipment intended for working on land located within the frontier zone of the territory of temporary admission;
- equipment owned by an official body, imported in connection with a relief operation (fire, floods, etc.) (2);

COMMENTARY

- 1) Annex B.8. pays special attention to facilitating the conditions of life of the people who live in a frontier zone of a country and who, for various reasons, have to visit the frontier zone in the neighbouring country. Thus this Annex deals only with traffic between two adjacent frontier zones, see also definition of “frontier traffic” in Article 1 (d).

Contracting Parties may grant facilities greater than those provided for in the Annex in accordance with Article 17 of the body of the Convention.

In the absence of any reservation clause, no reservations may be entered against the provisions of this Annex.

- 2) The second item of definition (a) covers personal or household effects which frontier zone inhabitants import with them for repair, manufacture or processing in the adjacent frontier zone. Since granting temporary admission, as defined in Article 1 (a) of the Istanbul Convention, to such effects contributes to reaching the objective of Annex B.8., this facility is provided for such effects notwithstanding the provision of Article 1 (a) of the body

of the Convention that temporarily admitted goods must be re-exported in the same state. Normally the traffic referred to in this item would be very small-scale.

Definition (a) does not cover equipment which is used for the building, repair or maintenance of infrastructures of general importance in frontier zones such as dams, bridges, roads, etc. Temporary admission with total relief from import duties and taxes may be granted to such equipment where greater facilities are granted than those provided for in Annex B.2. concerning goods imported with partial relief from import duties and taxes.

b) the term “frontier zone” means :

an area of the Customs territory adjacent to the land frontier, the extent of which is determined in national legislation and whose limits serve to distinguish frontier traffic from other traffic (3);

COMMENTARY

- 3) Traditionally, “frontier zone” denotes an area of the Customs territory within which the Customs authorities may exercise special control measures in respect of goods and persons. For the purpose of Annex B.8., however, “frontier zone” is defined as an area within which special temporary admission facilities apply. The extent of this area is determined in the national legislation of each Contracting Party.

c) the term “frontier zone inhabitants” means :

persons established or resident in a frontier zone (4);

COMMENTARY

- 4) Both natural and legal persons qualify as frontier zone inhabitants.

d) the term “frontier traffic” means :

importations carried out by frontier zone inhabitants between two adjacent frontier zones.

CHAPTER II

Scope

Article 2

Goods imported as frontier traffic shall be granted temporary admission in accordance with Article 2 of this Convention (1).

COMMENTARY

- 1) See Commentary on Article 2 of the body of the Convention.

CHAPTER III

Miscellaneous provisions

Article 3

For the facilities granted by this Annex to apply :

- a) **goods imported as frontier traffic must be owned by a frontier zone inhabitant of the frontier zone adjacent to that of temporary admission (1);**

COMMENTARY

- 1) The condition that goods imported as frontier traffic must be owned by a foreign person helps to guarantee re-exportation and may enable simplification of temporary admission formalities.
- b) **equipment for working on land must be used by frontier zone inhabitants of the frontier zone adjacent to that of temporary admission who work on land located in the latter frontier zone. This equipment must be used for the performance of agricultural work or forestry work such as the unloading or transport of timber, or for pisciculture (2);**

COMMENTARY

- 2) Besides benefiting from temporary admission for equipment for working on land, the worker may be authorized to use non-Customs routes for border crossing where the use of a Customs route would involve a major diversion, provided that Customs interests are not compromised.
- c) **frontier traffic for repair, manufacture or processing must be of a strictly non-commercial nature (3).**

COMMENTARY

- 3) Subparagraph (c) of Article 3 further underlines that, to qualify for temporary admission, frontier traffic for repair, manufacture or processing must be small-scale and take place between private individuals or between private individuals and craftsmen, but not between two companies. However, whether or not the condition concerning non-commercial nature is satisfied does not depend solely on the parties to a transaction but also on the nature and quantity of the goods involved. For example, a pair of shoes or a watch imported by a private individual for repair by a shoemaker or by a clocksmith or a hand-tool imported on behalf of a company for repair by a craftsman would fall within the scope of Annex B.8., and the fee paid to the repairer would not give such importations a commercial nature. But the delivery by a company or a private individual of leather and other materials to a shoemaker in the adjacent frontier zone for processing into one hundred pairs of shoes would constitute a commercial operation.

Article 4

1. **Temporary admission of goods imported as frontier traffic shall be granted without a Customs document of security being required.**
2. **Each Contracting Party may make the granting of temporary admission of goods imported as frontier traffic subject to the production of an inventory of the goods, together with a written undertaking to re-export.**
3. **Temporary admission may also be granted on the basis of a simple entry in a register held by the Customs office (1).**

COMMENTARY

- 1) Given the personal and non-commercial nature of goods imported as frontier traffic and the fact that there is sometimes an urgent need for their importation (doctor's equipment, relief operations), temporary admission shall be granted without a Customs document or security being required. As to what constitutes a Customs document, see Commentary (1) on Article 4 of the body of the Convention.

Instead, Contracting Parties may require an inventory of the goods, together with a written undertaking to re-export. For the benefits of such simplification and the contents and legal effects of an undertaking, see Commentary (1) on Article 4 of the body of the Convention.

Where the nature and quantity of goods imported as frontier traffic is such as to render the requirement of an inventory and a written undertaking to re-export unnecessary, temporary admission may be granted on the basis of a simple entry in a register held by the Customs office in the territory of temporary admission.

Control measures for equipment for working on land may be dispensed with where the land belonging to a frontier zone inhabitant constitutes a simple entity and is crossed by the Customs frontier.

Article 5

1. **The period for the re-exportation of goods imported as frontier traffic shall be at least twelve months from the date of temporary admission (1).**

COMMENTARY

- 1) The re-exportation period of twelve months is a minimum period which goods imported as frontier traffic must be allowed to stay in the territory of temporary admission. See also Commentary (3) on Article 7 of the body of the Convention.
2. **Equipment intended for working on land shall, however, be re-exported once the work has been carried out (2).**

COMMENTARY

- 2) An exception from the main rule is made for equipment intended for working on land the re-exportation of which may be required once the work has been carried out. This has been done in order to avoid the risk of such equipment being hired or being put to other profitable use, were it allowed to stay for twelve months in the territory of temporary admission.

II. ENTRY INTO FORCE

Contracting Parties having accepted the Annex, with dates of entry into force

CONTRACTING PARTIES	Date of entry into force	CONTRACTING PARTIES	Date of entry into force
ALGERIA AUSTRIA BELGIUM BULGARIA CROATIA	8 August 1998 18 September 1997 18 September 1997 11 June 2003 1 June 1999	NETHERLANDS NIGERIA POLAND PORTUGAL ROMANIA	18 September 1997 18 September 1997 15 June 2001 18 September 1997 26 February 2003
CYPRUS CZECH REPUBLIC DENMARK FINLAND FRANCE	25 January 2005 24 February 2000 18 September 1997 18 September 1997 18 September 1997	SLOVAKIA SLOVENIA SPAIN SWEDEN SWITZERLAND	22 December 2000 23 January 2001 18 September 1997 18 September 1997 18 September 1997
GERMANY GREECE HUNGARY IRELAND ITALY	18 September 1997 18 September 1997 18 July 2004 18 September 1997 18 September 1997	TURKEY UKRAINE UNITED KINGDOM EUROPEAN COMMUNITY	15 March 2005 22 September 2004 18 September 1997 18 September 1997
LATVIA LITHUANIA LUXEMBOURG MACEDONIA MALTA	16 October 1999 6 February 2004 18 September 1997 21 July 2006 8 April 2001		

Total: 34 Contracting Parties

ANNEX B.9

ANNEX CONCERNING GOODS IMPORTED FOR HUMANITARIAN PURPOSES (1)

Entered into force : 17 April 1996

TABLE OF CONTENTS

I. Text and Commentary

Chapter I	Definitions (Article 1)
Chapter II	Scope (Article 2)
Chapter III	Miscellaneous provisions (Articles 3 – 5)

II. Entry into force

Contracting Parties having accepted the Annex

CHAPTER I

Definition

Article 1

For the purposes of this Annex :

- a) the term “goods imported for humanitarian purposes” means :**
- medical, surgical and laboratory equipment and relief consignments;**

COMMENTARY

- 1) Annex B.9. contributes to the efforts made in the interest of humanity by facilitating the importation of urgently needed medical, surgical and laboratory equipment and of relief consignments forwarded as aid to those affected by natural disasters and similar catastrophes.

In the absence of any reservation clause, no reservations are allowed against the provisions of this Annex.

Contracting Parties may grant facilities greater than those provided for in the Annex in accordance with Article 17 of the body of the Convention.

- b) the term “relief consignments” means :**

all goods, such as vehicles and other means of transport, blankets, tents, prefabricated houses or other goods of prime necessity, forwarded as aid to those affected by natural disaster and similar catastrophes (2).

COMMENTARY

- 2) Besides goods mentioned in this definition, foodstuffs and medicaments are normally forwarded as aid. Since, however, foodstuffs and medicaments are not intended for re-exportation, they are not covered in this Annex which provides for temporary admission.

Annex B.9. covers vehicles and other means of transport, for example, ambulances, which are forwarded as aid but not vehicles and other means of transport transporting relief consignments into the country affected. The latter are dealt with in Annex C to the Convention.

CHAPTER II

Scope

Article 2

Goods imported for humanitarian purposes shall be granted temporary admission in accordance with Article 2 of this Convention (1).

COMMENTARY

- 1) See Commentary on Article 2 of the body of the Convention.

CHAPTER III

Miscellaneous provisions

Article 3

For the facilities granted by this Annex to apply :

- a) **goods imported for humanitarian purposes must be owned by a person established outside the territory of temporary admission (1) and must be loaned free of charge;**

COMMENTARY

- 1) The condition that goods imported for humanitarian purposes must be owned by a foreign legal person helps to guarantee re-exportation and may enable simplification of temporary admission formalities.
- b) **medical, surgical and laboratory equipment must be intended for use by hospitals and other medical institutions which, finding themselves in exceptional circumstances, have urgent need of it, provided this equipment is not available in sufficient quantity in the territory of temporary admission (2);**

COMMENTARY

- 2) Hospitals and other medical institutions referred to in Article 3 (b) may be public or private. The fact that they charge their patients for the care rendered with the temporarily admitted equipment does not justify denying temporary admission. Furthermore, there must be an urgent need for such equipment due to exceptional circumstances. In addition, if the equipment needed is available in sufficient quantity in the territory of temporary admission, temporary admission may be refused. This means that temporary admission may not be denied if such equipment exists in the territory of temporary admission but not in a quantity sufficient to satisfy the need.
- c) **relief consignments must be dispatched to persons approved by the competent authorities in the territory of temporary admission (3).**

COMMENTARY

- 3) National legislation specifies the authorities competent to approve the persons entitled to receive relief consignments. In some countries it will be the Customs that is competent in this respect. In order to grant temporary admission without delay it is necessary that information about the persons approved is available to Customs.

Article 4

- 1. Whenever possible, an inventory of the goods together with a written undertaking to re-export, may be accepted for medical, surgical and laboratory equipment, in lieu of a Customs document and security (1).**

COMMENTARY

- 1) In view of the humanitarian objective of Annex B.9., Article 4 (1) was drafted in facilitation terms to recommend that, whenever possible, an inventory of the goods together with a written undertaking to re-export should be accepted for temporary admission of medical, surgical and laboratory equipment, in lieu of a Customs document and security. For the benefits of such simplification and the contents and legal effects of an undertaking, see Commentary (1) on Article 4 of the body of the Convention.

In accordance with Article 5 of the body of the Convention and Article 2 of Annex A, Contracting Parties shall accept temporary admission papers (ATA carnets and CPD carnets) in the instances where they may require a Customs document and security for temporary admission.

- 2. Temporary admission of relief consignments shall be granted without a Customs document or security being required. However, the Customs authorities may require an inventory of the goods, together with a written undertaking to re-export (2).**

COMMENTARY

- 2) (2) To expedite the delivery of relief consignments, temporary admission shall be granted without a Customs document of security being required. As such consignments are addressed to approved persons, control is facilitated. However, it has been made possible for Contracting Parties who are unable to waive all documentation, to ask for an inventory, together with a written undertaking to re-export.

Article 5

- 1. The period for the re-exportation of medical, surgical and laboratory equipment shall be determined in accordance with the needs (1).**

COMMENTARY

- 1) No definite re-exportation period is fixed for medical, surgical and laboratory equipment. This has been done in order to take better into account the varying circumstances under which such equipment may be imported. For example, physical rehabilitation of a patient may necessitate a stay of a considerable length.
- 2. The period for the re-exportation of relief consignments shall be at least twelve months from the date of temporary admission (2).**

COMMENTARY

- 2) The re-exportation period of twelve months is a minimum period which relief consignments must be allowed to stay in the territory of temporary admission. See also Commentary (3) on Article 7 of the body of the Convention.

II. ENTRY INTO FORCE

Contracting Parties having accepted the Annex, with dates of entry into force

CONTRACTING PARTIES	Date of entry into force	CONTRACTING PARTIES	Date of entry into force
ALGERIA ANDORRA AUSTRIA BELGIUM BULGARIA	8 August 1998 2 December 1998 17 April 1996 18 September 1997 11 June 2003	MACEDONIA MALTA NETHERLANDS NIGERIA POLAND	21 July 2006 8 April 2001 18 September 1997 17 April 1996 15 June 2001
CROATIA CYPRUS CZECH REPUBLIC	1 June 1999 25 January 2005 24 February 2000	PORTUGAL ROMANIA SLOVAKIA	18 September 1997 26 February 2003 22 December 2000

DENMARK ESTONIA	18 September 1997 17 April 1996	SLOVENIA SPAIN	23 January 2001 18 September 1997
FINLAND FRANCE GERMANY GREECE HUNGARY	18 September 1997 18 September 1997 18 September 1997 18 September 1997 18 July 2004	SWEDEN SWITZERLAND TURKEY UKRAINE UNITED KINGDOM	18 September 1997 17 April 1996 15 March 2005 22 September 2004 18 September 1997
IRELAND ITALY LATVIA LITHUANIA LUXEMBOURG	18 September 1997 18 September 1997 16 October 1999 26 May 1998 18 September 1997	ZIMBABWE EUROPEAN COMMUNITY	17 April 1996 18 September 1997

Total: 37 Contracting Parties

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ANNEX C

ANNEX CONCERNING MEANS OF TRANSPORT (1)

Entered into force : 17 April 1996

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I. Text and Commentary

Chapter I	Definitions (Article 1)
Chapter II	Scope (Articles 2-4)
Chapter III	Miscellaneous provisions (Articles 5-11)

II. Entry into force

Contracting Parties having accepted the Annex

III. Reservations

Contracting Parties having entered reservations

Reservations entered (in alphabetical order of Contracting Parties)

CHAPTER I

Definitions

Article 1

For the purposes of this Annex :

a) the term “means of transport” means :

any vessel (including lighters and barges, whether or not shipborne, and hydrofoils), hovercraft, aircraft, motor road vehicles (including cycles with engines, trailers, semi-trailers and combinations of vehicles) and railway rolling stock; together with their normal spare parts, accessories and equipment carried on board means of transport (including special equipment for the loading, unloading, handling and protection of cargo) (2);

COMMENTARY

- 1) Annex C contributes to the international movement of goods and persons by providing for temporary admission facilities for the means of transport used for their carriage. This Annex covers any water, air, road or rail means of transport which are used for commercial, industrial or private purposes.

Contracting Parties may grant facilities greater than those provided for in the Annex in accordance with Article 17 of the body of the Convention.

- 2) The definition of “means of transport” does not cover ordinary bicycles. They are considered as personal effects under Annex B.6. Containers are not also regarded as means of transport but as transport equipment. Temporary admission for containers is provided for in Annex B.3.

This definition includes normal spare parts, accessories and equipment which are carried on board the means of transport. Temporary admission for such spare parts, etc. is granted together with the means of transport. The quantities of spare parts, etc. which would be considered as “normal” would generally vary according to the particular journey involved. For example, on long routes, it is customary to provide means of transport with considerable quantities of spare parts, in particular where difficulties may be expected in obtaining the necessary spare parts in countries along the route.

The Annex to the IMO FAL Convention and Annex 9 to the ICAO Convention have defined the term “equipment” in relation to ships and aircraft as follows :

IMO

“Articles, other than ships’ spare parts, on board a ship for use thereon, which are removable but not of a consumable nature, including accessories such as life-boats, life-saving devices, furniture, ships’ apparel and similar items.”

ICAO

“Articles, other than stores and spare parts of a removable nature, for use on board an aircraft during flight, including first-aid and survival equipment”.

“Equipment” covers special equipment for the loading, unloading, handling and protection of cargo. Such special equipment may be firmly installed on the means of transport or it may be movable equipment capable of being used separately from the means of transport. Temporary admission is normally granted to such special equipment which is used on board the means of transport or in its immediate vicinity, for example, within an airport or on shore at ports of call.

b) the term “commercial use” means :

the transport of persons for remuneration or the industrial or commercial transport of goods, whether or not for remuneration (3);

COMMENTARY

- 3) Industrial transport of goods without remuneration means, for example, carriage of raw materials for use in a factory, by means of transport belonging to that factory.

c) the term “private use” means :

the transport exclusively for personal use by the person concerned excluding commercial use (4);

COMMENTARY

- 4) Use by a company employee of a company car for a business trip would be private use rather than commercial use.

d) the term “internal traffic” means :

the carriage of persons or goods picked up or loaded in the territory of temporary admission for setting down or unloading at a place within the same territory (5);

COMMENTARY

- 5) All means of transport are considered to be in internal traffic, for the purpose of Article 1 even if the journey involves a leg in the territory of another country.

e) the term “normal tanks”, means :

the tanks designed by the manufacturer for all means of transport of the same type as the means of transport in question and whose permanent fitting enables a fuel to be used directly, both for the purpose of propulsion and, where appropriate, for the operation, during transport, of refrigeration systems and other systems. Tanks fitted to means of transport designed for direct use of other types of fuel and tanks fitted to the other systems with which the means of transport may be equipped shall also be considered to be normal tanks (6).

COMMENTARY

- 6) This definition allows for post-manufacture changes, for example, the installation of another tank for different fuel, and the possibility of using the fuel for purposes other than propulsion, such as the refrigeration of cargo.

CHAPTER II

Scope

Article 2

The following shall be granted temporary admission in accordance with Article 2 of this Convention :

- a) means of transport for commercial use or for private use;
- b) spare parts and equipment imported for the repair of a means of transport already temporarily admitted. Replaced parts and equipment which are not re-exported shall be liable to import duties and taxes except where they are disposed of as provided for in Article 14 of this Convention (1) (2) (3).

COMMENTARY

- 1) See Commentary on Article 2 of the body of the Convention. Temporary admission shall also be granted to means of transport for commercial use arriving empty, to load goods or pick up passengers.
- 2) Article 2 (b) provides for temporary admission to spare parts and equipment imported for the repair of a means of transport already temporarily admitted. This facility applies only to spare parts and equipment directly needed as replacements but not to tolls needed for the repair for which temporary admission is granted under Annex B.2. This Article does not allow merely replenishing the stock of spare parts on board a means of transport, nor does it allow the establishment of stocks of spare parts and equipment in the territory concerned.

Replaced parts and equipment must either be re-exported or disposed of in one of the ways set out in Article 14 of the body of the Convention, as the Customs authorities may decide.
- 3) Contracting Parties have the right to enter reservations in respect of temporary admission of motor road vehicles and railway rolling stock, see Article 10 (a) of this Annex.

Article 3

Routine maintenance operations and repairs to the means of transport which have become necessary during the journey to or within the territory of temporary admission and which are carried out during the period of temporary admission, shall not be deemed to involve a change within the meaning of Article 1, paragraph (a) of this Convention (1).

COMMENTARY

- 1) Article 3 involves the principle that routine maintenance operations (normally necessary at fixed intervals) and repairs to temporarily admitted means of transport must be allowed notwithstanding the provision of Article 1 (a) of the body of the Convention according to which temporarily admitted means of transport must not undergo any change except normal depreciation due to their use.

This Article refers to repairs which have become necessary. Thus the extent of permissible repairs depends on the type of means of transport, on safety requirements, etc. Any repairs which are aimed to restore the condition of the means of transport such as it was before the accident or other event necessitating the repair, should be permitted.

The damage necessitating repairs may occur either during the journey to or within the territory of temporary admission. However, the reason for entering the territory of temporary admission must not be to have a means of transport serviced or repaired. The routine maintenance operations and repairs referred to in this Article must have become necessary when using means of transport for commercial or private use in accordance with the provisions of Annex C.

Article 4

1. **The fuel contained in the normal tanks of the means of transport temporarily admitted as well as lubrication oils for the normal use of such means of transport shall be admitted without payment of import duties and taxes and without application of import prohibitions or restrictions (1).**

COMMENTARY

- 1) Granting temporary admission to the fuel and lubrication oils for propulsing the means of transport would not be appropriate, since a part of it would in any event be used up while in the territory of temporary admission. Therefore, Article 4 (1) provides for outright relief from import duties and taxes and without application of import prohibitions or restrictions, for such fuel and oils. However, this facility is granted only to fuel and lubrication oils contained in the normal tanks of means of transport, as defined in Article 1 (e). For fuel and lubrication oils contained in other tanks, for example, in reserve tanks, temporary admission subject to re-exportation, may be granted or they may be made subject to the payment of import duties and taxes.
2. **In the case of motor road vehicles for commercial use, each Contracting Party shall have the right, however, to fix maximum quantities for the fuel which can be admitted into its territory free of import duties and taxes and without application of import prohibitions or restrictions in the normal tanks of such temporarily admitted motor road vehicles (2).**

COMMENTARY

- 2) For fiscal reasons, Article 4 (2) provides for an exception from the rule laid down in paragraph 1 of that Article, in respect of fuel contained in the normal tanks of motor road vehicles for commercial use. Contracting Parties have the right to fix a maximum quantity for the fuel which may be admitted free of import duties and taxes and without applications of import prohibitions or restrictions in the normal tanks of such vehicles.

Maximum quantities may hence be fixed only in respect of fuel carried in the normal tanks of motor road vehicles for commercial use. Regarding other types of means of transport, Article 24 of the ICAO Convention on International Civil Aviation places no restrictions on the quantity of, inter alia, fuel on board an aircraft which Contracting States have to admit free of Customs duties and taxes upon arrival of a aircraft of Contracting State.

CHAPTER III

Miscellaneous provisions

Article 5

For the facilities granted by this Annex to apply :

- a) **means of transport for commercial use must be registered in a territory other than that of temporary admission, in the name of a person established or resident in a territory other than that of temporary admission, and be imported and used by persons operating from such a territory;**
- b) **means of transport for private use must be registered in a territory other than that of temporary admission, in the name of a person established or resident in a territory other than that of temporary admission, and be imported and used by persons resident in such a territory (1).**

COMMENTARY

- 1) The conditions concerning the registration, importation and use of temporarily imported means of transport for commercial or private use as set out in this Article, help to guarantee re-exportation and may enable simplification of temporary admission formalities. Those conditions also serve to distinguish foreign means of transport (which receive temporary admission) from national ones (which are in free circulation). They also prevent national persons from avoiding the payment of import duties and taxes by registering abroad the means of transport they purchase.

The word “established” refers to legal persons whereas “resident” denotes a natural person.

Article 6

Temporary admission of means of transport shall be granted without a Customs document or security being required (1).

COMMENTARY

- 1) Given the need for facilitating the international movement of means of transport, they shall be granted temporary admission without a Customs document or security being required. However, reservations may be entered in respect of such a waiver in connection with temporary admission of motor road vehicles for commercial use and of means of transport for private use, Article 10 (b) of Annex C.

This Article does not apply to spare parts and equipment which are imported for the repair of a means of transport already temporarily admitted under Article 2 (b) of Annex C.

Article 7

Notwithstanding the provisions of Article 5 of this Annex,

- a) **means of transport for commercial use may be used by third persons, even if established or resident in the territory of temporary admission, who are duly authorized by the persons granted temporary admission and who operate on their behalf;**
- b) **means of transport for private use may be used by third persons who are duly authorized by the persons granted temporary admission. Each Contracting Party may permit the use by a person resident in its territory, in particular, where the means of transport is used on behalf and on the instructions of the person granted temporary admission (1).**

COMMENTARY

- 1) For practical reasons, Article 7 provides for flexibility as far as the use of means of transport in the territory of temporary admission is concerned.

Means of transport for commercial use may be used by third persons, regardless of their place of establishment or residence. Hence also legal persons may use such means of transport. This facility is useful, for example, where, due to particularly difficult driving conditions, it is preferable that a means of transport is driven by a person used to such conditions.

Such third persons must be duly authorized by the persons granted temporary admission. This is necessary since the latter persons are responsible for the compliance with the conditions for temporary admission. However, the third persons must use the means of transport on behalf of the persons granted temporary admission; such use must be linked with the purpose of temporary admission of the means of transport.

The situation regarding means of transport for private use is somewhat different. As a main rule, their use in the territory of temporary admission is restricted to persons resident outside that territory, duly authorized thereto by the persons granted temporary admission. This allows the use by, for example, members of the same family. However, Contracting Parties may, but are not obliged to, permit the use by a natural person resident in their territories, in particular, when such use takes place on behalf and on the instructions of the person granted temporary admission. This facility is useful when, for example, the person granted temporary admission is temporarily incapacitated from driving the means of transport because of sudden illness. The words “in particular” indicate that the use which does not take place in such circumstances may be permitted, to grant a greater facility.

Article 8

Each Contracting Party shall have the right to deny the benefit of temporary admission to, or to withdraw that benefit from (1):

COMMENTARY

- 1) Article 8 authorizes Contracting Parties to deny temporary admission to, or withdraw it from, means of transport, if it is known that they will be or have been used in internal traffic, as defined in Article 1 (d) of Annex C. Contracting Parties may also take similar action in respect of means of transport which are hired after importation or, if imported on hire, are rehired or sublet for a purpose other than immediate re-exportation.

Since cabotage (use of foreign means of transport in internal traffic) is not a Customs but an economic issue, it falls within the competence of authorities other than Customs. In general, cabotage is not allowed, due to economic considerations. However, exceptions may be made in bilateral or multilateral agreements, subject to reciprocity. Article 8 does not contradict the provisions of such agreements. This Article only authorizes Contracting Parties to deny or withdraw temporary admission in cases where the competent authorities do not allow cabotage.

- a) **means of transport for commercial use which are used in internal traffic (2);**
- b) **means of transport for private use which are used for commercial use in internal traffic (2);**

COMMENTARY

- 2) Even incidental or occasional use in internal traffic may be prohibited.
- c) **means of transport which are hired after importation or, if imported on hire, are re-hired or sublet for a purpose other than immediate re-exportation (3).**

COMMENTARY

- 3) Rented private cars are frequently returned to the rental company in a country other than that in which the car was taken on hire. The Customs authorities allow this, on condition that the car is re-exported immediately, either by a company employee or by a new client who has to be resident abroad. Some countries allow the hire of such cars to persons resident in the same country.

Such re-hire or sublet is a case of transfer of the benefit of temporary admission provided for in Article 8 of the body of the Convention. In some countries the new lessee is responsible, jointly and severally with the rental company for the payment of import duties and taxes, in case re-exportation does not take place immediately.

Article 9

- 1. Means of transport for commercial use shall be re-exported once the transport operations for which they were imported have been completed (1) (3).**

COMMENTARY

- 1) For obvious reasons, means of transport for commercial use do not stay in the territory of temporary admission for any longer than what is necessary to complete the transport operation. Therefore, it was considered appropriate to fix the re-exportation period in those terms.
- 2) The stay in the territory of temporary admission of means of transport may be affected by the period of validity of CPD carnet, see Article 7 of Annex A and the Commentary thereto.
- 2. Means of transport for private use may remain in the territory of temporary admission for a period, continuous or not, of six months in every period of twelve months (2) (3) (4).**

COMMENTARY

- 3) The length of the stay in the territory of temporary admission of means of transport for private use is much less foreseeable since it is dictated by individual needs. More often than not, however, such means of transport are imported for tourism purposes. For such purposes, a re-exportation period of six months is normally adequate. The words “continuous or not” means that the person granted temporary admission may leave and re-enter the territory of temporary admission one or more times during that period of six months.

However, to facilitate control and to avoid problems caused by persons who come to a country to work there and bring their car with them, this period is six months in every period of twelve months. This means that, at the end of the six-month period, the means of transport for private use has to be re-exported and no new temporary admission may be granted until another six months have passed from the date of re-exportation.

A means of transport shall be allowed to stay in the territory of temporary admission even though the person granted temporary admission leaves that territory. Under Article 7 (b) of Annex C, such person may authorize other persons, for example, other members of the family, to use the means of transport. In some countries, an absence of six weeks during the period of temporary admission is permitted to the person granted temporary admission.

The re-exportation period of six months is a minimum period which means of transport for private use must be allowed to stay in the territory of temporary admission. A shorter period may be fixed only with the consent of the person concerned or provided that the Contracting Party concerned has entered a due reservation in respect of Article 9 (2).

No time-limit is fixed for re-exportation of spare parts and equipment which are imported for the repair of a means of transport already temporarily admitted, see Article 2 (b) of this Annex. Such spare parts and equipment are re-exported with the means of transport in which they were installed.

- 4) The stay in the territory of temporary admission of means of transport may be affected by the period of validity of CPD carnet, see Article 7 of Annex A and the Commentary thereto.
- 5) Reservations are allowed to the provision of Article 9 (2), see Article 10 (c) of Annex C.

Article 10

Each Contracting Party shall have the right to enter a reservation, in accordance with Article 29 of this Convention in respect of :

- a) Article 2, subparagraph (a), insofar as it relates to temporary admission of motor road vehicles and railway rolling stock (1);**

COMMENTARY

- 1) Due to transport policy considerations, Contracting Parties may enter reservations in respect of temporary admission of motor road vehicles and of railway rolling stock. Reservations are not allowed in respect of any other means of transport.

It should be noted that where safety considerations render it necessary to deny temporary admission to, for example, foreign locomotives, because of different voltage or different signalling system, no reservations are necessary, see Article 19 of the body of the Convention.

- b) Article 6, insofar as it relates to motor road vehicles for commercial use and to means of transport for private use (2);**

COMMENTARY

- 2) Contracting Parties may enter a reservation in respect of the waiver of a Customs document and security for temporary admission of motor road vehicles for commercial use and of any means of transport for private use. Reservations are not allowed in respect of any other means of transport.

Contracting Parties entering reservations under Article 10 (b) may require a Customs document for temporary admission of the means of transport in respect of which the reservations are entered. As to what constitutes a Customs document, see Commentary (1) on Article 4 of the body of the Convention. In accordance with Article 5 of the body of the Convention and Article 2 of Annex A, Contracting Parties shall accept temporary admission papers (ATA carnets or CPD carnets covering road motor vehicles and trailers) in the instances where they may require a Customs document and security for temporary admission. However, the Customs authorities of the territory of temporary admission cannot oblige the person concerned to use such temporary admission papers. If he elects not to use them, a national Customs document and security shall be used.

- c) Article 9, paragraph 2 (3);**

COMMENTARY

- 3) Contracting Parties entering a reservation in respect of Article 9 (2) of Annex C may fix a shorter period than six months for temporary admission of means of transport for private use. Such Contracting Parties are recommended to fix a general period applicable to all cases.

of this Annex (4).

COMMENTARY

- 4) No other reservations to this Annex are permitted.

Article 11

Upon its entry into force this Annex shall, in accordance with Article 27 of this Convention, terminate and replace the Customs Convention on the temporary importation of private road vehicles, New York, 4 June 1954, the Customs Convention on the temporary importation of commercial road vehicles, Geneva, 18 May 1956, and the Customs Convention of the temporary importation for private use of aircraft and pleasure boats, Geneva, 18 May 1956, in relation between the Contracting Parties which have accepted this Annex and are Contracting Parties to those Conventions (1).

COMMENTARY

- 1) See Commentary on Article 27 of the body of the Convention.

II. ENTRY INTO FORCE

Contracting Parties having accepted the Annex, with dates of entry into force

CONTRACTING PARTIES	Date of entry into force	CONTRACTING PARTIES	Date of entry into force
ALGERIA AUSTRIA BELGIUM BULGARIA CROATIA	8 August 1998 17 April 1996 18 September 1997 11 June 2003 1 June 1999	MACEDONIA MALTA NETHERLANDS NIGERIA POLAND	21 July 2006 8 April 2001 18 September 1997 17 April 1996 15 June 2001
CYPRUS CZECH REPUBLIC DENMARK ESTONIA FINLAND	25 January 2005 24 February 2000 18 September 1997 17 April 1996 18 September 1997	PORTUGAL ROMANIA SLOVAKIA SLOVENIA SPAIN	18 September 1997 26 February 2003 22 December 2000 23 January 2001 18 September 1997
FRANCE GERMANY GREECE HONG KONG, CHINA HUNGARY	18 September 1997 18 September 1997 18 September 1997 17 April 1996 18 July 2004	SWEDEN SWITZERLAND TURKEY UKRAINE UNITED KINGDOM	18 September 1997 17 April 1996 15 March 2005 22 September 2004 18 September 1997
IRELAND ITALY LATVIA LITHUANIA LUXEMBOURG	18 September 1997 18 September 1997 16 October 1999 26 May 1998 18 September 1997	EUROPEAN COMMUNITY	18 September 1997

Total: 36 Contracting Parties

III. RESERVATIONS

Contracting Parties having entered reservations

Austria
Belgium
Bulgaria
Croatia
Cyprus
Czech Republic
Estonia
Finland
Germany
Greece
Hungary
Ireland
Italy
Lithuania
Macedonia
Malta
Netherlands
Poland
Portugal
Romania

Slovenia
Spain
Sweden
Turkey
United Kingdom
European Community

AUSTRIA

Article 6

As concerns motor road vehicles for commercial use and means of transport for private use, Community legislation stipulates that a Customs document, together with, where called for, security may be required in certain cases.

BELGIUM

Article 6

As concerns motor road vehicles for commercial use and means of transport for private use, Community legislation stipulates that a Customs document, together with, where called for, security may be required in certain cases.

BULGARIA

Article 6

As regards motor road vehicles for commercial use and means of transport for private use, the Republic of Bulgaria stipulates that a customs document, together with, where called for, security may be required in certain cases.

CROATIA

Pursuant to Article 10, in respect of Article 6, as concerns motor road vehicles for commercial use and means of transport for private use, Croatian Customs legislation stipulates that customs declaration and instrument of security may be required in certain cases.

CYPRUS

Annex C

Pursuant to Article 10, in respect of Article 6, as concerns motor road vehicles for commercial use and means of transport for private use, Community legislation stipulates that a Customs document, together with, where called for, security may be required in certain cases.

CZECH REPUBLIC

Reservation pursuant to Article 10, in respect of Article 6

In certain cases, a Customs security may be required for means of transport for commercial or private use.

ESTONIA

Reservation in respect of Article 9 (2) by application of Article 10 (c) :

Motor road vehicles for private use may remain in Estonia without temporary admission papers for a period of one month in every period of twelve months.

FINLAND

Pursuant to Article 10, in respect of Article 6, as concerns motor road vehicles for commercial use and means of transport for private use, Community legislation stipulates that a Customs document, together with, where called for, security may be required in certain cases.

GERMANY

Pursuant to Article 10, in respect of Article 6, as concerns motor road vehicles for commercial use and means of transport for private use, Community legislation stipulates that a Customs document, together with, where called for, security may be required in certain cases.

GREECE

Pursuant to Article 10, in respect of Article 6, as concerns motor road vehicles for commercial use and means of transport for private use, Community legislation stipulates that a Customs document together with, where called for, security may be required in certain cases.

HUNGARY

Annex C

Pursuant to Article 10, in respect of Article 6, as concerns motor road vehicles for commercial use and means of transport for private use, Community legislation stipulates that a Customs document, together with, where called for, security may be required in certain cases.

IRELAND

Pursuant to Article 10, in respect of Article 6, as concerns motor road vehicles for commercial use and means of transport for private use, a Customs document, together with, where called for, security may be required in certain cases.

ITALY

Pursuant to Article 10, in respect of Article 6, as concerns motor road vehicles for commercial use and means of transport for private use, Community legislation stipulates that a Customs document, together with, where called for, security may be required in certain cases.

LITHUANIA

In respect of Article 6 of Annex C, in the cases specified by legal acts of the Republic of Lithuania, a Customs document and security may be required for temporary admission of motor vehicles for commercial use and means of transport for private use.

MACEDONIA

Under the terms of the Article 10, item (b) of the Annex C and according to its article 6, the Republic of Macedonia declares that in cases of temporary admission of passenger motor vehicles for commercial use and means of transport for private use, in particular conditions, Customs documents or security should be required, under its national laws and regulations.

MALTA

Pursuant to Article 10 (a) (b) and (c) no temporary importation of motor vehicles is allowed without a Customs document or security and temporary admission may be allowed for a period, continuous or not, of 6 months in every period of 12 months. Motor vehicles lost or stolen during the course of temporary importation are liable to import duties and taxes. A Customs document and security may be required with regards to the temporary importation of aircraft and pleasure boats.

NETHERLANDS

Pursuant to Article 10, in respect of Article 6, as concerns motor road vehicles for commercial use and means of transport for private use, Community legislation stipulates that a Customs document, together with, where called for, security may be required in certain cases.

POLAND

Article 2, subparagraph (a), in accordance with Article 10, subparagraph (a) :

The motor road vehicles for commercial use shall be granted temporary admission only in cases of use of the vehicle by a person established or resident outside the customs territory of Poland, who in the same time is authorized to use the procedure under Polish legislation.

Article 6, in accordance with Article 10, subparagraph (b) :

According to Polish legislation, in definite cases, the production of a Customs document or provision of security can be required in respect of motor road vehicles for commercial use and means of transport for private use.

Article 9, paragraph 2, in accordance with Article 10, subparagraph (c) :

The time limit for exportation of means of transport for private use lapses on the day of leaving the customs territory of Poland.

PORTUGAL

Pursuant to Article 10, in respect of Article 6, as concerns motor road vehicles for commercial use and means of transport for private use, Community legislation stipulates that a Customs document, together with, where called for, security may be required in certain cases.

ROMANIA

Article 10 (b) :

As concerns motor road vehicles for commercial use and means of transport for private use, Romanian legislation sets forth that customs document and, where necessary, security may be required.

SLOVENIA

Pursuant to Article 10, in respect of the Article 6, as concerns motor road vehicles for commercial use and mans of transport for private use, Slovenian legislation stipulates that a customs document, together with, where called for, security may be required in certain cases.

SPAIN

Pursuant to Article 10, in respect of Article 6, as concerns motor road vehicles for commercial use and means of transport for private use, Community legislation stipulates that a Customs document, together with, where called for, security may be required in certain cases.

SWEDEN

Pursuant to Article 10, in respect of Article 6, as concerns motor road vehicles for commercial use and means of transport for private use, Community legislation stipulates that a Customs document, together with, where called for, security may be required in certain cases.

TURKEY

Annex C

Pursuant to Article 10, in respect of Article 6, as concerns motor road vehicles for commercial use and means of transport for private use, Turkish legislation stipulates that a Customs document, together with, where called for, security may be required in certain cases.

UNITED KINGDOM

Pursuant to Article 10, in respect of Article 6, as concerns motor road vehicles for commercial use and means of transport for private use, Community legislation stipulates that a Customs document, together with, where called for, security must be required in certain cases.

EUROPEAN COMMUNITY

Pursuant to Article 10, in respect of Article 6, as concerns motor road vehicles for commercial use and means of transport for private use, Community legislation stipulates that a Customs documents, together with, where called for, security may be required in certain cases.

ANNEX D

ANNEX CONCERNING ANIMALS (1)

Entered into force : 18 September 1997

TABLE OF CONTENTS

I. Text and Commentary

Chapter I	Definitions (Article 1)
Chapter II	Scope (Article 2)
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Appendix	List as per Article 2

II. Entry into force

Contracting Parties having accepted the Annex

III. Reservations

Contracting Parties having entered reservations

Reservations entered (in alphabetical of Contracting Parties)

CHAPTER I

Definitions

Article 1

For the purposes of this Annex :

a) the term “animals” means :

live animals of any species (2);

COMMENTARY

- 1) Annex D was prepared in recognition of the many and diversified functions animals are called upon to perform in the modern society. In addition to the work services traditionally performed, animals are man's important companion in his leisure hours and have an increasing role in medicine, entertainment, relief operations, law enforcement, etc. All this and the treatment of animals to ensure their well-being frequently involves a temporary stay abroad. This Annex contributes to the facilitation of such stay.

Contracting Parties may grant facilities greater than those provided for in the Annex in accordance with Article 17 of the body of the Convention.

Article 19 of the body of the Convention allows the application of any prohibitions or restrictions concerning importation of live animals which are enacted on the basis of veterinary considerations or in order to protect endangered species of wild fauna or flora (CITES Convention).

- 2) This Annex covers only live animals. Animals other than live, for example, stuffed, are granted temporary admission under other Annexes, depending on the purpose of importation.

b) the term “frontier zone” means :

an area of the Customs territory adjacent to the land frontier, the extent of which is determined in national legislation and whose limits serve to distinguish frontier from other traffic (3);

COMMENTARY

3) Traditionally, “frontier zone” denotes an area of the Customs territory within which the Customs authorities may exercise special control measures in respect of goods and persons. For the purpose of Annex D, however, “frontier zone” is defined as an area within which special temporary admission facilities apply. The extent of this area is determined in the national legislation of each Contracting Party.

c) the term “frontier zone inhabitants” means :

persons established or resident in a frontier zone (4);

COMMENTARY

4) Both natural and legal persons qualify as frontier zone inhabitants.

e) the term “frontier traffic” means :

importations carried out by frontier zone inhabitants between two adjacent frontier zones.

CHAPTER II

Scope

Article 2

Animals imported for the purposes specified in the Appendix to this Annex shall be granted temporary admission in accordance with Article 2 of this Convention (1).

COMMENTARY

1) See Commentary on Article 2 of the body of the Convention.

The list in the Appendix is intended to be exhaustive. However, nothing prevents Contracting Parties from granting temporary admission to animals imported for purposes other than those specified in the Appendix to this Annex.

CHAPTER III

Miscellaneous provisions

Article 3

For the facilities granted by this Annex to apply :

a) **animals must be owned by a person established or resident outside the territory of temporary admission (1);**

COMMENTARY

- 1) The condition that animals must be owned by a foreign legal or natural person helps to guarantee re-exportation and may enable simplification of temporary admission formalities.
- b) draught animals which are to be used for working on land situated in the frontier zone of the territory of temporary admission, must be imported by frontier zone inhabitants of the frontier zone adjacent to that of temporary admission (2).**

COMMENTARY

- 2) Draught animals need not be owned by the persons who import them. Thus temporary admission may be granted to tenant farmers. The right to import draught animals temporarily for working on land situated in the frontier zone or the territory of temporary admission is granted only to frontier zone inhabitants of the adjacent frontier zone. If draught animals are imported for other purposes, for example, veterinary treatment, this restriction does not apply.

Article 4

- 1. Temporary admission of the draught animals referred to in Article 3 (b) of this Annex and of animals imported for transhumance or grazing on land situated in the frontier zone shall be granted without a Customs document or security being required.**
- 2. Each Contracting Party may make the granting of temporary admission of the animals referred to in paragraph 1 of this Article subject to the production of an inventory, together with a written undertaking to re-export (1).**

COMMENTARY

- 1) Since the control of animals imported for the purposes specified in Article 4 (1) poses no particular problems, temporary admission shall be granted to them without a Customs document or security being required. This facility applies to draught animals only insofar as they are imported under the conditions laid down in Article 3 (b) of this Annex. However, Contracting Parties who are unable to waive all documentation, may ask for an inventory of the animals mentioned in Article 4 (1), together with a written undertaking to re-export. For the benefits of such simplification and the contents and legal effects of an undertaking, see Commentary (1) on Article 4 of the body of the Convention.

For temporary admission of all other animals, a Customs document and security may be required. As to what constitutes a Customs document, see Commentary (1) on Article 4 of the body of the Convention. With a particular reference to Annex D, this term does not cover, for example, veterinary certificates. In accordance with Article 5 of the body of the Convention and Article 2 of Annex A, Contracting Parties shall accept temporary admission papers (ATA carnet) in the instances where they may require a Customs document and security for temporary admission.

Article 5

- 1. Each Contracting Party shall have the right to enter a reservation, in accordance with Article 29 of this Convention, in respect of Article 4, paragraph 1 of this Annex (1).**
- 2. Each Contracting Party shall also have the right to enter a reservation, in accordance with Article 29 of this Convention, in respect of Items 12 and 13 in the Appendix to this Annex (1).**

COMMENTARY

- 1) Under Annex D, reservations may be entered in respect of :
 - Article 4 (1) providing for the waiver of Customs document and security for temporary admission of draught animals referred to in Article 3 (b) and of animals imported for transhumance or grazing on land situated in the frontier zone of the territory of temporary admission; and
 - temporary admission for animals imported for the purposes specified in Items 12 and 13 in the Appendix to Annex D (transhumance or grazing and performance of work or transport, respectively).

No other reservations to this Annex are permitted.

Article 6

The period for the re-exportation of animals shall be at least twelve months from the date of temporary admission (1).

COMMENTARY

- 1) The re-exportation period of twelve months is a minimum period which animals must be allowed to stay in the territory of temporary admission. See also Commentary (3) on Article 7 of the body of the Convention.

Article 7

The Appendix to this Annex shall be construed to be an integral part thereof.

APPENDIX

List as per Article 2

1. **Dressage**
2. **Training**
3. **Breeding**
4. **Shoeing or weighing**
5. **Veterinary treatment**
6. **Testing (for example, with a view to purchase)**
7. **Participation in shows, exhibitions, contests, competitions or demonstrations**
8. **Entertainment (circus animals, etc.)**
9. **Touring (including pet animals of travelers)**
10. **Exercise of function (police dogs or horses; detector dogs, dogs for the blind, etc).**
11. **Rescue operations**
12. **Transhumance or grazing**
13. **Performance of work or transport**
14. **Medical purposes (delivery of snake poison, etc).**

II. ENTRY INTO FORCE

Contracting Parties having accepted the Annex, with dates of entry into force

CONTRACTING PARTIES	Date of entry into force	CONTRACTING PARTIES	Date of entry into force
ALGERIA AUSTRIA BELGIUM BULGARIA CROATIA	8 August 1998 18 September 1997 18 September 1997 11 June 2003 1 June 1999	MACEDONIA NETHERLANDS NIGERIA POLAND PORTUGAL	21 July 2006 18 September 1997 18 September 1997 15 June 2001 18 September 1997
CYPRUS CZECH REPUBLIC DENMARK ESTONIA FINLAND	25 January 2005 24 February 2000 18 September 1997 18 September 1997 18 September 1997	ROMANIA SLOVAKIA SLOVENIA SPAIN SWEDEN	26 February 2003 22 December 2000 23 January 2001 18 September 1997 18 September 1997
FRANCE GERMANY GREECE	18 September 1997 18 September 1997 18 September 1997	SWITZERLAND TURKEY UKRAINE	18 September 1997 15 March 2005 22 September 2004

HUNGARY IRELAND	18 July 2004 18 September 1997
ITALY LATVIA LITHUANIA LUXEMBOURG MALTA	18 September 1997 16 October 1999 26 May 1998 18 September 1997 8 April 2001

UNITED KINGDOM EUROPEAN COMMUNITY	18 September 1997 18 September 1997
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Total: 35 Contracting Parties

III. RESERVATIONS

Contracting Parties having entered reservations

Croatia
Estonia
Malta*

CROATIA

Pursuant to Article 5 (1), in respect of Article 4 (1), Croatian legislation requires, in certain circumstances, production of a Customs document and the provision of security for draught animals and of animals imported for transhumance or grazing.

ESTONIA

On the basis of Article 5 paragraph 1 of Annex D of the Convention Article 4 paragraph 1 of Annex D shall not be accepted.

On the basis of Article 5 paragraph 2 of Annex D of the Convention Items 12 and 13 of the Appendix to Annex D shall not be accepted.

MALTA

Animals used for entertainment purposes (e.g. circuses) are to be covered by the necessary health certificates which are to be presented at the time of importation.

ANNEX E

ANNEX CONCERNING GOODS IMPORTED WITH PARTIAL RELIEF FROM IMPORT DUTIES AND TAXES (1)

Entry into force : 18 Septembre 1997

TABLE OF CONTENTS

I. Text and Commentary

Chapter I	Definitions (Article 1)
Chapter II	Scope (Article 2)
Chapter III	Miscellaneous provisions (Articles 3-9)

II. Entry into force

Contracting Parties having accepted the Annex

III. Reservations

Contracting Parties having entered reservations

Reservations entered (in alphabetical order of Contracting Parties)

CHAPTER I

Definitions

Article 1

For the purposes of this Annex :

a) the term “goods imported with partial relief” means :

goods which are mentioned in the other Annexes to this Convention but which do not fulfil all the conditions stipulated therein for the granting of temporary admission with total relief from import duties and taxes, and goods which are not mentioned in such other Annexes and which are imported to be temporarily used for, for example, production or work projects (2);

COMMENTARY

- 1) Annex E constitutes an exception to the main rule under the Istanbul Convention according to which temporary admission shall be granted with a total relief from import duties and taxes. In the other Annexes (excepting Annex A), a total relief from such duties and taxes is provided for since the goods covered in them either do not compete or are not allowed to compete with home produced goods. To that end, such other Annexes lay down a number of conditions with which imported goods must comply to qualify for a total relief from import duties and taxes. Since, however, goods are frequently imported temporarily in circumstances which do not justify a total relief from import duties and taxes and since the Istanbul Convention is designated to cover all aspects of temporary admission, Annex E was drawn up. It covers all goods which are imported only temporarily but which do not fulfil the conditions necessary for granting a total relief from import duties and taxes. In particular, Annex E facilitates the conduct of work projects, offshore activities and the like.

Contracting Parties may grant facilities greater than those provided for in the Annex in accordance with Article 17 of the body of the Convention.

In the absence of any Article in this Annex concerning the waiver of a Customs document and security for temporary admission, Article 4 of the body of the Convention applies. As to what constitutes a Customs document, see Commentary (1) on Article 4 of the body of the Convention. However,

Contracting Parties are not obliged to accept temporary admission papers (ATA carnets and CPD carnets) for temporary admission under Annex E, see Article 5 of the body of the Convention and Commentary (1) thereon.

- 2) Examples of goods of the former category would be costumes and scenery items hired against remuneration to dramatic societies or theatres, see Item 1 in Appendix III to Annex B.5. An example of goods of the latter category would be equipment for earth moving which is excluded from the application of Annex B.2., see Article 1 (3) of that Annex.

b) the term “partial relief” means :

relief from payment of a part of the total amount of import duties and taxes which would otherwise be payable had the goods been cleared for home use on the date on which they were placed under the temporary admission procedure.

CHAPTER II

Scope

Article 2

The goods referred to in Article 1, paragraph (a) of this Annex shall be granted temporary admission with partial relief in accordance with Article 2 of this Convention (1).

COMMENTARY

- 1) See Commentary on Article 2 of the body of the Convention. As far as the relief from import duties and taxes is concerned, Annex E means a departure from the definition of “temporary admission” in Article 1 (a) and from the principle set out in Article 2 (2) of the body of the Convention. However, Contracting Parties must allow temporary admission under Annex E without application of import prohibitions or restrictions of economic character, see Commentary (3) and (4) to Article 2 of the body of the Convention.

CHAPTER III

Miscellaneous provisions

Article 3

For the facilities granted by this Annex to apply, goods imported with partial relief must be owned by a person established or resident outside the territory of temporary admission (1).

COMMENTARY

- 1) The condition that goods imported with partial relief must be owned by a foreign legal or natural person helps to guarantee re-exportation and may enable simplification of temporary admission formalities.

Article 4

Each Contracting Party may draw up a list of goods which are entitled to or excluded from the benefit of temporary admission with partial relief. The depositary of this Convention shall be notified of the content of this list (1).

COMMENTARY

- 1) In order to facilitate access to the benefits available under Annex E, Contracting Parties may draw up a list of goods which are entitled to or excluded from the benefit provide for. The text does not oblige Contracting Parties to establish such lists.

Any list established shall be notified to the depositary of the Convention who shall transmit this information to other Contracting Parties, see Articles 24 (6) and 25 (2) (e), fourth indent, of the body of the Convention.

Article 5

The amount of import duties and taxes chargeable under this procedure may not exceed 5%, for every month or fraction of a month during which the goods have been placed under the temporary admission procedure (1).

COMMENTARY

- 1) The figure of 5% for every month or fraction of a month is a maximum percentage. Contracting Parties are free to fix a smaller figure. Where this maximum percentage applies, the goods may stay for 20 full months in the territory of temporary admission before the import duties and taxes applicable become chargeable in their full amount. The fixing of a percentage facilitates the calculation of the costs involved by the persons granted temporary admission.

Article 6

The amount of import duties and taxes to be charged shall in no case exceed that which would have been charged if the goods concerned had been cleared for home use on the date on which they were placed under the temporary admission procedure (1).

COMMENTARY

- 1) Article 6 sets a limit to the amount of import duties and taxes which may be charged under Annex E. Such amount shall not exceed that which would have been charged if the goods concerned had been cleared for home use on the date on which they were placed under the temporary admission procedure. Hence the date on which the goods were placed under the temporary admission procedure is decisive for the application of the provisions affecting the assessment of import duties and taxes, such as rates of duties and taxes, rates of exchange, etc.

It should be noted that the terms of this Annex apply afresh each time goods are admitted temporarily. Therefore, for goods admitted on several occasions, the total amount of duties and taxes chargeable may exceed that which would have been charged had the goods been taken into home use when first admitted.

Article 7

1. **The amount of import duties and taxes due under this Annex shall be levied by the competent authorities when the procedure is discharged (1).**

COMMENTARY

- 1) Contracting Parties may not require an advance payment of import duties and taxes but they may require a guarantee.
2. **Where, in accordance with Article 13 of this Convention, the temporary admission procedure is terminated by clearance for home use, the amount of any import duties and taxes already charged on partial relief shall be deducted from the amount of import duties and taxes to be paid as a result of clearance for home use (2).**

COMMENTARY

- 2) Where temporary admission is terminated by clearance for home use, the import duties and taxes to be paid as a result of clearance for home use may be assessed in accordance with the provisions in force on the date of clearance for home use, or on the date when the goods (including means of transport) were placed under the procedure of temporary admission with partial relief from import duties and taxes, subject to the provisions of Article 6 of this Annex.

Article 8

The period for the re-exportation of goods imported with partial relief shall be determined taking into account the provisions of Articles 5 and 6 of this Annex (1).

COMMENTARY

- 1) Since temporary admission under Annex E is granted with only a partial relief from import duties and taxes, with the amount payable growing each month or fraction of a month the goods stay in the territory of temporary admission, the re-exportation period is left at the discretion of the person concerned, depending on how much import duties and taxes he is willing to pay. However, Article 8 gives the Customs authorities the right to require that the goods be either re-exported or subjected to another permitted Customs procedure once the goods have been under temporary admission under Annex E for so long that the import duties and taxes payable become chargeable in their full amount.

Article 9

Each Contracting Party shall have the right to enter a reservation, in accordance with Article 29 of this Convention, in respect of Article 2 of this Annex, insofar as it relates to partial relief from import taxes (1).

COMMENTARY

- 1) Article 9 acknowledges the position of a number of countries which are able to grant partial relief only from import duties but not from import taxes, for example, value-added tax.

No other reservations to this Annex are permitted.

II. ENTRY INTO FORCE

Contracting Parties having accepted the Annex, with dates of entry into force

CONTRACTING PARTIES	Date of entry into force	CONTRACTING PARTIES	Date of entry into force
ALGERIA AUSTRIA BELGIUM BULGARIA CROATIA	8 August 1998 18 September 1997 18 September 1997 11 June 2003 1 June 1999	NETHERLANDS NIGERIA POLAND PORTUGAL ROMANIA	18 September 1997 18 September 1997 15 June 2001 18 September 1997 26 February 2003
CYPRUS CZECH REPUBLIC DENMARK FINLAND FRANCE	25 January 2005 24 February 2000 18 September 1997 18 September 1997 18 September 1997	SLOVAKIA SLOVENIA SPAIN SWEDEN TURKEY	22 December 2000 23 January 2001 18 September 1997 18 September 1997 15 March 2005
GERMANY GREECE HUNGARY IRELAND ITALY	18 September 1997 18 September 1997 18 July 2004 18 September 1997 18 September 1997	UKRAINE UNITED KINGDOM EUROPEAN COMMUNITY	22 September 2004 18 September 1997 18 September 1997
LATVIA LITHUANIA LUXEMBOURG MACEDONIA MALTA	16 October 1999 6 February 2004 18 September 1997 21 July 2006 8 April 2001		

Total: 33 Contracting Parties

III. RESERVATIONS

Contracting Parties having entered reservations

Austria
Belgium
Bulgaria
Croatia
Cyprus
Finland
Germany
Greece
Hungary
Ireland
Lithuania
Macedonia
Malta
Netherlands
Poland
Portugal
Romania
Slovenia
Spain
Sweden
Turkey
United Kingdom
European Community

AUSTRIA

Article 2 :

As concerns the partial relief from import taxes, Community legislation provides for partial relief from import duties, but it does not provide for partial relief from import taxes.

BELGIUM

Article 2 :

As concerns the partial relief from import taxes, Community legislation provides for partial relief from import duties, but it does not provide for partial relief from import taxes.

BULGARIA

Article 2 :

The Republic of Bulgaria declares that it does not apply partial relief from import taxes.

CROATIA

Pursuant to Article 9, in respect of Article 2, as concerns the partial relief from import taxes, Croatian Customs legislation provides partial relief from import duties, but does not provide partial relief from import taxes (VAT and excise).

CYPRUS

Annex E

Pursuant to Article 9, in respect of Article 2, as concerns the partial relief from import taxes, Community legislation provided for partial relief from import duties, but it does not provide for partial relief from import taxes.

FINLAND

Pursuant to Article 9, in respect of Article 2, as concerns the partial relief from import taxes, Community legislation provides for partial relief from import duties, but it does not provide for partial relief from import taxes.

GERMANY

Pursuant to Article 9, in respect of Article 2, as concerns the partial relief from import taxes, Community legislation provides for partial relief from import duties, but it does not provide for partial relief from import taxes.

GREECE

Pursuant to Article 9, in respect of Article 2, as concerns the partial relief from import taxes, Community legislation provides for partial relief from import duties, but it does not provide for partial relief from import taxes.

HUNGARY

Annex E

Pursuant to Article 9, in respect of Article 2, as concerns the partial relief from import taxes, Community legislation provides for partial relief from duties, but it does not provide for partial relief from import taxes.

IRELAND

Pursuant to Article 9, in respect of Article 2, as concerns the partial relief from import taxes, the relevant legislation provides for partial relief from import duties, but it does not provide for partial relief from import taxes.

LITHUANIA

Annex E

Pursuant to Article 9 and in respect of Article 2 of the Annex E to the Istanbul Convention, the Republic of Lithuania reserves the right to apply partial relief from import duties provided for by the European Community legislation, but not to apply partial relief from Import taxes which the European Community legislation does not provide for.

MACEDONIA

Under the terms of article 9 of Annex E and according to its article 2, the Republic of Macedonia declares that the benefit of temporary admission with partial relief from import taxes is not allowed.

In accordance with Article 4 of the Annex E, the Republic of Macedonia notifies that its national laws does not stipulate a list of goods entitled to benefit of temporary admission with partial relief from import duties and taxes. However, there are determined conditions for the benefit of temporary admission with partial relief, as follows:

- the goods should not be entitled to home use, including also the food products; or
- the use of the goods imported should not be with negative impact on the national economy, for instance, the duration of use set against the period during their presence in its national territory, or
- the use of goods should not cause negative effects on the environment in the country.

MALTA

Pursuant to Article 9 a Customs document and/or security are required for all or any of these goods covered by this annex.

NETHERLANDS

Pursuant to Article 9, in respect of Article 2, as concerns the partial relief from import taxes, Community legislation provides for partial relief from import duties, but it does not provide for partial relief from import taxes.

POLAND

Article 2, in accordance with Article 9 :

Polish legislation provides for partial relief from import duties, however it does not provide for partial relief from taxes.

PORTUGAL

Pursuant to Article 9, in respect of Article 2, as concerns the partial relief from import taxes, Community legislation provides for partial relief from import duties, but it does not provide for partial relief from import taxes.

ROMANIA

Article 9 :

As concerns the partial relief of import taxes, Romanian legislation provides for partial relief from customs duties, but it does not provide for partial relief from other import duties and taxes (as VAT and excise).

SLOVENIA

Pursuant to Article 9, in respect of Article 2, as concerns the partial relief from import taxes, Slovenian legislation includes the provisions for partial relief from import duties, but it does not provide for relief from other import taxes.

SPAIN

Pursuant to Article 9, in respect of Article 2, as concerns the partial relief from import taxes, Community legislation provides for partial relief from import duties, but it does not provide for partial relief from import taxes.

SWEDEN

Pursuant to Article 9, in respect of Article 2, as concerns the partial relief from import taxes, Community legislation provides for partial relief from import duties, but it does not provide for partial relief from import taxes.

TURKEY

Annex E

Pursuant to Article 9, in respect of Article 2, as concerns the partial relief from import taxes, Turkish legislation provides for partial relief from Customs duties, but it does not provide for partial relief from import taxes.

Goods excluded from the benefit of Temporary Admission with partial relief (Article 4 of Annex E)

- (a) goods whose importation into Turkey has been prohibited;
- (b) consumable goods
- (c) goods that may be detrimental to the national economy due to the longevity of the time for the use of such goods during their stay in the Turkish Customs territory;
- (d) goods that have been imported by natural and legal persons for their public use towards the aim of making income;
- (e) goods whose identical status could not be identified;
- (f) a complete facility (excluding those that may be provided by the public institutions);
- (g) office equipment (computer, photocopy machine, multi-functional cable phone, fax machine etc.);
- (h) land vehicles (excluding those used for specific purposes);
- (i) accessories;
- (j) households and other such goods, that may have non contribution to the national industry and economy but concerning only personal use;

- (k) all textiles and ready-made clothes;
- (l) sea vehicles (excluding those imported for research purposes)

UNITED KINGDOM

Pursuant to Article 9, in respect of Article 2, as concerns the partial relief from import taxes, Community legislation provides for partial relief from import duties, but it does not provide for partial relief from import taxes.

EUROPEAN COMMUNITY

Pursuant to Article 9, in respect of Article 2, as concerns the partial relief from import taxes, Community legislation provides for partial relief from import duties, but it does not provide for partial relief from import taxes.

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VOLUME II

Part 1

Recommendation of the Customs Co-operation Council concerning the acceptance of ATA carnets and CPD carnets in connection with temporary admission

1.1. FOREWORD

Since it is expected that for some time not all those implementing the ATA carnet scheme and the CPD carnet scheme will be a Contracting Party to the Istanbul Convention the Council has adopted two Recommendations.

The Recommendation concerning the acceptance of ATA carnets invites Contracting Parties to the ATA Convention and the Istanbul Convention to accept both the model ATA carnet appended to the ATA Convention and the carnet appended to Annex A to the Istanbul Convention.

Since 18 December 2004 issuance of a new model ATA carnet, which is common to both the ATA and Istanbul Conventions, has been compulsory. However, the WCO is advised by the World Chambers Federation that as long there is a member of the ATA System that is only a Contracting Party to either the ATA or Istanbul Conventions, it will be necessary that this country accepts the WCO Recommendation in order to secure the full acceptability of ATA carnets issued by all the other natural guaranteeing issuing organizations of the ICC/WCF ATA international guarantee chain.

The Recommendation concerning the acceptance of CPD carnets invites Contracting Parties to the Istanbul Convention to accept both the model CPD carnet appended to Annex A to the Istanbul Convention and the carnet laid down in the Customs Convention on Temporary Importation of Private Road Vehicles (Vehicles Convention). Since the Vehicles Conventions are administered by the UN/ECE, the CCC Recommendation does not address Contracting Parties to those Conventions. To achieve acceptance by those Contracting Parties of the CPD carnet appended to Annex A to the Istanbul Convention, the UN/ECE adopted a Resolution which wording is similar to the CCC Recommendation concerning acceptance of CPD carnets.

Thus, ATA carnets will be recognized and accepted, irrespective of whether issued under the Istanbul Convention or the ATA Convention. Furthermore, CPD carnets will be recognized and accepted, irrespective of whether issued under the Istanbul Convention or the Vehicles Conventions.

RECOMMENDATION OF THE CUSTOMS CO-OPERATION COUNCIL CONCERNING THE ACCEPTANCE OF ATA CARNETS IN CONNECTION WITH TEMPORARY ADMISSION (25 June 1992)

THE CUSTOMS CO-OPERATION COUNCIL,

RECALLING the Convention on Temporary Admission (Istanbul Convention) adopted at its 75th/76th Sessions in Istanbul on 26 June 1990.

RECALLING that Appendix I to Annex A to that Convention lays down a model for temporary admission papers (ATA carnets) to be used for temporary admission of goods, excluding means of transport, and that this model as well as the conditions for its use are virtually the same as those for the ATA carnet used for temporary admission under the terms of the Customs Convention on the ATA carnet for the temporary admission of goods, 1961, (ATA Convention).

NOTING that Annex A to the Istanbul Convention is intended in due course to replace the ATA Convention but that the ATA carnet system established by that Convention will continue to be applied under the Istanbul Convention.

CONVINCED that measures should be taken to ensure the continuous unhampered functioning of the ATA carnet system.

CONSCIOUS of the fact that the model for the ATA carnet as annexed to the ATA Convention has been revised only recently and that the associations issuing ATA carnets have printed large stocks of ATA carnets, as revised.

RECOGNIZING the financial losses involved if the associations issuing AT carnets were required to replace their newly printed stocks of ATA carnets by new carnets modeled on the one laid down in Appendix I to Annex A to the Istanbul Convention.

NOTING that the carnet issuing and guaranteeing associations operating under Annex I to the Istanbul Convention will be the same as those operating under the ATA Convention.

APPRECIATING the willingness of the issuing and guaranteeing associations operating under the AT Convention to apply the ATA carnet system also under the Istanbul Convention, and their commitment to guarantee ATA carnets provided for in both Conventions.

RECOMMENDS that Contracting Parties to the ATA Convention or to the Istanbul Convention which accept an ATA carnet for temporary admission of goods into their territory, should accept both the carnet model laid down in the Annex to the ATA Convention and the carnet model laid down in Appendix I to Annex A to the Istanbul Convention.

REQUESTS the Secretary General of the Customs co-operation Council to notify the Contracting Parties to the ATA Convention or the Istanbul Convention of the undertaking by the issuing and guaranteeing associations to guarantee, vis-à-vis the Customs administrations, the carnets provided for in both Conventions. The Secretary General is also requested to append this Recommendation to such a notification.

REQUESTS each Contracting Party to the ATA Convention or the Istanbul Convention to notify the Secretary General of the Customs Co-operation Council whether it accepts or does not accept this Recommendation. Such notification shall be made within one year following the date on which the Secretary General notifies Contracting Parties of the undertaking by the issuing and guaranteeing associations to guarantee the carnets provided for in the two Conventions.

In the case of acceptance, the Contracting Party shall also notify the Secretary General of the date from which it will apply the Recommendation and of the conditions of its application.

Failure to notify the Secretary General of the Customs Co-operation Council within one year shall mean that the Contracting Party is unable to accept the Recommendation. However, a Contracting Party may accept this Recommendation at a later date.

The Secretary General shall transmit this information to the Customs administrations of Council Members. He shall also transmit it to the Customs administrations of the Members of the United Nations or of its specialized agencies, to Customs or Economic Unions which qualify as Contracting Parties and to the International Bureau of Chambers of Commerce.

**Countries/territories having accepted the Recommendation
Concerning the acceptance of ATA carnets**

Australia
Austria
Belgium
Bulgaria
Canada
Croatia
Cyprus
Czech Republic
Estonia
Finland
France
Germany
Greece
Ireland
Lebanon
Malta
Mauritius
Poland
Portugal
Slovakia
Sweden
Switzerland
Turkey
United Kingdom
European Community

**RECOMMENDATION OF THE CUSTOMS CO-OPERATION COUNCIL
CONCERNING THE ACCEPTANCE OF CPD CARNETS**

IN CONNECTION WITH TEMPORARY ADMISSION
(25 June 1992)

THE CUSTOMS CO-OPERATION COUNCIL,

RECALLING the Convention on Temporary Admission (Istanbul Convention) adopted at its 75th/76th Sessions in Istanbul on 26 June 1990,

RECALLING that Appendix II to Annex A to that Convention lays down a model for temporary admission papers (CPD carnets) to be used for temporary admission of means of transport under Annex C to the Convention, and that this model as well as the conditions for its use are virtually the same as those for the temporary importation papers ("carnets de passages en douane") laid down in the Customs Convention on the Temporary Importation of Private Road Vehicles, 1954, and the Customs Convention on the Temporary Importation of Commercial Road Vehicles, 1956 (hereinafter called the Vehicles Conventions),

NOTING that the carnet issuing and guaranteeing associations operating under Annex C to the Istanbul Convention will be the same as those operating under the Vehicles Conventions,

CONSCIOUS of the importance of ensuring a smooth transfer from the Vehicles Conventions to Annex C to the Istanbul Convention and of avoiding undue hardship to the issuing and guaranteeing associations,

APPRECIATING the willingness of the issuing and guaranteeing associations operating under the Vehicles Conventions to render the relevant issuing and guaranteeing chains operational also under Annexes A and C to the Istanbul Convention insofar as road motor vehicles and trailers are concerned, and their commitment to guarantee CPD carnets provided for in the three Conventions,

RECOMMENDS that those Contracting Parties to the Istanbul Convention which accept Annex C thereto and which accept a CPD carnet for temporary admission of means of transport under that Annex, should accept both the carnet model laid down in Appendix II to Annex A to the Istanbul Convention and the temporary importation papers (carnets de passages en douane) laid down in the Vehicles Conventions.

REQUESTS the Secretary General of the Customs Co-operation Council to notify the Contracting Parties to the Istanbul Convention of the undertaking by the issuing and guaranteeing associations to guarantee, vis-à-vis the Customs administrations, the carnets provided for in the three Conventions. The Secretary General is also requested to append this Recommendation to such a notification,

REQUESTS each Contracting Party to the Istanbul Convention to notify the Secretary General of The Customs Co-operation Council whether it accepts or does not accept this Recommendation. Such notification shall be made within one year following the date on which the Secretary General notifies Contracting Parties of the undertaking by the issuing and guaranteeing associations to guarantee the carnets provided for in the three Conventions.

In the case of acceptance, the Contracting Party shall also notify the Secretary General of the date from which it will apply the Recommendation and of the conditions of its application.

Failure to notify the Secretary General of the Customs Co-operation Council within one year shall mean that the Contracting Party is unable to accept the Recommendation. However, a Contracting Party may accept this Recommendation at a later date.

The Secretary General shall transmit this information to the Customs administrations of Council Members. He shall also transmit it to the Customs administrations of the Members of the United Nations or of its specialized agencies, to the Executive Secretary of the Economic Commission for Europe, to Customs or Economics Unions which qualify as Contracting Parties, and to the Alliance Internationale de Tourisme and the Fédération Internationale de l'Automobile.

Countries/territories having accepted the Recommendation
concerning CPD carnets

Austria
Estonia
Finland
Germany
Portugal
European Community

Part 2

2.1. FOREWORD

Uniformity in the interpretation and application of the Convention by all Contracting Parties is of the utmost importance when achieving the aim of harmonization and simplification of procedures regarding temporary importation.

Although the opinions expressed by the Administrative Committee for the Istanbul Convention are not binding upon the Contracting Parties, all concerned have recognized that these views, which have been approved by the Council, are of great value and offer useful guidance to Customs administrations and the trading community.

With regard to the ATA carnet system as incorporated in the ATA Convention the Permanent Technical Committee has expressed several opinions some of which have been included in the Commentary on the Istanbul Convention and hence apply equally to ATA carnets issued under the Istanbul Convention.

The opinions have been separated in those expressed with regard to provisions of the body of the Convention, chapter II, and those concerning the Annexes to the Convention, chapter III.

2.2. OPINIONS ON THE ISTANBUL CONVENTION

II. Interpretation and application of the Body of the Convention

III. Interpretation and application of the Annexes to the Convention

III. A.1. Period during which guaranteeing and/or issuing associations must keep ATA documents (Article 8 (4))

The Committee was asked to consider the following question : for how long are guaranteeing and/or issuing associations required to keep ATA documents.

The Committee concluded that, under Article 8, paragraph 4 of Annex A, Customs authorities could not in any circumstances require from the guaranteeing association payment of the import duties and other sums payable if a claim had not been made within one year of the date of expiry of the validity of the ATA carnet. Consequently, under the provisions of the Convention the guaranteeing and/or issuing associations were, in principle, free to make whatever arrangements they wished as regards ATA carnets in respect of which no claim had been made by the customs authorities within the 12-month period of validity of the carnet and the time required for the exchange of international correspondence. However, as regards carnets which had been the subject of a claim and in certain exceptional cases, it was agreed that the ATA carnets should be kept until the disputes involved had been finally settled.

(PTC, 95TH/96TH Sessions, Doc. 23.320, paragraphs 151-153).

III. A.2. Reference on ATA carnets to the association sponsoring the issuing association (page 1 of the cover)

The name of the domestic association which is a member of the IBCC Chain should be indicated on the first line at the top of the carnet covering page (starting with the words "Issuing association"). Where this cannot be done because of the structure and competence of the national issuing and guaranteeing bodies, the name of the guaranteeing association should be shown after that of the issuing association. The wording would then be the following : "(Issuing Association)..., under the guarantee of ...".

(PTC, 53rd/54th Sessions, Doc. 13.700, paragraph 25).

III. A.3. Examination in the country of departure of goods covered by an ATA carnet (Note 9 on the use of the ATA carnet, on page 3 of the cover)

Under the permissive clause of Note 9 on the use of the ATA carnet, countries may waive examination on exportation of goods covered by an ATA carnet. It is, however, not possible to list the countries or the goods involved, since some countries have waived examination only for certain specified goods exported under cover of an ATA carnet.

(PTC, 51st/52nd Sessions, Doc. 13.309, paragraphs 30 and 31).

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Part 3

EXAMPLE OF AN ATA CARNET DULY FILLED IN

This Part provides an example of an ATA carnet duly filled in. In this case commercial samples are being temporarily exported from Paris, to Moscow and then transiting from Moscow to St Petersburg and back, finally being re-exported to Paris. The various counterfoils and vouchers have been completed accordingly

Detailed guidance on the completion of ATA carnets may be found in the WCO's e-learning module on the ATA system.

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A.T.A. CARNET/CARNET A.T.A.
FOR TEMPORARY ADMISSION OF GOODS
POUR L'ADMISSION TEMPORAIRE DES MARCHANDISES
CUSTOMS CONVENTION ON THE A.T.A. CARNET FOR THE TEMPORARY ADMISSION OF GOODS
CONVENTION DOUANIÈRE SUR LE CARNET A.T.A. POUR L'ADMISSION TEMPORAIRE DES MARCHANDISES
CONVENTION ON TEMPORARY ADMISSION CONVENTION RELATIVE A L'ADMISSION TEMPORAIRE



(Before completing the Carnet, please read Notes on cover page 3/Avant de remplir le carnet, lire la notice en page 3 de la couverture)

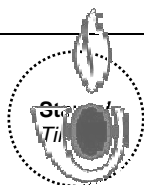
A T A C A R N E T C A R N E T A T A	C A R N E T A T A	A. HOLDER AND ADDRESS /Titulaire et adresse Chic Couture SA 150, rue Réaumur 75011 Paris	G. FOR ISSUING ASSOCIATION USE /Réservé à l'association émettrice FRONT COVER/ Couverture a) CARNET No. Carnet N°. FR1/22/3333 Number of continuation sheets: Nombre de feuilles supplémentaires0.....	
		B. REPRESENTED BY*/Représenté par* Mr. Martin, Mr. Durand	b) ISSUED BY/Delivré par <div align="center"> <small>CHAMBRE DE COMMERCE ET D'INDUSTRIE DE PARIS PARIS HAUTS DE SEINE SEINE-SAINT-DENIS VAL-DE-MARNE</small> </div>	
		C. INTENDED USE OF GOODS/ Utilisation prévue des marchandises Commercial samples Exhibitions and Fairs	c) VALID UNTIL/Valable jusqu'au <div align="center"> 2006 / 01 / 24 year / month / day (inclusive) année / mois / jour (inclus) </div>	
		P. This carnet may be used in the following countries/Customs territories under the guarantee of the associations listed on page four of the cover:/ Ce carnet est valable dans les pays/territoires douaniers ci-après, sous la garantie des associations reprises en page quatre de couverture: <table style="width:100%; border: none;"> <tr> <td style="width:33%; vertical-align: top;"> AT AUSTRIA BE BELGIUM CZ CZECH REPUBLIC CY CYPRUS DK DENMARK EE ESTONIA FI FINLAND FR FRANCE DE GERMANY GR GREECE HU HUNGARY IE IRELAND IT ITALY LV LATVIA LT LITHUANIA LU LUXEMBOURG NL NETHERLANDS NO NORWAY PL POLAND PT PORTUGAL SK SLOVAKIA SI SLOVÉNIA ES SPAIN SE SWÉDEN GB UNITED KINGDOM </td> <td style="width:33%; vertical-align: top;"> DZ ALGERIA AU AUSTRALIA BG BULGARIA CA CANADA CI COTE D'IVOIRE CR CROATIA GI GIBRALTAR HK HONG KONG IS ICELAND IN INDIA IL ISRAEL JP JAPAN KR KOREA LB LEBANON MY MALAYSIA MT MALTA MU MAURITIUS NZ NEW ZEALAND RO ROMANIA RU RUSSIA X SN SENEGAL SG SINGAPORE ZA SOUTH AFRICA LK SRI LANKA TH THAILAND TN TUNISIA TR TURKEY US UNITED STATES </td> <td style="width:33%; vertical-align: top;"> COUNTRIES THAT ACCEPT THE ATA CARNET UNDER CERTAIN CONDITIONS AD ANDORRA BJ BÉNIN BF BURKINA FASO CF CENTRAL AFRICAN REPUBLIC TD CHAD CG CONGO GA GABON MG MADAGASCAR ML MALI MR MAURITANIA NE NIGER TG TOGO </td> </tr> </table>		AT AUSTRIA BE BELGIUM CZ CZECH REPUBLIC CY CYPRUS DK DENMARK EE ESTONIA FI FINLAND FR FRANCE DE GERMANY GR GREECE HU HUNGARY IE IRELAND IT ITALY LV LATVIA LT LITHUANIA LU LUXEMBOURG NL NETHERLANDS NO NORWAY PL POLAND PT PORTUGAL SK SLOVAKIA SI SLOVÉNIA ES SPAIN SE SWÉDEN GB UNITED KINGDOM
AT AUSTRIA BE BELGIUM CZ CZECH REPUBLIC CY CYPRUS DK DENMARK EE ESTONIA FI FINLAND FR FRANCE DE GERMANY GR GREECE HU HUNGARY IE IRELAND IT ITALY LV LATVIA LT LITHUANIA LU LUXEMBOURG NL NETHERLANDS NO NORWAY PL POLAND PT PORTUGAL SK SLOVAKIA SI SLOVÉNIA ES SPAIN SE SWÉDEN GB UNITED KINGDOM	DZ ALGERIA AU AUSTRALIA BG BULGARIA CA CANADA CI COTE D'IVOIRE CR CROATIA GI GIBRALTAR HK HONG KONG IS ICELAND IN INDIA IL ISRAEL JP JAPAN KR KOREA LB LEBANON MY MALAYSIA MT MALTA MU MAURITIUS NZ NEW ZEALAND RO ROMANIA RU RUSSIA X SN SENEGAL SG SINGAPORE ZA SOUTH AFRICA LK SRI LANKA TH THAILAND TN TUNISIA TR TURKEY US UNITED STATES	COUNTRIES THAT ACCEPT THE ATA CARNET UNDER CERTAIN CONDITIONS AD ANDORRA BJ BÉNIN BF BURKINA FASO CF CENTRAL AFRICAN REPUBLIC TD CHAD CG CONGO GA GABON MG MADAGASCAR ML MALI MR MAURITANIA NE NIGER TG TOGO		

The holder of this Carnet and his representative will be held responsible for compliance with the laws and regulations of the country/Customs territory of departure and the countries/Customs territories of importation./ A charge pour le titulaire et son représentant de se conformer aux lois et règlements du pays/territoire douanier de départ et des pays/territoires d'importation.

H. CERTIFICATE BY CUSTOMS AT DEPARTURE / Attestation de la douane, au départ a) Identification marks have been affixed as indicated in column 7 against the following item No(s) of the General List Apposé les marques d'identification mentionnées dans la colonne 7 en regard du (des) numéro(s) d'ordre suivant(s) de la liste générale..... b) GOODS EXAMINED*/Vérfié les marchandises* Yes/Oui X No/Non <input type="checkbox"/> c) Registered under Reference No.* Enregistré sous le numéro.* d)Paris CDG.....2005 / 02 / 01..... Customs Office Place Date (year/month/day) Signature and Stamp Bureau de douane Lieu Date (année/mois/jour) Signature et timbre	I. Signature of authorised official and Issuing Association stamp/ Signature du délégué et timbre de l'association émettrice <div align="center"> Paul Durand CCIP 2005 / 01 / 25 Place and Date of Issue (year/month/day) Lieu et date d'émission (année/mois/jour) </div> J. X X Signature of Holder/Signature du titulaire
---	--

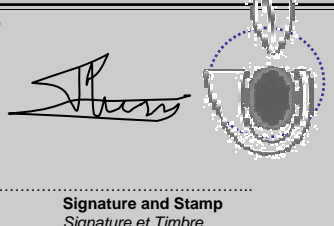
TO BE RETURNED TO THE ISSUING CHAMBER IMMEDIATELY AFTER USE/A RETOURNER A LA CHAMBRE EMETTRICE IMMEDIATEMENT APRES UTILISATION

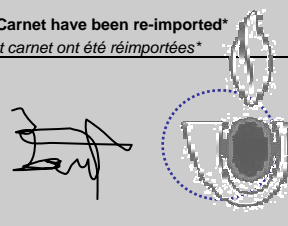
Item No./ N° d'ordre	Trade description of goods and marks and numbers, if any/ Désignation commerciale des marchandises et, le cas échéant, marques et numéros	Number of Pieces/ Nombre de Pièces	Weight or Volume/ Poids ou Volume	Value*/ Valeur*	**Country of origin/ **Pays d'origine	For Customs Use/ Réserve à la douane Identification marks/ Marques d'identification
1	2	3	4	5	6	7
1-5	Women's T-shirts 90% Cotton 10% Polyester	5	1.0 kg	100 €	GB	
6	Women's Pullovers 100% wool	1	0.6 kg	80 €		
7-10	Women's Jeans 100% Cotton	4	2.7 kg	210 €		
11	PCLux Black n°SN85621 Portable Computer	1	2.5 kg	1400 €	JP	
12	LightWay 45 Video Projector	1	4 kg	1800 €	CH	
		12	10.8 kg	3590 €		
ARRETÉ LA PRESENTE LISTE À DOUZE ARTICLES POUR UNE VALEUR GLOBALE HORS- TAXES DE TROIS MILLE CINQ CENT QUATRE-VING DIX EUROS						
TOTAL or CARRIED OVER / TOTAL ou A REPORTER						




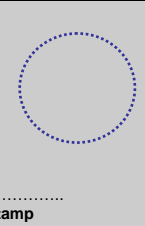
*Commercial value in country/customs territory of issue and in its currency, unless stated differently./Valeur commerciale dans le pays/territoire douanier d'émission et dans sa monnaie, sauf indication contraire

Show country of origin if different from country/customs territory of issue of the Carnet, using ISO country codes./Indiquer le pays d'origine s'il est différent du pays/territoire douanier d'émission du carnet, en utilisant le code international des pays ISO

E X P O R T A T I O N	E X P O R T A T I O N	1. The goods described in the General List under Item No.(s)..... 1 to 12 <i>Les marchandises énumérées à la liste générale sous le(s) N°(s)</i> have been exported <i>ont été exportées</i>			
	2. Final date for duty-free re-importation/Date limite pour la réimportation en franchise <div style="float: right; border: 1px solid black; padding: 2px;"> year / month / day année / mois / jour 2006/01/24 </div>				
	3. Other remarks */Autres mentions*				
Counterfoil/ Souche No./N°	1	4. Paris CDG Customs Office Bureau de douane	5. CDG Airport Place Lieu	6. 2005...02...01 Date (year/month/day) Date (année/mois/jour)	7.  Signature and Stamp Signature et Timbre


R E I M P O R T A T I O N	R E I M P O R T A T I O N	1. The goods described in the General List under Item No.(s)..... 1 to 12 <i>Les marchandises énumérées à la liste générale sous le(s) N°(s)</i> which were temporarily exported under cover of exportation voucher(s) No.(s) 1 of this Carnet have been re-imported* <i>exportées temporairement sous couvert du (des) volet(s) d'exportation N° (s)</i> du présent carnet ont été réimportées*			
	2. Other remarks */Autres mentions*				
	6.  Signature and Stamp Signature et Timbre				
Counterfoil/ Souche No./N°	1	3. Paris Only Customs Office Bureau de douane	4. Only Airport Place Lieu	5. 2005...04...06 Date (year/month/day) Date (année/mois/jour)	

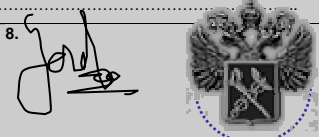
E X P O R T A T I O N	E X P O R T A T I O N	1. The goods described in the General List under Item No.(s)..... <i>Les marchandises énumérées à la liste générale sous le(s) N°(s)</i> have been exported <i>ont été exportées</i>			
	2. Final date for duty-free re-importation/Date limite pour la réimportation en franchise <div style="float: right; border: 1px solid black; padding: 2px;"> year / month / day année / mois / jour / / </div>				
	3. Other remarks */Autres mentions*				
Counterfoil/ Souche No./N°		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


R E I M P O R T A T I O N	R E I M P O R T A T I O N	1. The goods described in the General List under Item No.(s)..... <i>Les marchandises énumérées à la liste générale sous le(s) N°(s)</i> which were temporarily exported under cover of exportation voucher(s) No.(s) of this Carnet have been re-imported* <i>exportées temporairement sous couvert du (des) volet(s) d'exportation N° (s)</i> du présent carnet ont été réimportées*			
	2. Other remarks */Autres mentions*				
	6.  Signature and Stamp Signature et Timbre				
Counterfoil/ Souche No./N°		3. Customs Office Bureau de douane	4. Place Lieu	5. Date (year/month/day) Date (année/mois/jour)	


* If applicable/ *S'il y a lieu

DO NOT REMOVE FROM THE CARNET / NE PAS DETACHER DU CARNET

I M P O R T A T I O N	I M P O R T A T I O N	1. The goods described in the General List under Item No.(s) 1 to 12 <i>Les marchandises énumérées à la liste générale sous le(s) N°(s)</i> have been temporarily imported ont été importées temporairement		
		2. Final date for re-exportation/production to the Customs of goods*/ <i>Date limite pour la réexportation/la représentation à la douane, des ma</i> year / month / day / / / année / mois / jour 2005/08/02		
		3. Registered under reference No.*/ Enregistré sous le N°* AB123456		8. 
		4. Other remarks*/ Autres mentions*		
Counterfoil/ Souche No./N° 2	5. Moscow East Customs Office Bureau de douane	6. Moscow Place Lieu	7. 2005 ... 02 ... 03 .. Date (year/month/day) Date (année/mois/jour)	Signature and Stamp Signature et Timbre

R E E X P O R T A T I O N	R E E X P O R T A T I O N	1. The goods described in the General List under Item No.(s) 1 to 12 <i>Les marchandises énumérées à la liste générale sous le(s) N°(s)</i> which were temporarily imported under cover of importation voucher(s) No.(s) 2 <i>Importées temporairement sous couvert du (des) volet(s) d'importation N° (s)</i> of this Carnet have been re-exported*/ du présent carnet, ont été réexportées*		
		2. Action taken in respect of goods produced but not re-exported* <i>Mesures prises à l'égard des marchandises représentées mais non réexportées*</i>		
		3. Action taken in respect of goods not produced and not intended for later re-exportation* <i>Mesures prises à l'égard des marchandises non représentées et non destinées à une réexportation ultérieure*</i>		8. 
		4. Registered under reference No./ Enregistré sous le N° AB123456		
Counterfoil/ Souche No./N° 2	5. Moscow East Customs Office Bureau de douane	6. Moscow Place Lieu	7. 2005 ... 04 ... 05 .. Date (year/month/day) Date (année/mois/jour)	Signature and Stamp Signature et Timbre

I M P O R T A T I O N	I M P O R T A T I O N	1. The goods described in the General List under Item No.(s) <i>Les marchandises énumérées à la liste générale sous le(s) N°(s)</i> have been temporarily imported ont été importées temporairement		
		2. Final date for re-exportation/production to the Customs of goods*/ <i>Date limite pour la réexportation/la représentation à la douane, des marchandises*</i> year / month / day / / / année / mois / jour / / /		
		3. Registered under reference No.*/ Enregistré sous le N°*		8. 
		4. Other remarks*/ Autres mentions*		
Counterfoil/ Souche No./N°	5. Customs Office Bureau de douane	6. Place Lieu	7. Date (year/month/day) Date (année/mois/jour)	Signature and Stamp Signature et Timbre

R E E X P O R T A T I O N	R E E X P O R T A T I O N	1. The goods described in the General List under Item No.(s) <i>Les marchandises énumérées à la liste générale sous le(s) N°(s)</i> which were temporarily imported under cover of importation voucher(s) No.(s) <i>Importées temporairement sous couvert du (des) volet(s) d'importation N° (s)</i> of this Carnet have been re-exported*/ du présent carnet, ont été réexportées*		
		2. Action taken in respect of goods produced but not re-exported* <i>Mesures prises à l'égard des marchandises représentées mais non réexportées*</i>		
		3. Action taken in respect of goods not produced and not intended for later re-exportation* <i>Mesures prises à l'égard des marchandises non représentées et non destinées à une réexportation ultérieure*</i>		8. 
		4. Registered under reference No./ Enregistré sous le N°		
Counterfoil/ Souche No./N°	5. Customs Office Bureau de douane	6. Place Lieu	7. Date (year/month/day) Date (année/mois/jour)	Signature and Stamp Signature et Timbre

* If applicable/* S'il y a lieu

DO NOT REMOVE FROM THE CARNET / NE PAS DETACHER DU CARNET

T R A N S I T	T R A N S I T	Clearance for transit / Dédouanement pour le transit 1. The goods described in the General List under item No.(s) 1 to <i>Les marchandises énumérées à la liste générale sous le(s) N° (s)</i> have been despatched in transit to the Customs Office at Bombay Airport <i>ont été expédiées en transit sur le bureau de douane de</i> 2. Final date for re-exportation/production to the Customs of goods * <i>Date limite pour la réexportation/la représentation à la douane des marchandises *</i> 3. Registered under reference No. Y Enregistré sous le N°* AB123456				year / month / day année / mois / jour 2005/02/03
		4. Pulkovo Customs Office <i>Bureau de douane</i>	5. St Petersburg Airport Place <i>Lieu</i>	6. 2005.../02.../02 Date (year/month/day) Date (année/mois/jour)	7. Signature and Stamp <i>Signature et Timbre</i>	
		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 * <i>Les marchandises visées au paragraphe 1 ci-dessus ont été réexportées/représentées *</i> 2. Other remarks / Autres mentions *				
Counterfoil / Souche No./N° 3		3. Moscow east Customs Office <i>Bureau de douane</i>	4. Moscow Place <i>Lieu</i>	5. 2005.../02.../03 Date (year/month/day) Date (année/mois/jour)	6. Signature and Stamp <i>Signature et Timbre</i>	

T R A N S I T	T R A N S I T	Clearance for transit / Dédouanement pour le transit 1. The goods described in the General List under item No.(s) <i>Les marchandises énumérées à la liste générale sous le(s) N° (s)</i> have been despatched in transit to the Customs Office at <i>ont été expédiées en transit sur le bureau de douane de</i> 2. Final date for re-exportation/production to the Customs of goods * <i>Date limite pour la réexportation/la représentation à la douane des marchandises *</i> 3. Registered under reference No. Y Enregistré sous le N°*				year / month / day année / mois / jour / / /
		4. Customs Office <i>Bureau de douane</i>	5. Place <i>Lieu</i>	6. Date (year/month/day) Date (année/mois/jour)	7. Signature and Stamp <i>Signature et Timbre</i>	
		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 * <i>Les marchandises visées au paragraphe 1 ci-dessus ont été réexportées/représentées *</i> 2. Other remarks / Autres mentions *				
Counterfoil / Souche No./N°		3. Customs Office <i>Bureau de douane</i>	4. Place <i>Lieu</i>	5. Date (year/month/day) Date (année/mois/jour)	6. Signature and Stamp <i>Signature et Timbre</i>	

T R A N S I T	T R A N S I T	Clearance for transit / Dédouanement pour le transit 1. The goods described in the General List under item No.(s) <i>Les marchandises énumérées à la liste générale sous le(s) N° (s)</i> have been despatched in transit to the Customs Office at <i>ont été expédiées en transit sur le bureau de douane de</i> 2. Final date for re-exportation/production to the Customs of goods * <i>Date limite pour la réexportation/la représentation à la douane des marchandises *</i> 3. Registered under reference No. Y Enregistré sous le N°*				year / month / day année / mois / jour / / /
		4. Customs Office <i>Bureau de douane</i>	5. Place <i>Lieu</i>	6. Date (year/month/day) Date (année/mois/jour)	7. Signature and Stamp <i>Signature et Timbre</i>	
		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 * <i>Les marchandises visées au paragraphe 1 ci-dessus ont été réexportées/représentées *</i> 2. Other remarks / Autres mentions *				
Counterfoil / Souche No./N°		3. Customs Office <i>Bureau de douane</i>	4. Place <i>Lieu</i>	5. Date (year/month/day) Date (année/mois/jour)	6. Signature and Stamp <i>Signature et Timbre</i>	

T R A N S I T	T R A N S I T	Clearance for transit / Dédouanement pour le transit 1. The goods described in the General List under item No.(s) <i>Les marchandises énumérées à la liste générale sous le(s) N° (s)</i> have been despatched in transit to the Customs Office at <i>ont été expédiées en transit sur le bureau de douane de</i> 2. Final date for re-exportation/production to the Customs of goods * <i>Date limite pour la réexportation/la représentation à la douane des marchandises *</i> 3. Registered under reference No. Y Enregistré sous le N°*				year / month / day année / mois / jour / / /
		4. Customs Office <i>Bureau de douane</i>	5. Place <i>Lieu</i>	6. Date (year/month/day) Date (année/mois/jour)	7. Signature and Stamp <i>Signature et Timbre</i>	
		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 * <i>Les marchandises visées au paragraphe 1 ci-dessus ont été réexportées/représentées *</i> 2. Other remarks / Autres mentions *				
Counterfoil / Souche No./N°		3. Customs Office <i>Bureau de douane</i>	4. Place <i>Lieu</i>	5. Date (year/month/day) Date (année/mois/jour)	6. Signature and Stamp <i>Signature et Timbre</i>	

*If applicable / *S'il y a lieu

DO NOT REMOVE FROM THE CARNET / NE PAS DETACHER DU CARNET


***If applicable/ *S'il y a lieu**

CARNET A.T.A.

*Commercial value in country/customs territory of issue and in its currency, unless stated differently./*Valeur commerciale dans le pays/territoire douanier d'émission et dans sa monnaie, sauf indication contraire*
 Show country of origin if different from country/customs territory of issue of the Carnet, using ISO country codes./*Indiquer le pays d'origine s'il est différent du pays/territoire douanier d'émission du carnet, en utilisant le code international des pays ISO*

* Commercial value in country/customs territory of issue and in its currency, unless stated differently. / * Valeur commerciale dans le pays/territoire douanier d'émission et dans sa monnaie, sauf indication contraire

Show country of origin if different from country/customs territory of issue of the Carnet, using ISO country codes./Indiquer le pays d'origine s'il est différent du pays/territoire douanier d'émission du carnet, en utilisant le code international des pays ISO**

I M P O R T A T I O N	A. HOLDER AND ADDRESS /Titulaire et adresse Chic Couture SA 150, rue Réaumur 75011 Paris	G. FOR ISSUING ASSOCIATION USE /Réservé a l'association émettrice IMPORTATION VOUCHER No. Volet d'importation N°
	B. REPRESENTED BY*/Représenté par* Mr. Martin, Mr. Durand	a) CARNET No. Carnet N° <div style="border: 1px solid black; padding: 5px; display: inline-block; margin-left: 20px;"> FR1/22/3333 </div>
	C. INTENDED USE OF GOODS/ Utilisation prévue des marchandises Commercial samples Exhibitions and Fairs	b) ISSUED BY/Delivré par <div style="text-align: center;">  <small>CHAMBRE DE COMMERCE ET D'INDUSTRIE DE PARIS PARIS HAUTS-DE-SEINE SEINE-SAINT-DENIS VAL-DE-MARNE</small> </div>
	D. MEANS OF TRANSPORT*/ Moyens de transport* Air transport	c) VALID UNTIL/Valable jusqu'au <div style="display: flex; justify-content: space-around; align-items: flex-end;"> <div> 2006 year année </div> <div> / 01 month mois </div> <div> / 24 day (inclusive) jour (inclus) </div> </div>
	E. PACKAGING DETAILS (Number, Kind, Marks, etc.)*/ Détail d'emballage (nombre, nature, marques, etc.)* Delsey Suitcase	H. CLEARANCE ON IMPORTATION/ Dédouanement à l'importation a) The goods referred to in the above declaration have been temporarily imported/ Les marchandises faisant l'objet de la déclaration ci-contre ont été importées temporairement. b) Final date for re-exportation/production to Customs*/Date limite pour la réexportation/la représentation à la douane: <div style="display: flex; justify-content: space-around; align-items: flex-end;"> <div> 2005 year année </div> <div> / 08 month mois </div> <div> / 02 day jour </div> </div>

F. TEMPORARY IMPORTATION DECLARATION/ Déclaration d'importation temporaire
I, duly authorised :/ Je soussigné, dûment autorisé :

a) declare that I am temporarily importing in compliance with the conditions laid down in the laws and regulations of the country/Customs territory of importation, the goods enumerated in the list overleaf and described in the General List under item No.(s)/ déclare importer temporairement, dans les conditions prévues par les lois et règlements du pays/territoire douanier d'importation, les marchandises énumérées à la liste figurant au verso et reprises à la liste générale sous le(s) N° (s)
**1 to 12**.....

b) declare that the said goods are intended for use at/déclare que les marchandises sont destinées à être utilisées à
**Moscow Fashion 2005**.....


c) undertake to comply with these laws and regulations and to re-export the said goods within the period stipulated by the Customs Office or regularize their status in accordance with the laws and regulations of the country/Customs territory of importation./ m'engage à observer ces lois et règlements et à réexporter ces marchandises dans les délais fixés par le bureau de douane ou à régulariser leur situation selon les lois et règlements du pays/territoire douanier d'importation.

d) Confirm that the information given is true and complete./ certifie sincères et complètes les indications portées sur le présent volet.

FOR CUSTOMS USE ONLY/ Réservé a la douane
a) Registered under reference No.*/ Enregistré sous le N°*
**AB123456**.....
d) Other remarks:*/ Autres mentions:*


At / AMoscow East.....
Customs office / Bureau de douane

2005./02/03..
 Date (year/month/day)
 Date (année/mois/jour)


Signature and Stamp
 Signature et Timbre

PlaceMoscow.... Date (year/month/day) ...2005.../...02.../...03..
 Lieu Date (année/mois/jour)
Name.....Rémy Martin.....
 Nom


Signature X
 Signature




X

Item No./ N° d'ordre	Trade description of goods and marks and numbers, if any/ Désignation commerciale des marchandises et, le cas échéant, marques et numéros	Number of Pieces/ Nombre de Pièces	Weight or Volume/ Poids ou Volume	Value*/ Valeur*	**Country of origin/ **Pays d'origine	For Customs Use/ Réserve à la douane Identification marks/ Marques d'identification	
1	2	3	4	5	6	7	
1-5	Women's T-shirts 90% Cotton 10% Polyester	5	1.0 kg	100 €	GB		
6	Women's Pullovers 100% wool	1	0.6 kg	80 €			
7-10	Women's Jeans 100% Cotton	4	2.7 kg	210 €			
11	PCLux Black n°SN85621 Portable Computer	1	2.5 kg	1400 €	JP		
12	LightWay 45 Video Projector	1	4 kg	1800 €	CH		
		12	10.8 kg	3590 €			
ARRETÉ LA PRESENTE LISTE À DOUZE ARTICLES POUR UNE VALEUR GLOBALE HORS- TAXES DE TROIS MILLE CINQ CENT QUATRE-VING DIX EUROS							

*Commercial value in country/customs territory of issue and in its currency, unless stated differently./Valeur commerciale dans le pays/territoire douanier d'émission et dans sa monnaie, sauf indication contraire

Show country of origin if different from country/customs territory of issue of the Carnet, using ISO country codes./Indiquer le pays d'origine s'il est différent du pays/territoire douanier d'émission du carnet, en utilisant le code international des pays ISO

R E E X P O R T A T I O N	A. HOLDER AND ADDRESS /Titulaire et adresse Chic Couture SA 150, rue Réaumur 75011 Paris	G. FOR ISSUING ASSOCIATION USE /Réservé a l'association émettrice REEXPORTATION VOUCHER No. Volet de réexportation N°
	B. REPRESENTED BY*/Représenté par* Mr Martin, Mr Durand	a) CARNET No. Carnet N° FR1/22/3333
	C. INTENDED USE OF GOODS/ Utilisation prévue des marchandises Commercial samples Exhibitions and Fairs	b) ISSUED BY/Delivré par  <small>CHAMBRE DE COMMERCE ET D'INDUSTRIE DE PARIS PARIS HAUTS DE SEINE SEINE-SAINT-DENIS VAL-DE-MARNE</small>
	D. MEANS OF TRANSPORT*/ Moyens de transport* Air transport	c) VALID UNTIL/Valable jusqu'au 2006 / 01 / 24 year month day (inclusive) année mois jour (inclus)
	E. PACKAGING DETAILS (Number, Kind, Marks, etc.)*/ Détail d'emballage (nombre, nature, marques, etc.)* Delsey Suitcase	H. CLEARANCE ON RE-EXPORTATION/ Dédouanement à la réexportation 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.* 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.* d) Registered under reference No. : / *Enregistré sous le N° * AB123456 e) This voucher must be forwarded to the Customs Office at: / Le présent volet devra être transmis au bureau de douane de: * Moscow East f) Other remarks: / Autres mentions: *

F. RE-EXPORTATION DECLARATION/ Déclaration de réexportation I, duly authorised : / Je soussigné, dûment autorisé: *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 générale des marchandises sous le(s) N° (s). 1 to 12 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° (s) 2 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 représentées et reprises sous le(s) N° (s) suivant(s) ne sont pas destinées à la réexportation: *c) declare that goods of the following item No.(s) not produced, are not intended for later re-exportation : / déclare que les marchandises non représentées et reprises sous le(s) N° (s) suivant(s) ne seront pas réexportées ultérieurement: *d) in support of this declaration, present the following documents : / présente à l'appui de mes déclarations, les documents suivants : e) confirm that the information given is true and complete/ certifie sincères et complètes les indications portées sur le présent volet	FOR CUSTOMS USE ONLY / Réservé a la douane At / A Moscow East Customs office / Bureau de douane   2005 / 04 / 05 Date (year/month/day) Signature and Stamp Date (année/mois/jour) Signature et Timbre Place Moscow Date (year/month/day) 2005 / 04 / 05 Lieu Date (année/mois/jour) Name Rémy Martin Nom Signature X X Signature
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Item No./ N° d'ordre	Trade description of goods and marks and numbers, if any/ Désignation commerciale des marchandises et, le cas échéant, marques et numéros	Number of Pieces/ Nombre de Pièces	Weight or Volume/ Poids ou Volume	Value*/ Valeur*	**Country of origin/ **Pays d'origine	For Customs Use/ Réservé à la douane Identification marks/ Marques d'identification	
1	2	3	4	5	6	7	
1-5	Women's T-shirts 90% Cotton 10% Polyester	5	1.0 kg	100 €	GB		
6	Women's Pullovers 100% wool	1	0.6 kg	80 €			
7-10	Women's Jeans 100% Cotton	4	2.7 kg	210 €			
11	PCLux Black n°SN85621 Portable Computer	1	2.5 kg	1400 €	JP		
12	LightWay 45 Video Projector	1	4 kg	1800 €	CH		
		12	10.8 kg	3590 €			
ARRETÉ LA PRESENTE LISTE À DOUZE ARTICLES POUR UNE VALEUR GLOBALE HORS- TAXES DE TROIS MILLE CINQ CENT QUATRE-VING DIX EUROS							
TOTAL or CARRIED OVER / TOTAL ou A REPORTER							

*Commercial value in country/customs territory of issue and in its currency, unless stated differently./Valeur commerciale dans le pays/territoire douanier d'émission et dans sa monnaie, sauf indication contraire

Show country of origin if different from country/customs territory of issue of the Carnet, using ISO country codes./Indiquer le pays d'origine s'il est différent du pays/territoire douanier d'émission du carnet, en utilisant le code international des pays ISO

***If applicable/ *S'il y a lieu**

Item No./ N° d'ordre	Trade description of goods and marks and numbers, if any/ Désignation commerciale des marchandises et, le cas échéant, marques et numéros	Number of Pieces/ Nombre de Pièces	Weight or Volume/ Poids ou Volume	Value*/ Valeur*	**Country of origin/ **Pays d'origine	For Customs Use/ Réservé à la douane Identification marks/ Marques d'identification
1	2	3	4	5	6	7
1-5	Women's T-shirts 90% Cotton 10% Polyester	5	1.0 kg	100 €	GB	
6	Women's Pullovers 100% wool	1	0.6 kg	80 €		
7-10	Women's Jeans 100% Cotton	4	2.7 kg	210 €		
11	PCLux Black n°SN85621 Portable Computer	1	2.5 kg	1400 €	JP	
12	LightWay 45 Video Projector	1	4 kg	1800 €	CH	
		12	10.8 kg	3590 €		
ARRETÉ LA PRESENTE LISTE À DOUZE ARTICLES POUR UNE VALEUR GLOBALE HORS- TAXES DE TROIS MILLE CINQ CENT QUATRE-VING DIX EUROS						
TOTAL or CARRIED OVER / TOTAL ou A REPORTER						

*Commercial value in country/customs territory of issue and in its currency, unless stated differently./Valeur commerciale dans le pays/territoire douanier d'émission et dans sa monnaie, sauf indication contraire

Show country of origin if different from country/customs territory of issue of the Carnet, using ISO country codes./Indiquer le pays d'origine s'il est différent du pays/territoire douanier d'émission du carnet, en utilisant le code international des pays ISO

T R A N S I T	T R A N S I T	A. HOLDER AND ADDRESS /Titulaire et adresse Chic Couture SA 150, rue Réaumur 75011 Paris		G. FOR ISSUING ASSOCIATION USE /Réservé a l'association émettrice TRANSIT VOUCHER No. Volet de transit N°	
		B. REPRESENTED BY*/Représenté par* Mr. Martin, Mr. Durand		a) CARNET No. Carnet N°	
		C. INTENDED USE OF GOODS/ Utilisation prévue des marchandises Commercial samples Exhibitions and Fairs		b) ISSUED BY/Delivré par	
		D. MEANS OF TRANSPORT*/ Moyens de transport* Air transport		c) VALID UNTIL/Valable jusqu'au	
		E. PACKAGING DETAILS (number, kind, marks, etc.)*/ Détail d'emballage (nombre, nature, marques, etc.)* Delsey Suitcase		H. CLEARANCE FOR TRANSIT/ Dédouanement pour le transit	
F. DECLARATION OF DESPATCH IN TRANSIT/ Déclaration d'expédition en transit		I, duly authorised :/ Je soussigné, dûment autorisé :		FOR CUSTOMS USE ONLY/ Réservé a la douane	
a) declare that I am despatching to:/ déclare expédier à:		b) undertake to comply with the laws and regulations of the country/Customs territory of transit and to produce these goods with seals (if any) intact, and this Carnet to the Customs Office of destination within the period stipulated by the Customs/ m'engage à observer les lois et règlements du pays/territoire douanier de transit et à représenter ces marchandises, le cas échéant sous scelllements intacts, en même temps que le présent carnet au bureau de douane de destination dans le délai fixé par la douane.		a) The goods referred to in the above declaration have been cleared for transit to the Customs Office at :/ Les marchandises faisant l'objet de la déclaration ci-contre ont été dédouanées pour le transit sur le bureau de douane de :	
b) confirm that the information given is true and complete / certifie sincères et complètes les indications portées sur le présent volet.		c) Other remarks*/ Autres mentions*:		b) Final date for re-exportation/production to Customs*/Date limite pour la réexportation/la représentation à la douane des marchandises*:	
				c) Registered under reference No.*/ Enregistré sous le N°*	
				d) Customs seals applied*/Scelllements douaniers apposés*	
				e) This voucher must be forwarded to the Customs Office at :*/ Le présent volet devra être transmis au bureau de douane de :*	
				At / A St. Petersburg Airport Customs office / Bureau de douane	
				2005.../02...02 Date (year/month/day) Date (année/mois/jour)	
				Signature and Stamp Signature et Timbre	
				Certificate of discharge by the Customs Office at destination Certificat de décharge du bureau de destination	
				f) The goods referred to in the above declaration have been re-exported/produced*/ Les marchandises faisant l'objet de la déclaration ci-contre ont été réexportées/représentées*	
				g) Other remarks*/ Autres mentions*:	
				At / A Moscow East Customs Office/ Bureau de douane	
				2005.../02...03 Date (year/month/day) Date (année/mois/jour)	
				Signature and Stamp Signature et Timbre	
				PlaceMoscow.... Date (year/month/day) ...2005.../...02.../...03. Lieu Date (année/mois/jour)	
				Name.....Rémy Martin..... Nom	
				Signature X X Signature	

Item No./ N° d'ordre	Trade description of goods and marks and numbers, if any/ Désignation commerciale des marchandises et, le cas échéant, marques et numéros	Number of Pieces/ Nombre de Pièces	Weight or Volume/ Poids ou Volume	Value*/ Valeur*	**Country of origin/ **Pays d'origine	For Customs Use/ Réserve à la douane Identification marks/ Marques d'identification
1	2	3	4	5	6	7
1-5	Women's T-shirts 90% Cotton 10% Polyester	5	1.0 kg	100 €	GB	
6	Women's Pullovers 100% wool	1	0.6 kg	80 €		
7-10	Women's Jeans 100% Cotton	4	2.7 kg	210 €		
11	PCLux Black n°SN85621 Portable Computer	1	2.5 kg	1400 €	JP	
12	LightWay 45 Video Projector	1	4 kg	1800 €	CH	
		12	10.8 kg	3590 €		
ARRETÉ LA PRESENTE LISTE À DOUZE ARTICLES POUR UNE VALEUR GLOBALE HORS- TAXES DE TROIS MILLE CINQ CENT QUATRE-VING DIX EUROS						
TOTAL or CARRIED OVER / TOTAL ou A REPORTER						

*Commercial value in country/customs territory of issue and in its currency, unless stated differently./Valeur commerciale dans le pays/territoire douanier d'émission et dans sa monnaie, sauf indication contraire

Show country of origin if different from country/customs territory of issue of the Carnet, using ISO country codes./Indiquer le pays d'origine s'il est différent du pays/territoire douanier d'émission du carnet, en utilisant le code international des pays ISO

**NOTES ON THE USE
OF A.T.A. CARNET**

1. All goods covered by the Carnet shall be entered in columns 1 to 6 of the General List. If the space provided for the General List on the reverse of the front cover is insufficient, continuation sheets shall be used.
2. In order to close the General List, the totals of columns 3 and 5 shall be entered at the end of the list in figures and in writing. If the General List (continuation sheets) consists of several pages, the number of continuation sheets used shall be stated in figures and in writing in Box G of the front cover.
3. Each item shall be given an item number which shall be entered in column 1. Goods comprising several separate parts (including spare parts and accessories) may be given a single item number. If so, the nature, the value and, if necessary, the weight of each separate part shall be entered in column 2 and only the total weight and value should appear in columns 4 and 5.
4. When making out the lists on the vouchers, the same item numbers shall be used as on the General List.
5. To facilitate Customs control, it is recommended that the goods (including separate parts thereof) be clearly marked with the corresponding item number.
6. Items answering to the same description may be grouped, provided that each item so grouped is given a separate item number. If the items grouped are not of the same value, or weight, their respective values, and, if necessary, weights shall be specified in column 2.
7. If the goods are for exhibition, the importer is advised in his own interest to enter in Box C of the importation voucher the name and address of the exhibition and of its organiser.
8. The Carnet shall be completed legible and using permanent ink.
9. All goods covered by the Carnet should be examined and registered in the country/Customs territory of departure and, for this purpose should be presented together with the Carnet to the Customs there, except in cases where the Customs regulations of that country/Customs territory do not provide for such examination.
10. If the Carnet has been completed in a language other than that of the country/Customs territory of importation, the Customs may require a translation.
11. Expired Carnet and Carnets which the holder does not intend to use again shall be returned by him to the issuing association.
12. Arabic numerals shall be used throughout.
13. In accordance with ISO Standard 8601, dates must be entered in the following order : year/month/day.
14. When blue transit sheets are used, the holder is required to present the Carnet to the Customs office placing the goods in transit and subsequently, within the time limit prescribed for transit, to the specified Customs "office of destination". Customs must stamp and sign the transit vouchers and counterfoils appropriately at each stage.

**NOTICE CONCERNANT L'UTILISATION
DU CARNET A.T.A.**

1. *Toutes les marchandises placées sous le couvert du carnet doivent figurer dans les colonnes 1 à 6 de la liste générale. Lorsque l'espace réservé à celle-ci, au verso de la couverture, n'est pas suffisant, il y a lieu d'utiliser des feuilles supplémentaires.*
2. *A l'effet d'arrêter la liste générale, on doit mentionner à la fin, en chiffres et en toutes lettres, les totaux des colonnes 3 et 5. Si la liste générale (feuilles supplémentaires) comporte plusieurs pages, le nombre de feuilles supplémentaires doit être indiqué en chiffres et en toutes lettres dans la case G de la couverture.*
3. *Chacune des marchandises doit être affectée d'un numéro d'ordre qui doit être indiqué dans la colonne 1. Les marchandises comportant des parties séparées (y compris les pièces de rechange et les accessoires) peuvent être affectées d'un seul numéro d'ordre. Dans ce cas, il y a lieu de préciser, dans la colonne 2, la nature, la valeur et, en tant que de besoin, le poids de chaque partie, seuls le poids total et la valeur totale devant figurer dans les colonnes 4 et 5.*
4. *Lors de l'établissement des listes des volets, on doit utiliser les mêmes numéros d'ordre que ceux de la liste générale.*
5. *Pour faciliter le contrôle douanier, il est recommandé d'indiquer lisiblement sur chaque marchandise (y compris les parties séparées) le numéro d'ordre correspondant.*
6. *Les marchandises de même nature peuvent être groupées, à condition qu'un numéro d'ordre soit affecté à chacune d'entre elles. Si les marchandises groupées ne sont pas de même valeur ou poids, on doit indiquer leur valeur et, s'il y a lieu, leur poids respectif dans la colonne 2.*
7. *Dans le cas des marchandises destinées à une exposition, il est conseillé à l'importateur, dans son propre intérêt, d'indiquer dans la case C du volet d'importation, le nom de l'exposition et le lieu où elle se tient ainsi que le nom et l'adresse de son organisateur.*
8. *Le carnet doit être rempli de manière lisible et indélébile.*
9. *Toutes les marchandises couvertes par le carnet doivent être vérifiées et prises en charge dans le pays/territoire douanier de départ et y être présentées à cette fin, en même temps que le carnet, à la douane, sauf dans les cas où cet examen n'est pas prescrit par la réglementation douanière de ce pays/territoire douanier.*
10. *Lorsque le carnet est rempli dans une autre langue que celle du pays/territoire douanier d'importation, la douane peut exiger une traduction.*
11. *Le titulaire restitue à l'association émettrice les carnets périmés ou dont il n'a plus l'usage.*
12. *Toute indication chiffrée doit être exprimée en chiffres arabes.*
13. *Conformément à la Norme ISO 8601, les dates doivent être indiquées dans l'ordre suivant : année/mois/jour.*
14. *Lorsqu'il est fait utilisation des feuillets bleus pour une opération de transit, le titulaire est tenu de présenter son carnet au bureau de mise en transit et ultérieurement, dans les délais fixés pour cette opération, au bureau désigné comme "bureau de destination" de l'opération de transit. Les services douaniers ont l'obligation de donner aux souches et aux volets de ces feuillets la suite qu'il convient.*

Guaranteeing Associations members of IBCC/A.T.A. International Guarantee Chain.
Associations Garantes membres de la Chaîne de Garantie Internationale A.T.A./BICC

Box reserved for use by the issuing Chamber of Commerce
Cadre réservé à la Chambre de Commerce émettrice

**As a user of this A.T.A Carnet, you are entitled to the assistance of your
A.T.A. contact person at the Chamber of Commerce and Industry of :**
*Utilisateur de ce Carnet A.T.A., vous bénéficiez de l'assistance de votre
correspondant A.T.A. à la Chambre de Commerce et d'Industrie de :*

Mr/Mrs :
M./Mme :

**CCIP – DFISE
Paul Durand
2, rue Adolphe-Jullien
F-75001 Paris**

Address :
Adresse :

Tel :
Fax :
E-mail :

**Tel. +33 1 46 32 25 14
Fax. +33 1 46 32 25 01
Mail. dfise@ccip.fr**

TO WHOM YOU MUST RETURN THIS CARNET AFTER USE
A QUI VOUS DEVEZ IMPERATIVEMENT RETOURNER CE CARNET APRES UTILISATION







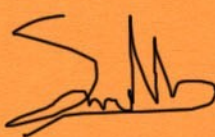
Part 4

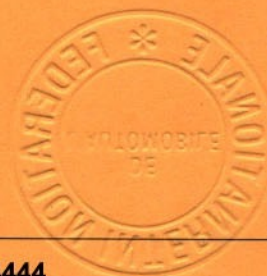
EXAMPLE OF A CPD CARNET DULY FILLED IN

This Part provides an example of an CPD carnet duly filled in (**Cover1 - Cover2 - Cover3 - Cover4 - Location - Voucher1 -Voucher2**). In this case a Swiss registered vehicle is being temporarily imported into Malawi and Zambia. The various counterfoils and vouchers have been completed accordingly as well as the Certificate of Location.

Detailed guidance on the completion of CPD carnets is included in the WCO's e-learning module on the ATA system.

Copyright © 2006 World Customs Organization. D/2006/0448/51

1	Holder and address / Titulaire et adresse		1	
2	SMITH Peter		2	
3	Bundesplatz 12 6300 ZUG		3	
4	Issued by / Délivré par		4	
5	Touring Club Suisse, Genève		5	
		CPD no. Bex 02973 Valid for not more than one year, that is until / Validité n'excédant pas un an, soit jusqu'au 30-nov-04 inclusive / inclus		
		The validity of this carnet is subject to compliance by the holder during this period with the customs laws and regulations of the country/ customs territory visited / Ce carnet reste valable sous réserve que le titulaire ne cesse de remplir, pendant cette période, les conditions prévues par les lois et règlements douaniers du pays/territoire douanier visité. Validity extended until / Validité prolongée jusqu'au *		
<div style="display: flex; justify-content: space-around; align-items: center;">   </div> <h2 style="text-align: center;">CARNET DE PASSAGES EN DOUANE</h2> <h3 style="text-align: center;">FOR MOTOR VEHICLES AND TRAILERS / POUR VÉHICULES À MOTEUR ET REMORQUES</h3>				
8	This carnet is issued for the vehicle registered in / Ce carnet est délivré pour le véhicule immatriculé en		8	
		CH-Suisse Under no. / Sous le n°		
		ZG 44444		
<p>This carnet, which has been drawn up in accordance with the provisions of the Customs Conventions on the Temporary Importation of Private Road Vehicles (1954) and Commercial Road Vehicles (1956), both amended in 1992, may be used in the countries/customs territories listed on the back cover of this document, under guarantee of the authorized associations indicated.</p> <p>It is issued on condition that the holder re-exports the vehicle within the specified period of validity and complies with the customs laws and regulations relating to the temporary admission of motor vehicles in the countries/customs territories visited under the guarantee, in each country where the document is valid, of the authorized association affiliated to the undersigned international organization. ON EXPIRY, THE CARNET MUST BE RETURNED TO THE ASSOCIATION WHICH DELIVERED IT TO THE HOLDER. /</p> <p>Ce carnet, qui a été élaboré selon les dispositions des Conventions douanières relatives à l'importation temporaire des véhicules routiers privés (1954) et des véhicules routiers commerciaux (1956), révisées en 1992, peut être utilisé dans les pays/territoires douaniers qui figurent au dos de la couverture de ce document, sous la garantie des associations autorisées indiquées.</p> <p>A charge pour le titulaire de réexporter le véhicule dans le délai de validité imparti et de se conformer aux lois et règlements douaniers sur l'importation temporaire des véhicules à moteur dans les pays/territoires douaniers visités, sous la garantie, dans chaque pays où le document est valable, de l'Association agréée, affiliée à l'organisation internationale soussignée, À L'EXPIRATION, LE CARNET DOIT ÊTRE RETOURNÉ À L'ASSOCIATION QUI L'A DÉLIVRÉ.</p>				
		Genève - CH 30-nov-03		
11	Issued at / Délivré à		11	
12	Signature of International Organizations / Signature des Organisations internationales    Responsible, by order, for the administration, AIT Director General Responsable de la gestion, par délégation, Le Directeur Général de l'AIT	Signature of Issuing Association / Signature de l'Association émettrice Le président central du Touring Club Suisse, Genève 	Holder's signature / Signature du titulaire 	12



DESCRIPTION OF VEHICLE / SIGNALEMENT DU VÉHICULE	
4	CH - Suisse
5	Registered in / Immatriculé en ZG 44444
6	Year of manufacture / Année de construction 1998
7	Net weight of vehicle (kg) / Poids net du véhicule (kg) 2300
8	Value of vehicle / Valeur du véhicule SFr. 3'000.00
9	Chassis no. SAL DBB 68 VA 120 90
10	Make / Marque LAND ROVER DEFENDER 110
11	Engine no. / Moteur N° 24 LV 902A
12	Make / Marque ROVER
13	No. of cylinders / Nombre de cylindres 4
14	Horsepower / Nb. de chevaux 2495 CC
15	Coachwork / Carrosserie VAN
16	Type (car, lorry... / voiture, camion...) RED/WHITE
17	Colour / Couleur RED/WHITE
18	Upholstery / Garnitures intérieures 2+8
19	No. seats or carrying capacity / Nombre de places ou C.U. 2+8
20	Equipment / Equipement BECKER
21	Radio (make) / Appareil radio (marque) 2
22	Spare tyres / Pneus de rechange
23	Other particulars / Divers

[illegible]

DIRECTIONS FOR USE

1. Each page of the carnet provides for the temporary importation of the vehicle into one of the countries mentioned and not deleted, from the back cover. The period of temporary importation is fixed by the laws or regulations of the country visited.
2. On entry, the customs detach and retain the importation voucher; indicate on the exportation voucher the name of the customs office of importation and the number under which the carnet was registered; they must also stamp the counterfoil (importation) with the official stamp of the office indicating the name of the customs office of importation, the date of entry and the signature of the customs official. **The holder of the carnet must ensure on the spot that all entries are properly recorded in the document and, if necessary, have it completed or corrected.**
3. On exit, the customs detach and retain the exportation voucher; they must stamp the counterfoil (exportation) with the official stamp of the office, indicating the name of the customs office of exportation, the date of exit and the signature of the customs official. **The holder of the carnet must ensure that all exits are properly recorded in the document and, if necessary, have it completed or corrected.**
4. The certificate of location on the last page of the carnet must be used in accordance with the instructions given on it, or the specific instructions given by the issuing association.
5. The period of validity of the carnet lasts for a maximum of one year. If necessary, a request for the carnet to be extended must be sent to the association in the country visited; or if such an association does not exist, directly to the issuing association. In all circumstances, the holder must ensure that he complies with the conditions of temporary importation.
6. The carnet is the property of the issuing association, and must in all cases be returned to it, duly regularised, at the latest, on the date of expiry. It is recommended that the holder should not part with his vehicle (sale, destruction, etc.) before being released from the contractual liabilities which he has incurred with the issuing association.
7. Any change to be made in the carnet, either with regard to the holder (name, address, etc.) or the vehicle (change of engine, colour, etc.) must be previously authorised by the issuing association, or through the association in the country visited. These changes must be approved by the customs in the country visited.
8. The carnet must not be used for any country where the holder is normally resident. The vehicle temporarily imported under cover of a carnet must not be loaned, abandoned, hired, sold or otherwise disposed of without the prior agreement of the customs administration of the country visited and of the issuing association.
9. Should a carnet be lost, destroyed or otherwise mislaid while the vehicle is abroad, or in the case of theft or abandonment of the vehicle, the holder should immediately advise the issuing association, either directly or through the association in the country visited, and follow the instructions that he will be given.

MODE D'EMPLOI

1. Chaque feuillet du carnet correspond à un séjour temporaire du véhicule dans un des pays cités, et non rayés, sur la liste des pays figurant au dos de la couverture du carnet. La période d'importation temporaire est fixée selon les législations et réglementations du pays visité.
2. A l'entrée, la douane détache et retient le volet d'entrée, indique sur le volet de sortie le nom du bureau de douane d'entrée et le numéro de prise en charge du carnet: elle doit apposer le timbre officiel du bureau sur la souche (importation) indiquant le nom du bureau de douane d'importation, la date d'entrée et la signature de l'agent de la douane. **Le titulaire du carnet doit vérifier sur-le-champ que toute entrée est enregistrée en bonne et due forme et, le cas échéant, la faire compléter ou rectifier.**
3. A la sortie, la douane détache et conserve le volet de sortie; elle doit apposer son timbre officiel sur la souche (exportation) en indiquant le nom du bureau de douane d'exportation, la date de sortie et la signature de l'agent de la douane. **Le titulaire du carnet doit vérifier sur-le-champ que toute sortie est enregistrée en bonne et due forme et, le cas échéant, la faire compléter ou rectifier.**
4. Le certificat de présence figurant à la dernière page du carnet doit être utilisé conformément aux instructions fournies sur ce certificat ou à celles données, en complément, par l'association émettrice.
5. La période de validité du carnet est de 1 an au maximum. En cas de nécessité de prolonger la validité du carnet, une demande de prolongation doit être formulée auprès de l'association du pays visité ou, en l'absence d'une telle association, directement auprès de l'association émettrice. Dans tous les cas, le titulaire doit s'assurer qu'il continue de remplir les conditions d'importation temporaire.
6. Le carnet, propriété de l'association émettrice, doit dans tous les cas lui être retourné, dûment régularisé, au plus tard à la date de son expiration. Il est vivement recommandé aux titulaires de ne pas se séparer de leur véhicule (vente, destruction, etc.), avant d'être libérés des obligations contractuelles qu'ils ont souscrites auprès de l'association émettrice.
7. Toute modification apportée au carnet concernant le titulaire (nom, adresse, etc.) ou le véhicule (changement de moteur, de couleur, etc.) doit faire l'objet d'une autorisation préalable délivrée par l'association émettrice, ou par l'intermédiaire de l'association du pays visité. Ces modifications doivent être approuvées par l'administration douanière du pays visité.
8. Le carnet ne doit pas être utilisé dans un pays où le titulaire a sa résidence habituelle. Le véhicule importé temporairement sous couvert d'un carnet ne doit être ni prêté, ni loué, ni vendu, ni abandonné d'aucune autre manière sans l'accord préalable de l'administration douanière du pays visité et du club émetteur.
9. Lorsqu'un carnet est perdu, détruit ou égaré alors que le véhicule se trouve à l'étranger, ou en cas de vol ou d'abandon du véhicule, le titulaire doit immédiatement en informer l'association émettrice soit directement, soit par l'intermédiaire de l'association du pays visité, et suivre les instructions qui lui seront données.

This carnet, which has been drawn up in accordance with the provisions of the Customs Conventions on the Temporary Importation of Private Road Vehicles (1954) and Commercial Road Vehicles (1956), both amended in 1992, may be used in the following countries under guarantee of the authorized associations indicated: /

Ce carnet, qui a été élaboré selon les dispositions des Conventions douanières relatives à l'importation temporaire des véhicules routiers privés (1954) et des véhicules routiers commerciaux (1956), révisées en 1992, peut être utilisé dans les pays suivants, sous la garantie des associations autorisées ci-après.

AFRICA

Benin: Automobile Club de France
Bophuthatswana: Automobile Association of South Africa
Botswana: Automobile Association of South Africa
Burkina Faso: Automobile Club de France
Cameroun: Automobile Club de France
Central African Republic: Automobile Club de France
Chad: Automobile Club de France
Ciskei: Automobile Association of South Africa
Comoros: Automobile Club de France
Congo: Automobile Club de France
Egypt: Automobile & Touring Club d'Egypte
Gabon: Automobile Club de France
Ghana: Automobile Association of Ghana
Guinea-Bissau: Automobile Club de France
Ivory Coast: Automobile Club de France
Kenya: Automobile Association of Kenya
Lesotho: Automobile Association of South Africa
Libya: Automobile & Touring Club de Libye
Madagascar: Automobile Club de France
Malawi: Automobile Association of Zimbabwe
Mali: Automobile Club de France
Mauritania: Automobile Club de France
Namibia: Automobile Association of South Africa
Niger: Automobile Club de France
Senegal: Touring Club du Sénégal
South Africa (Republic of):
 Automobile Association of South Africa
Swaziland: Automobile Association of South Africa
Togo: Automobile Club de France
Zimbabwe: Automobile Association of Zimbabwe

AMERICA

Argentina: Automovil Club Argentino
Canada: Canadian Automobile Association
Chile: Automovil Club de Chile
Colombia: Touring y Automovil Club de Colombia
Costa Rica: Automovil - Touring Club de Costa Rica
Dutch Antilles: Koninklijke Nederlandse Toeristenbond ANWB
Ecuador: Automovil Club del Ecuador (ANETA)
Mexico: Automovil Club de Mexico
Paraguay: Touring y Automovil Club Paraguay
Peru: Touring y Automovil Club del Peru
Surinam: Koninklijke Nederlandse Toeristenbond ANWB
Trinidad & Tobago: Trinidad & Tobago Automobile Association
Uruguay: Automovil Club del Uruguay
Venezuela: Touring y Automovil Club de Venezuela

ASIA & THE MIDDLE EAST

Bahrain: Qatar Automobile and Touring Club
Bangladesh: Automobile Association of Bangladesh
India: Federation of Indian Automobile Associations
Indonesia: Ikatan Motor Indonesia
Iran: Touring and Automobile Club Islamic Republic of Iran
Iraq: Iraq Automobile and Touring Association
Japan: Japan Automobile Federation (JAF)
Jordan: Royal Automobile Club of Jordan
Kuwait: Kuwait Automobile and Touring Club
Lebanon: Automobile et Touring Club du Liban
Malaysia: Automobile Association of Malaysia
Oman: Oman Automobile Association
Pakistan: Automobile Association of Pakistan
Qatar: Qatar Automobile and Touring Club
Singapore: Automobile Association of Singapore
Sri Lanka: Automobile Association of Ceylon
Syria: Automobile-Club de Syrie
United Arab Emirates:
 Automobile & Touring Club for United Arab Emirates

EUROPE

Belgium*: Royal Automobile Club de Belgique
Denmark*: Forenede Danske Motorejere
Finland*: Automobile and Touring Club of Finland (Autoliitto)
Gibraltar*: The Automobile Association (GB)
Greece*: Automobile and Touring Club of Greece (ELPA)
Italy*: Automobile Club d'Italia
Monaco*: Automobile Club de France
Netherlands: Koninklijke Nederlandse Toeristenbond ANWB
Turkey*: Türkiye Turing ve Otomobil Kurumu (TTOK)

OCEANIA

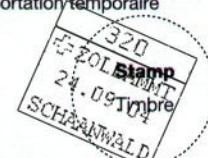
Australia: Australian Automobile Association
New Zealand: New Zealand Automobile Association
Vanuatu: Automobile Club de France

* In these countries, the carnet is required only for certain categories of vehicles.
 Dans ces pays, le carnet est exigé uniquement pour certaines catégories de véhicules.

CERTIFICATE OF LOCATION CERTIFICAT DE PRÉSENCE

Name of country / Nom du pays Switzerland
 The undersigned authority / l'autorité soussignée Customs
 certifies that this day / certifie que ce jour 24.09.06 (date to be given in full / préciser la date)
 a vehicle was produced at / un véhicule a été présenté à Schaanwald - CH (place and country / lieu et pays)
 by / par Peter Smith (Bundesplatz 12, Zug) (name, address / nom, adresse)

The vehicle was found on examination to be of the description mentioned hereunder: /
 Il a été constaté que ce véhicule répondait aux caractéristiques mentionnées ci-dessous:

DESCRIPTION OF VEHICLE / SIGNALEMENT DU VÉHICULE	
Registered in / Immatriculé en <u>CH - Suisse</u>	under no. / sous le N° <u>ZG.44444</u>
Year of manufacture / Année de construction <u>1998</u>	A. * This examination has been made on presentation of the carnet de passages issued for the vehicle described here. / Cet examen a été effectué sur présentation du carnet de passages délivré pour le véhicule décrit ci-contre.
Net weight of vehicle (kg) / Poids net du véhicule (kg) <u>2300</u>	
Value of vehicle / Valeur du véhicule <u>SFr. 3'000.00</u>	CPD no. <u>Bex 02973</u>
Chassis no. <u>SAL DBB 68 VA 120 90</u>	
Make / Marque <u>LAND ROVER DEFENDER 110</u>	Issued by / Délivré par <u>Touring Club Suisse, Genève</u>
Engine no. / Moteur N° <u>24 LV 902A</u>	B. * No temporary importation papers were produced / Il n'a été présenté aucun titre d'importation temporaire
Make / Marque <u>ROVER</u>	
No. of cylinders / Nombre de cylindres <u>4</u>	
Horsepower / Nb. de chevaux <u>2495 CC</u>	
Coachwork / Carrosserie <u>VAN</u>	Date and place of signature / Date et lieu de signature
Type (car, lorry... / voiture, camion...) <u>RED/WHITE</u>	Official position / Qualité du (des) signataire(s)
Colour / Couleur <u>RED/WHITE</u>	
Upholstery / Garnitures intérieures <u>2+8</u>	Signature(s)
No. seats or carrying capacity / Nombre de places ou C.U. <u>2</u>	
Equipment / Equipement <u>BECKER</u>	
Radio (make) / Appareil radio (marque) <u>2</u>	
Spare tyres / Pneus de rechange <u>2</u>	
Other particulars / Divers	

(*) Choose formula A or B as applicable /
 Formule A ou B à adopter suivant le cas

IMPORTANT

The carnet de passages en douane guarantees payment of import duties and taxes if a temporarily imported vehicle is not duly re-exported.

For the carnet to be regularly discharged, the exportation voucher corresponding to the importation voucher which was stamped by the customs on entry must be stamped by the customs when the vehicle leaves the country.

However, it may occur that a carnet is not regularly discharged. In such case, the customs authorities will require proof of re-exportation, failing which import duties and taxes will have to be paid.

In order to avoid difficulties in establishing proof of re-exportation, please have this certificate of location stamped at the frontier customs office of the country of issue of this carnet when you return. The certificate should then be returned with the carnet to the issuing club so that it may discharge you from your liabilities.

This certificate must be completed either by a consular authority of the country in which the papers should have been discharged, or by an official authority (customs, police, mayor, judicial officer, etc.) of the country in which the vehicle is examined.

AVIS IMPORTANT

Le carnet de passages en douane garantit le paiement des droits et taxes d'importation au cas où un véhicule importé temporairement dans le territoire n'est pas dûment réexporté.

Pour qu'un carnet soit régulièrement déchargé, le volet de sortie correspondant au volet d'entrée sur lequel la douane a apposé un timbre à l'entrée doit être tamponné par la douane quand le véhicule quitte le pays.

Toutefois, il peut arriver qu'un carnet ne soit pas régulièrement déchargé. Dans un tel cas, les autorités douanières exigent la preuve de réexportation du véhicule, faute de quoi elles exigeront le paiement des droits et taxes d'importation.

Afin d'éviter d'éventuelles difficultés pour fournir la preuve de la ré-exportation, nous vous prions de faire timbrer ce certificat de présence par la douane du pays d'émission du carnet lors de votre retour dans ce pays. Ce certificat doit alors être retourné, avec le carnet, au club émetteur, afin de lui permettre de vous dégager de votre responsabilité.

Ce certificat doit être rempli soit par une autorité consulaire du pays où le titre d'importation temporaire aurait dû être déchargé, soit par une autorité officielle (douane, police, maire, huissier, etc.) du pays où le véhicule a été présenté.

1	Holder (name, address) / Titulaire (nom, adresse) SMITH Peter	CPD no. Bex 02973	Valid until / Valable jusqu'au 30-nov-04
2	Bundesplatz 12 6300 ZUG	Issued by / Délivré par Touring Club Suisse, Genève	Inclusive / inclus
3	DESCRIPTION OF VEHICLE / SIGNALEMENT DU VÉHICULE		
4	Registered in / Immatriculé en CH - Suisse	under no. / sous le N° ZG 44444	
5	Year of manufacture / Année de construction 1998		
6	Net weight of vehicle (kg) / Poids net du véhicule (kg) 2300		
7	Value of vehicle / Valeur du véhicule SFr. 3'000.00		
8	Chassis no. SAL DBB 68 VA 120 90	Date of importation / Date d'entrée 03/04/04	Customs office of importation / Bureau de douane d'entrée Kaporo
9	Make / Marque LAND ROVER DEFENDER 110		
10	Engine no. / Moteur N° 24 LV 902A		
11	Make / Marque ROVER	Voucher registered under no. / Volet pris en charge sous le N° 63125	
12	No. of cylinders / Nombre de cylindres 4		
13	Horsepower / Nb. de chevaux 2495 CC		
14	Coachwork / Carrosserie		
15	Type (car, lorry... / voiture, camion...) VAN		
16	Colour / Couleur RED/WHITE		
17	Upholstery / Garnitures intérieures 2+8		
18	No. seats or carrying capacity / Nombre de places ou C.U.	Customs officer's signature / Signature de l'agent de la douane	
19	Equipment / Equipement BECKER		
20	Radio (make) / Appareil radio (marque) 2		
21	Spare tyres / Pneus de rechange		
22	Other particulars / Divers	N.B. The customs officer must fill in the lines indicated on the above exportation voucher / La douane d'entrée doit remplir le volet de sortie ci-dessus aux lignes indiquées	
23			

1	Importation into / L'entrée en	ZAMBIA	Bex 02973	Valid until / Valable jusqu'au	30-nov-04
2	of the vehicle described in this carnet / du véhicule décrit dans ce carnet				
3	took place on / a eu lieu le	22-04-04	Exportation from / La sortie de	ZAMBIA	19.04.04
4	at the customs office of / par le bureau de douane de	MWAM	took place on / a eu lieu le		
5			at the customs office of / par le bureau de douane de	KAZUNGULA	
6					
7	Customs officer's signature / Signature de l'agent de la douane		Customs officer's signature / Signature de l'agent de la douane		

1	Holder (name, address) / Titulaire (nom, adresse)	SMITH Peter	CPD no.	Bex 02973	Valid until / Valable jusqu'au	30-nov-04
2		Bundesplatz 12	Issued by / Délivré par	Touring Club Suisse, Genève	Inclusive / inclus	
3		6300 ZUG				
4	DESCRIPTION OF VEHICLE /	SIGNALEMENT DU VÉHICULE				
5	Registered in / Immatriculé en	CH - Suisse	under no. / sous le N°	ZG 44444		
6	Year of manufacture / Année de construction	1998				
7	Net weight of vehicle (kg) / Poids net du véhicule (kg)	2300				
8	Value of vehicle / Valeur du véhicule	SFr. 3'000.00				
9	Chassis no.	SAL DBB 68 VA 120 90				
10	Make / Marque	LAND ROVER DEFENDER 110				
11	Engine no. / Moteur N°	24 LV 902A				
12	Make / Marque	ROVER				
13	No. of cylinders / Nombre de cylindres	4				
14	Horsepower / Nb. de chevaux	2495 CC				
15	Coachwork / Carrosserie					
16	Type (car, lorry... / voiture, camion...)	VAN				
17	Colour / Couleur	RED/WHITE				
18	Upholstery / Garnitures intérieures	2+8				
19	No. seats or carrying capacity / Nombre de places ou C.U.					
20	Equipment / Equipement	BECKER				
21	Radio (make) / Appareil radio (marque)	2				
22	Spare tyres / Pneus de rechange					
23	Other particulars / Divers					

1	Holder (name, address) / Titulaire (nom, adresse)	SMITH Peter	CPD no.	Bex 02973	Valid until / Valable jusqu'au	30-nov-04
2		Bundesplatz 12	Issued by / Délivré par	Touring Club Suisse, Genève	Inclusive / inclus	
3		6300 ZUG				
4	DESCRIPTION OF VEHICLE /	SIGNALEMENT DU VÉHICULE				
5	Registered in / Immatriculé en	CH - Suisse	under no. / sous le N°	ZG 44444		
6	Year of manufacture / Année de construction	1998				
7	Net weight of vehicle (kg) / Poids net du véhicule (kg)	2300				
8	Value of vehicle / Valeur du véhicule	SFr. 3'000.00				
9	Chassis no.	SAL DBB 68 VA 120 90				
10	Make / Marque	LAND ROVER DEFENDER 110				
11	Engine no. / Moteur N°	24 LV 902A				
12	Make / Marque	ROVER				
13	No. of cylinders / Nombre de cylindres	4				
14	Horsepower / Nb. de chevaux	2495 CC				
15	Coachwork / Carrosserie					
16	Type (car, lorry... / voiture, camion...)	VAN				
17	Colour / Couleur	RED/WHITE				
18	Upholstery / Garnitures intérieures	2+8				
19	No. seats or carrying capacity / Nombre de places ou C.U.					
20	Equipment / Equipement	BECKER				
21	Radio (make) / Appareil radio (marque)	2				
22	Spare tyres / Pneus de rechange					
23	Other particulars / Divers					

Part 5

Role of the ICC's World Chambers Federation (WCF)

and of the Chambers of Commerce

in the application of the Istanbul Convention

Role of the ICC's World Chambers Federation (WCF)

and of the chambers of commerce

in the application of the Istanbul Convention

1. What is the ICC's World Chambers Federation (ICC/WCF)

The World Chambers Federation (WCF) is ICC's specialized division for its chamber of commerce members worldwide. The World Chambers Federation was previously known as ICC's International Bureau of Chambers of Commerce (IBCC). The IBCC name change was approved by the ICC World Council at its 181st session on 6 June 2001.

The IBCC was created in 1950 within the International Chamber of Commerce (ICC) to ensure liaison between chambers of commerce throughout the world; it was composed of representatives of the national associations of chambers of commerce – or of the principal chambers which are members of the ICC national committees in the various countries.

The chief mission of the IBCC was to provide a forum where, together, leaders of chambers of commerce could seek solutions to the administrative, legal and other problems of mutual interest to chambers of commerce, and examine the means whereby chambers of commerce can extend the range of practical services offered to their members. Chambers of commerce everywhere, regardless of their legal status, share a common concern, namely to promote the development of international trade.

As a natural consequence, the IBCC has come to work in close cooperation with the various intergovernmental organizations (CCC/WCO, GATT/WTO, UNESCO) which, in the past years, have been striving to simplify the Customs formalities governing the temporary importation of various categories of goods which play an important part in world trade.

Within the framework of this cooperation, the IBCC was regularly represented by an observer at the CCC/WCO meetings which, in the period from 1956 to 1961, drew up the various Conventions on temporary admission. The following two Conventions, in particular, were the result of an IBCC proposal submitted to the CCC: the Customs Convention on the temporary importation of packings (6 October 1960) and the Customs Convention on the temporary importation of professional equipment (8 June 1961).

Since then, the IBCC – from now on, the WCF – continue to be represented at all the meetings held within the CCC/WCO to examine the problems arising out of the application of the Conventions on temporary importation.

In this context, the IBCC was closely associated to the preparation and adoption by the WCO, on 26 June 1990, of the Istanbul Convention which is covered in this Manual.

Moreover, since 1956, the chambers of commerce affiliated to the IBCC have assumed a major role in the practical operation first of the ECS system and next, of the ATA system. These chambers guarantee and issue the ATA Carnets (the only ones now in use) within the framework of an international chain of Customs guarantees which was specially instituted by the IBCC.

It is no exaggeration to state that the chambers of commerce are especially well qualified to play this role: in every country, the network of chambers is very extensive, the chambers have the legal status of a corporate body, and their moral authority and financial credit are such that the Customs authorities can have full confidence in them. Lastly, since the chambers of commerce of the various countries are in very close relation, they are in a position to agree to act on each other's behalf by guaranteeing to their respective Customs authorities the Carnets issued under their direction in each country.

As IBCC's successor, the World Chambers Federation (WCF), through its World ATA Carnet Council (WATAC), is responsible within the ICC for the administration of the international guarantee chain for ATA Carnets.

Moreover, WCF is also working to extend the ATA Carnet system throughout the world in cooperation with the WCO and chambers internationally.

A list of the number of carnets issued (1997-2003) and their value is at Annex C.

2. WCF Interchamber Protocol and Statement on the ATA System

As soon as the ECS system was introduced, in view of the substantial interests at stake, the IBCC adopted a very detailed interchamber Protocol setting out the operating conditions for its international chain of Customs guarantees. A similar protocol, *mutatis mutandis*, was drawn up when the ATA system was introduced.

In the light of practical experience, the IBCC subsequently adopted a Statement giving further precision to the obligations of the chambers belonging to the international guarantee chain. Since the ECS system has been discarded, this Statement is now confined to the ATA Carnet system.

These texts which have been revised in 1997 to take into account a number of changes brought to the administration of the international guarantee chain as well as the implementation of the new Istanbul Convention are produced at Annexes A and B to this Part of the Handbook.

3. Who may be a member of the WCF international guarantee chain?

The WCF international guarantee chain for the operation of the ATA Carnet system is composed of all the national guaranteeing organizations which have been approved by their respective Customs authorities as well as by the WCF Steering Committee.

The basic principle in this respect is that there can only be one member of the WCF ATA guarantee chain in each country signatory to the Istanbul Convention.

In practice, membership in the ATA international guarantee chain will be open to the national association of chambers of commerce or an important chamber of commerce at national level or, failing such body, the ICC national committee if the latter exists, provided that such association, or chamber, or national committee:

- has been duly approved by the Customs authorities of its country as the national guaranteeing organization for ATA Carnets;
- has fulfilled all the formalities related to its affiliation to the ATA Carnet guarantee chain, including the signature of the WCF Interchamber Protocol and of the WCF Statement on the ATA system as well as the deposit of a guarantee act with the WCF;
- has duly been approved by the WCF Steering Committee, upon recommendation of the WCF World ATA Carnet Council (WATAC).

Moreover, the national guaranteeing organization must be a member of the ICC national committee in countries where such a committee exists, if it is not the national committee itself. In countries without a national committee, the national guaranteeing organization must be a direct member of ICC/WCF.

When a given country has signed the Istanbul Convention, the organization authorized to become member of the WCF ATA guarantee chain, as defined above, should contact the WCF secretariat in order to obtain full particulars on the conditions for adhesion to the chain.

In brief, the organization in question should satisfy the following conditions:

1. be duly approved by the Customs authority of the country in question as the body guaranteeing the duties and taxes connected with the goods covered by the carnets and send to WCF international headquarters a copy of the letter of approval received from the said authority;
2. furnish the WCF international headquarters with the guarantees demanded by the latter, of its aptitude to fully and correctly assume the obligations incumbent upon the guarantors of the duties and taxes connected with the goods covered by the carnets;
3. deposit a guarantee act/bond with the WCF international headquarters in accordance with the WCF instructions established to that effect;
4. sign and forward to the WCF international headquarters the two documents mentioned in section 2 above, namely the Interchamber Protocol and the Statement on the ATA System;
5. supply to WCF international headquarters all necessary information on the rules laid down by the national Customs authorities concerning those points which the Istanbul Convention leaves to the sovereign decision of each Contracting Party (i.e. whether it is possible or not to send unaccompanied shipments, whether or not the carnets may be used in postal traffic and for transit operations);

6. send to WCF international headquarters a letter from the national authorities authorizing it to receive/pay all sums connected with the operation of the ATA System;
7. print at its own expense, a stock of ATA Carnets in accordance with the new model ATA Carnet adopted by the Contracting Parties of the Istanbul Convention on 18 December 2002. This new model is reproduced in this Manual with reference to Appendix I to Annex A of the Istanbul Convention.

4. Who can issue ATA Carnets?

ATA Carnets may be issued either by the guaranteeing organizations or by the chambers of commerce or any other body to which the guaranteeing organization delegates power for that purpose.

5. Instructions to be given by each guaranteeing organization to the issuing associations

Each guaranteeing organization must:

1. give the issuing organizations all the necessary information on the Customs regulations which govern the functioning of the ATA system on the national and international levels;
2. send the issuing associations specific instructions on, among others, the following points: procedure to be used in numbering Carnets, procedure for compiling national statistics on the issuing of Carnets, with a view to the inclusion of these statistics in the international tables published twice yearly by the WCF/WATAC, sale price of the Carnets, procedure for compiling statistics on disputes arising out of use of the Carnets, period for which documents relevant to a given Carnet must be kept, justifications to be supplied to the guaranteeing organization when a Carnet has been duly regularized.

6. Advice which the guaranteeing and/or issuing organizations should give to ATA Carnet users

It is the responsibility of each guaranteeing and/or issuing organization to draft, for its users, a notice covering, among others, the following points:

1. obligation to re-export the goods under cover of ATA Carnets within the time-limits prescribed by the Customs authorities in accordance with the provisions of the Istanbul Convention;
2. obligation to return the Carnet, duly cleared by the Customs authorities after use and at the latest by the time of the expiry of the validity of the document, to the issuing organization;
3. need to supply to the guaranteeing and/or issuing organization any available documents which may be required by the Customs at the time of a dispute;
4. communication to the guaranteeing body, through the issuing organization, of all information on any difficulties which have arisen with the Customs authorities during the period of use of a Carnet.

Annex A

Protocol on the organisation of an international customs deposits in respect of ATA Carnets (*)

(*) This Protocol was adopted on 22 January 1962. It was subsequently revised on 13 September 1988 and 7 March 1997. Moreover, it takes into account the name change of the International Bureau of Chambers of Commerce (IBCC) to World Chambers Federation (WCF) as well as the name change of the working party "ATA System" to "World ATA Carnet Council" (WATAC)

Article 1

By signing the present Protocol, the national guaranteeing organizations have agreed to organise a system of international Customs deposits for import duties chargeable on the temporary admission of goods under ATA Carnets in the Customs territories corresponding to the areas for which they are competent.

Article 2

For the purpose of this Protocol,

- (a) The term "ATA Carnet" (Admission Temporaire - Temporary Admission) shall mean the temporary admission documents reproduced as the Annex to the Customs Convention on ATA Carnets for the temporary admission of goods, done at Brussels on 6 December 1961 (ATA Convention) and/or as the Appendix I to Annex A of the Convention on Temporary Admission, adopted in Istanbul on 26 June 1990 (Istanbul Convention);
- (b) the term "import duties" shall have the same meaning as that given in Article 1(a) of the ATA Convention and/or in Article 1(b) of the Istanbul Convention;
- (c) the term "goods" shall mean all goods which may give rise to the application of:
 - 1. the Customs Convention on the temporary importation of professional equipment, done at Brussels on 8 June 1961;
 - 2. the Customs Convention concerning facilities for the importation of goods for display or use at exhibitions, fairs, meetings or similar events, done at Brussels on 8 June 1961;
 - 3. Article 2(1) of Annex A of the aforesaid Istanbul Convention and the provisions of its other Annexes;
 - 4. Article 3(3) of the ATA Convention and/or Article 2(3) of Annex A of the Istanbul Convention;
 - 5. other international Conventions or agreements between Customs administrations relating to temporary importation or for operations of temporary admission authorised under national laws and regulations.

Having regard to the provisions of Article 23 of the ATA Convention and/or Article 29 of the Istanbul Convention and to all the elements of assessment of the risks involved, the national guaranteeing organisations will keep each other informed of the operations of temporary admission or transit in respect of which they agree to guarantee ATA Carnets.

Article 3

When they have been approved by national Customs authorities for the purpose of guaranteeing the payment of import duties in respect of goods which are the subject of the present Protocol, the national guaranteeing organizations are empowered to guarantee the payment of import duties in respect of goods dispatched by their nationals to a country in which there is another national guaranteeing organization which is a signatory of the present Protocol.

However, in conformity with Article 5 of the Statement on the ATA System (Document 550/521 Rev. 1), the national guaranteeing organization, thus empowered by the WCF, should only become effective as a member of the WCF/ATA Chain, when it has provided the WCF with the guarantee required by the latter as evidence of the organization's capacity to comply fully and adequately with the obligations incumbent on the guarantors of the duties and taxes payable on goods covered by ATA Carnets issued under their responsibility.

The guarantee to be deposited with the WCF is defined in the WCF Instructions drawn up for the purpose.

In each country there shall be only one national guaranteeing organization entitled to give its guarantee for all the persons or corporations residing within the Customs territory of that country.

In countries where there are exchange control regulations, the national guaranteeing organizations shall not be entitled to give their guarantee unless their exchange control office has undertaken to authorise all transfers necessary for the settlement of debts contracted vis-à-vis other national organizations on account of these guarantees.

Article 4

The conditions for the grant of guarantees shall be determined by each national guaranteeing organization, after having duly taken into account Article 3 above and the provisions of Articles 5 and 6 of the aforesaid Statement on the ATA System.

When the guarantee is granted, the authorised guaranteeing organization shall affix its identification marks on the ATA Carnet before issuing it to the holder. This Carnet shall be presented on every Customs clearance together with the goods to which it relates.

Article 5

The guarantee granted shall be surety for the payment of the import duties which would be due to the Customs authorities of the importing country in the event of the goods in question introduced into the said country not being re-exported within the prescribed period. The guarantee shall further cover up to 10% of the amount of the import duties, the payment of any other sum which would have had to be deposited by the importer if there had been no guarantee.

Article 6

When the goods covered by the guarantee given by the authorised national guaranteeing organization in the country of origin are introduced into the country of destination, the guarantee of the authorised guarantor organization in the latter country shall immediately and automatically be substituted for the original guarantee.

This substitution shall take place successively in the same conditions for one and the same product, as it passes through different countries.

Article 7

Should the merchandise covered by the guarantee not be duly re-exported from the country of import within the prescribed period and thus become liable for import duties, the authorised national guaranteeing organization in the country of import shall pay the import duties due to the creditor Customs administration.

Article 8

The national guaranteeing organization which shall thus have settled the import duties in respect of merchandise covered by the guarantee shall request the national guaranteeing organization which granted the original guarantee to refund the duties paid on behalf of the importer.

Article 9

1. Calls for repayment shall be accompanied by proof of payment (Customs receipts in original or photocopy).

Repayment shall be made within two months after receipt of proof of payment.

The guaranteeing organizations may, however, decide to strike a balance of the sums repaid which are inferior to a sum equivalent to US\$ 50; in such a case, settlement may be made by bilateral compensation or set-off, the accounts being submitted twice a year in June and December.

2. If the above-mentioned two month time-limit is not complied with, the creditor guaranteeing organization should send the debtor guaranteeing organization a reminder of request for reimbursement with a copy to the WCF, which will, on its side, take parallel steps with the debtor guaranteeing organization to summon it to refund the sums overdue within a maximum time-limit of one further month.
3. If, on expiry of this time-limit, no reimbursement has taken place, the WCF will be given a maximum time-limit of two months to obtain the regularisation of the position of the debtor guaranteeing organization, failing which the WCF will lodge a claim for refund against the guarantor which has undertaken to guarantee the financial responsibility of the defaulting guaranteeing organization, on the basis of Article 3 of the present Protocol, Article 5 of the Statement on the ATA System and the WCF Instructions drawn up in accordance with these provisions.

Article 10

1. All questions relating to the interpretation of the provisions of the present Protocol shall be submitted for decision to the Steering Committee of the World Chambers Federation (WCF) of the International Chamber of Commerce (ICC), after consulting with the WCF World ATA Carnet Council (WATAC).
2. Any guaranteeing organization failing to comply with the provisions of the present Protocol will be suspended from the WCF/ATA chain, such suspension to be decided by the WCF Steering Committee, after consulting with the WCF World ATA Carnet Council (WATAC).

Moreover, if conditions so require, and after consulting with the Chairman of the WCF Steering Committee and the Chairman of the WCF World ATA Carnet Council (WATAC), the WCF Secretariat may decide to provisionally suspend a national guaranteeing organization which would not have complied with the provisions of the present Protocol or which would have been prevented from doing so.

This provisional suspension will have to be confirmed by the WCF Steering Committee at its nearest forthcoming session.

Article 11

All disputes between national guaranteeing organizations in connection with the application of the provisions of the present Protocol shall be finally settled under the rules of Conciliation and Arbitration of the International Chamber of Commerce, by one or more arbitrators appointed in accordance with the Rules.

Article 12

The present Protocol shall be open to signature by national guaranteeing organizations as from 7 March 1997.

It shall come into force for each national guaranteeing organization on the first day of the second month following the date of its signature by the said guaranteeing organization.

Date

Name and title of the signatory

Seal of the organisation

Signature

Annex B

Statement on the ATA System adopted by the WCF (*)

(*) This Statement was adopted on 16 March 1980. It was subsequently revised on 13 September 1988 and 7 March 1997. Moreover, it takes into account the name change of the International Bureau of Chambers of Commerce (IBCC) to World Chambers Federation (WCF) as well as the name change of the working party "ATA System" to "World ATA Carnet Council" (WATAC).

Article 1

For the purposes of this Statement the following terms are used in the following senses:

- **Chamber of commerce**: a group bearing that name and representing the economic activities of a country, region or town having recognised legal status and belonging or entitled to belong, as an organization member, to the International Chamber of Commerce (ICC) or alternatively recognised by the members of the WCF international guaranteeing organization, at the proposal of the WCF, as an entitled organization.
- **Issuing chamber of commerce**: a chamber of commerce which has been recognised as such by the Customs authorities of its country by virtue of Article 1(e) of the ATA Convention of 6 December 1961, and/or Article 1(g) of Annex A of the Istanbul Convention of 26 June 1990 or which, if not itself the national guaranteeing organization, issues ATA Carnets under the guarantee and authority of that organization.
- **National guaranteeing organization**: a chamber of commerce or group of chambers of commerce per country adhering to the ATA Convention and/or to the Istanbul Convention and its Annex A - which:
 1. has been recognised by the Customs authorities of its country to guarantee therein the import duties and taxes due to them on goods covered by foreign ATA Carnets,
 2. has organised, together with the relevant chambers of commerce, a national guarantee system under the following conditions:
 - (a) the Carnets are delivered under the WCF monogram, and with the identification marks of the national guaranteeing organizations;
 - (b) the Carnets are numbered according to the procedure set up by the guaranteeing organization or by the issuing chamber of commerce in make it possible to find the issuing chamber of commerce, the file for the operation and, if necessary, the year of issue by means of the given;
 - (c) guarantees are granted on the responsibility of the issuing chamber of commerce, under the terms of the agreements signed with or by the national guaranteeing organizations;
 - (d) the issuing chambers of commerce:

- have undertaken to reimburse immediately to the national guaranteeing organization any sums the latter may have paid to foreign guaranteeing organizations for Carnets issued under their responsibility;
 - have undertaken to claim repayment of the sums thus advanced from the holders of the Carnets.
- WCF international guaranteeing organization: the body of national guaranteeing organizations having signed the Protocol drawn up by the World Chambers Federation (WCF) for the organization of an international guarantee system for the ATA Carnets, and having also signed the present Statement.

Article 2

The undersigned national guaranteeing organizations declare that the ATA Carnets issued under their responsibility are delivered in accordance with the rules laid down on the basis of the ATA Convention and/or the Istanbul Convention and its Annex A, under the terms of the WCF Protocol and in accordance with the provisions of the present Statement.

Article 3

The Carnets are handed over to the proprietors of the goods described on them, or to persons declaring themselves to be freely entitled to dispose of these goods and, moreover, as far as the issuing chambers are aware, not infringing the following conditions:

- having a known domicile in the country of issue (except in cases where wider facilities are granted by national legislation);
- being of unchallenged solvency.

Article 4

The beneficiaries under the Carnets have signed an undertaking:

1. to bring the goods referred to on the Carnets back into the country within the time-limits set, and to respect all the provisions in force under the terms both of the regulations of the country of temporary export and of those of the country of temporary import, and notably to pay the import duties and taxes which might be required by the Customs authorities of this latter country;
2. to reimburse to the issuing chamber of commerce and/or the guaranteeing organization all the sums paid by the latter and all the costs it has incurred as a result of the non-observance of the conditions governing temporary importation or transit;
3. to provide the issuing chamber, prior to the delivery of an ATA Carnet, and in accordance with Article 6 below, a security (e.g. an insurance indemnity, a bank guarantee or a cash deposit) to back up the present undertaking.
4. to take sole responsibility for any proceedings to be undertaken against the customs authorities or any other persons, or for any negotiations to be conducted with them, if they consider the claim of duties unjustified.

Article 5

The issuing and guaranteeing chambers must take all necessary steps to fulfil in all cases in their entirety and within the time-limits set, their undertakings vis-à-vis all the other organizations affiliated to the WCF chain. In each country, one and one only guaranteeing organization assumes such undertakings vis-à-vis all other organizations affiliated to the WCF chain.

Pursuant to Article 3 of the Interchamber Protocol, each national guaranteeing organization undertakes to provide the WCF with the guarantee required by the latter as proof of the capacity of the organization to comply fully and adequately with the above-mentioned commitment.

Article 6

1. Prior to the issuing of ATA Carnets, the issuing chamber shall either require the applicant to provide a security or set up itself a security for the applicant.
2. This security shall be constituted, as the issuing chamber of commerce chooses, by:

(a) a joint and several undertaking by one or more insurance companies, banks or guarantee organizations.

(b) a deposit in cash, security in the form of stocks and shares or the freezing on its behalf of funds deposited in a bank;

3. With reference to Article 6 of the ATA Convention and/or Article 8 of Annex A of the Istanbul Convention, the security shall cover the amount of the highest import duties which could possibly be demanded, plus an extra 10%. It also covers the total amount of all the sums which the issuing chamber of commerce might have to pay and the total amount of all the costs which it might incur as a result of the non-observance of the conditions governing temporary importation or transit.
4. If there is a ceiling to the guarantee granted, the issuing chamber of commerce is responsible for any amounts exceeding this limit.
5. Except in the case of dispute served on a national guaranteeing organization in the proper form and within the time-limits prescribed, the duration of the guarantee is two years and a half, unless the issuing chamber of commerce delivers a certificate of withdrawal before the expiry of this period.

Article 7

The issuing chambers of commerce recommend that the beneficiary of the Carnet sign an inclusive insurance policy against theft, fire or destruction, as Customs authorities do not normally agree to abandon claims in respect to the payment of duties on goods lost or destroyed.

Article 8

1. The WCF International Secretariat must be given at least 40 days' notice, by registered letter, of the withdrawal of any national guaranteeing organization from the WCF international guarantee chain.
2. Any national guaranteeing organization withdrawing from the WCF international guarantee chain undertakes to guarantee to its own Customs authorities the Carnets issued by other corresponding organizations until these Carnets are foreclosed under the terms of Article 6, paragraph 4 of the ATA Convention and/or Article 8, paragraph 4 of Annex A of the Istanbul Convention.

It also undertakes to be responsible to the other corresponding national organizations for Carnets issued during its guarantee until these are themselves foreclosed under the Articles referred to above.

Article 9

All disputes between national guaranteeing organizations in connection with the application of the provisions of the present Statement shall be finally settled under the rules of Conciliation and Arbitration of the International Chamber of Commerce (ICC), by one or more arbitrators appointed in accordance with the Rules.

Date

Name and title of the signatory

Seal of the organization

Signature

Annex C

Year	Number of Carnets issued	Total value of goods (in million US\$)
1997	193 131	11 200
1998	194 986	11 800
1999	192 524	11 300
2000	194 915	11 400
2001	187 612	10 050
2002	183 685	11 680
2003	182 622	13 870

Part 6

ROLE OF THE ALLIANCE INTERNATIONALE DE TOURISME & THE FEDERATION INTERNATIONALE DE L'AUTOMOBILE

What is the CPD Carnet?

The Carnet de Passages en Douane, or CPD, is the international customs document which covers the temporary admission of motor vehicles. The CPD is still required today in numerous countries around the world for the temporary admission of private automobiles, commercial vehicles or other categories of motor vehicles.

The Carnet de Passages en Douane, created in 1911, first entered into use in 1913 as a document serving to simplify customs formalities for motoring tourists and travellers.

The CPD is used within the framework of the Istanbul Convention administered by the World Customs Organization. The CPD also forms part of the United Nations Customs Conventions of 1954 and 1956, which cover, respectively, the temporary importation of private and commercial road vehicles. Under these international conventions, the CPD facilitates the temporary importation of motor vehicles by providing security for the payment of any customs duties and import taxes chargeable should the vehicles not be re-exported.

The member associations of the AIT and FIA play a major role in the international application of the CPD system. These associations guarantee and issue CPD carnets within the well-defined parameters of the AIT/FIA customs documents network or guarantee chain.

The administration of the AIT/FIA customs documents network has been placed with the AIT Secretariat in Geneva, Switzerland, which is responsible for the printing and sale of the CPD as well as the management of the guarantee chain worldwide.

Who are the AIT and FIA?

The Alliance Internationale de Tourisme (AIT), founded in 1898, and the Fédération Internationale de l'Automobile (FIA), founded in 1904, are international non-governmental organizations comprising together some 210 affiliated clubs and associations in 120 countries around the world. They share the primary objective of encouraging the development of international mobility and tourism by road.

The AIT and FIA work in close cooperation with the World Customs Organization and the United Nations on all matters related to the simplification of customs formalities governing the temporary importation of vehicles. Within the framework of this cooperation, the AIT and FIA participate actively in WCO and UN meetings which deal with matters in connection with the application of the CPD system.

The AIT and FIA have for many decades played an essential role in the practical operation of the CPD system. The clubs and associations affiliated with the AIT and FIA are authorized to guarantee and issue the CPD within the framework of the international AIT/FIA customs documents network. A comprehensive multilateral Guarantee Agreement forms the legal and contractual link between the members of the AIT/FIA network. This Agreement sets down the responsibilities and obligations of the guaranteeing and issuing associations. The Guarantee Agreement also includes specific instructions regarding application forms for CPDs, how to complete the carnets, on their use and correct discharge, and how to proceed in case of loss, theft, or non-discharge of a carnet.

How does the CPD system function?

In countries where the CPD is required for temporary importation, the guaranteeing association must undertake to pay to its customs authorities the import duties and taxes levied by those authorities due to the non re-exportation of a vehicle temporarily imported under cover of the CPD. The relationship between customs administrations and guaranteeing associations is defined in the international conventions of the WCO and UN. The relationship between the guaranteeing and issuing associations as well as that between the issuing associations and carnet holders is set down in the AIT and FIA Guarantee Agreement.

The CPD provides assurance that the vehicle it accompanies is covered by an internationally valid guarantee. The CPD, which is normally valid for one year, may be used during its period of validity in the countries where the document is required or where it may facilitate entry formalities. The period of temporary importation is fixed by the laws or regulations of the country visited.

Description of the CPD

The CPD cover shows the name of the holder, the name of the issuing association, the international organizations - AIT and FIA - under which the network functions, and the period of validity of the document. The inside front cover bears a description of the vehicle covered under the CPD. The back cover lists the

countries where the CPD may be used and the name of the guarantor association in that country. The inside of the back cover includes instructions and information essentially for the holder.

The CPD is printed in English and French and is of standard A4 dimensions. Carnets may have 5 to 25 inside pages, each with a detachable importation and exportation voucher and a counterfoil which remains attached to the CPD. A separate page is used for each country entered or re-entered. Each importation and exportation voucher contains the vehicle particulars listed on the inside front cover, the full name and address of the carnet holder, the name of the issuing association and the expiry date.

The role of Customs Officers

Upon entry of a vehicle, the Customs Officer stamps and signs the importation voucher of the CPD (An example of the AIT/FIA CPD carnet is included in [part 4 of this Handbook](#).) and notes the date and name of the customs post. The officer then enters the date and customs post in the space provided on the exportation voucher. The Customs Officer also completes and stamps the left part of the counterfoil. The importation voucher is detached from the CPD and kept on file.

Upon exit of a vehicle, the Customs Officer stamps and signs the exportation voucher and notes the date and name of the exit post. The officer completes the right part of the counterfoil, stamps, dates and signs. The exportation voucher is detached and returned to the customs post of entry, so as to furnish the authorities with the necessary proof of re-exportation.

Regularization of CPDs

In the event of a claim from the customs authorities (which must be notified within one year of the expiry of the carnet in accordance with the terms of the international conventions), the guarantor association has one year in which to provide proof of re-exportation of the vehicle.

Customs stamps of countries subsequently visited and other documentary evidence may constitute proof of re-exportation, as provided for in the international conventions. Proof of re-exportation may also be provided in the form of the “Certificate of Location” (See [CPD example](#).), included as the last page of the CPD, which may be completed by a customs official, police, judicial or other authority of another country.

Part 7

ISSUING AND GUARANTEEING CHAIN FOR ATA CARNETS ORGANIZED BY ICC WORLD CHAMBERS FEDERATION

Contracting Parties	Guaranteeing Associations	Bodies issuing carnets
ALGERIA	Chambre algérienne de Commerce et d'Industrie Palais Consulaire, 6 bld Amilcar Cabral P.O. Box 100 Alger 1er Novembre Alger 16003	Chambre algérienne de Commerce et d'Industrie Palais Consulaire, 6 bld Amilcar Cabral P.O. Box 100 Alger 1er Novembre Alger 16003
ANDORRA	Chambre de Commerce, d'Industrie et des Services d'Andorre C/Prat de la Creu 8, Edif. Le Mans, 204-205 Andorra la vella	Chambre de Commerce, Industrie et Services d'Andorre C/Prat de la Creu 8, Edif. Le Mans, 204-205 Andorra la vella
AUSTRALIA	Victorian Employers' Chamber of Commerce and Industry 486 Albert Street-East Melbourne VIC 3002 G.P.O. Box 4352QQ-Melbourne Victoria 3001	- New South Wales : State Chamber of Commerce, Sydney - Victoria : Victorian Employers' Chamber of Commerce and Industry - Queensland : State Chamber of Commerce and Industry (QLD), Brisbane - South Australia : South Australian Employers' Chamber of Commerce Inc, Unley - Western Australia : Chamber of Commerce and Industry (WA), East Perth - Northern Territory : Chamber of Commerce and Industry Inc (NT), Darwin
AUSTRIA	Austrian Federal Economic Chamber P.O.Box 197-A-1045 Vienna	Wirtschaftskammer in den Bundesländern
BELARUS	Belarusian Chamber of Commerce and Industry Pr. Masheroova, 14 Minsk 220035	Belarusian Chamber of Commerce and Industry Pr. Masheroova, 14 Minsk 220035
BELGIUM	Fédération nationale des Chambres de Commerce et d'Industrie de Belgique (FNCCIB) - 3,Rue Montoyer B-1000 Bruxelles - 1-2 Avenue des Arts P.O. Box 10-B B-1040 Bruxelles	Fédération nationale des Chambres de Commerce et d'Industrie de Belgique (FNCCIB) 40, rue du Congrès B 1000 Bruxelles-Belgique
BULGARIA	The Bulgarian Chamber of Commerce and Industry 42 Parchevich Street - Sofia 1000	
CHINA	China Chamber of International Commerce ATA Division, Legal Affairs Department 1 Fuxingmenwai Street - Beijing 100860	China Chamber of International Commerce ATA Division, Legal Affairs Department 1 Fuxingmenwai Street - Beijing 100860
CROATIA	Croatian Chamber of Economy P.O. Box 630 - 10002 Zagreb	Croatian Chamber of Commerce Rooseveltov trg 2 10000 Zagreb, Croatia
CZECH REPUBLIC	Economic Chamber of the Czech Republic Freyova 27 190 00 Praha 9 - Vysocany	OHK Brno-Mesto, OHK Breclav, OHK České Budejovice, OHK Hradec Králové, OHK Jablonec nad Nisou, OHK Liberec, OHK Klatovy, OHK Liberac, OHK Olomouc, OHK Opava, RHK Osmouc, OHK Pardubice, HK Plzen-Mesto, RHK Poohří, OHK Příbram, OHK Šumperk, OHK Ústí nad Labem, OHK Zlín, OHK Znojmo
DENMARK	Danish Chamber of Commerce Borsen - DK-1217 Copenhagen K	-Danish Chamber of Commerce -Confederation of Danish Industries -Danish Federation of Small and Medium-Sized Enterprises

ESTONIA	Estonian Chamber of Commerce and Industry Toom-Kooli 17 10130 Tallinn	Estonian Chamber of Commerce and Industry Toom-Kooli 17 10130 Tallinn
FINLAND	The Central Chamber of Commerce of Finland P.O. Box 1000 - FIN-00101 Helsinki	All Chambers of Commerce covered by the guarantee of the Central Chamber of Commerce, Helsinki
FRANCE	Chambre de Commerce et d'Industrie de Paris, Direction des Actions et de la Coopération Internationales 2 rue Adolphe Jullien - 75001 Paris	Les Chambres de Commerce de France métropolitaine, des départements français d'outre-mer
GERMANY	Deutscher Industrie-und Handelstag International Department D-11052 Berlin	Chambres de Commerce et d'Industrie allemandes
GREECE	Athens Chamber of Commerce and Industry 7 Akadimias Street - Athens 106 71	Athens Chamber of Commerce and Industry 7 Akadimias Street - Athens 106 71
HONG KONG, CHINA	The Hong Kong General Chamber of Commerce United Center, 22nd Floor, 95 Queensway P.O. Box 852-Hong Kong	The Hong Kong General Chamber of Commerce United Center, 22nd Floor, 95 Queensway P.O. Box 852-Hong Kong
HUNGARY	Hungarian Chamber of Commerce and Industry Kossuth Lajos Tér 6-8 - H-1055 Budapest	
IRELAND	Dublin Chamber of Commerce 7 Clare Street - Dublin 2	-Dublin Chamber of Commerce 7 Clare Street - Dublin 2 -Cork Chamber of Commerce, Summerhill, Cork
ITALY	Unione Italiana delle Camere di Commercio, Industria, Artigianato e Agricoltura Commerce Extérieur et Communautaire Piazza Sallustio 21 - IT-00187 Roma	Unione Italiana delle Camere di Commercio, Industria, Artigianato e Agricoltura Commerce Extérieur et Communautaire Piazza Sallustio 21 - IT-00187 Roma
LATVIA	Latvian Chamber of Commerce and Industry Kr. Valdemara Street 35 - Riga LV-1010	Latvian Chamber of Commerce and Industry Kr. Valdemara Street 35 - Riga LV-1010
LITHUANIA	Association of Lithuanian Chambers of Commerce, Industry and Crafts (ALCCIC) J. Tumo Vaizganto Street 9/1-63a - 2001 Vilnius	Association of Lithuanian Chambers of Commerce, Industry and Crafts (ALCCIC) J. Tumo Vaizganto Street 9/1-63a - 2001 Vilnius
LUXEMBOURG	Fédération des Chambres de Commerce et d'Industrie de Belgique Rue Montoyer 3 B-1000 Bruxelles	Chambre de Commerce du Grand-Duché de Luxembourg 7, rue Alcide de Gasperi L-2981 Luxembourg
MALTA	The Malta Chamber of Commerce Exchange Buildings Republic Street Valletta VLT 05	
MAURITIUS	The Mauritius Chamber of Commerce and Industry 3 Royal Street - Port Louis	The Mauritius Chamber of Commerce and Industry 3 Royal Street - Port Louis

MONGOLIA	Mongolian National Chamber of Commerce and Industry Exhibitions, trade fairs and tourism Bureau J. Sambuu Street 11 - Ulaanbaatar 210538	
NETHERLANDS	Amsterdam Chamber of Commerce and Industry De Ruyterkade 5-1013 AA Amsterdam P.O.Box 2852-1000 CW Amsterdam	Kamer van Koophandel en Fabrieken voor Amsterdam, De Ruyterkade 5 - 1013 AA Amsterdam
POLAND	Polish Chamber of Commerce Ul Trebacka 4 P.O. Box 361 - Warsaw 00 074	Polish Chamber of Commerce Ul Trebacka 4 P.O. Box 361 - Warsaw 00 074
PORTUGAL	Camara de Comercio e Industria Portuguesa Palacio do Comércio Rua das Portas de Santo Antao 89 1169-022 Lisboa Codex	
ROMANIA	Chamber of Commerce and Industry of Romania 2 Octavian Goga Street Bucharest	
RUSSIAN FEDERATION	Chamber of Commerce and Industry of the Russian Federation 6 Ilyinka Street - 103 684 Moscow	Chamber of Commerce and Industry of the Russian Federation 6 Ilyinka Street - 103 684 Moscow
SLOVAKIA	Slovak Chamber of Commerce and Industry Gorkeho 9 - 816 03 Bratislava	
SLOVENIA	Chamber of Commerce and Industry of Slovenia Dimiceva 13 SI-1504 Ljubljana	
SOUTH AFRICA	South African Chamber of Business P.O. Box 213 - Saxonwold, 2132	
SPAIN	Consejo Superior de las Cámaras Oficiales de Comercio, Industria y Navegación de España Ribera del Loria 12 - 28042 Madrid	
SWEDEN	The Stockholm Chamber of Commerce Västra Trädgårdsgatan 9 P.O. Box 16050 SE-103 21 Stockholm	Authorized Chambers of Commerce in Sweden
SWITZERLAND	Alliance des Chambres de Commerce Suisses (Vereinigung der Schweizerischen Handelskammern-Associazione delle Camere di Commercio Svizzere), 4 boulevard du Théâtre P.O. Box 5039 - CH-1211 Geneva 11	Les Chambres de Commerce suisses et la Chambre de l'industrie de Principauté de Liechtenstein, qui sont affiliées à l'Alliance des Chambres de Commerce suisses
UNITED KINGDOM	London Chamber of Commerce and Industry 33 Queen Street - London EC4R 1AP	The Chambers of Commerce of: Belfast, Birmingham, Bristol, Edinburgh, Glasgow, Leeds, Leicester, Liverpool, London, Manchester, Newcastle Upon Tyne, Northampton, Norwich, Nottingham, Poole, SE Hants, Port of Portsmouth and Southampton

ZIMBABWE	Zimbabwe National Chamber of Commerce	Zimbabwe National Chamber of Commerce
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Part 8

ISSUING AND GUARANTEEING CHAIN FOR CPD CARNETS ORGANIZED BY THE ALLIANCE INTERNATIONALE DE TOURISME (AIT) AND THE FEDERATION INTERNATIONALE DE L'AUTOMOBILE (FIA)

Contracting Parties	Guaranteeing Associations	Bodies issuing carnets
ANDORRA	Automobile Club d'Andorre	Automobile Club d'Andorre
AUSTRALIA	Australian Automobile Association (AAA) 212, Northbourne Avenue Canberra A.C.T. 2601	Australian Automobile Association (AAA) 212, Northbourne Avenue Canberra A.C.T. 2601 and constituent members of the AAA
AUSTRIA	Arbeitsgemeinschaft Internationaler Strassenverkehrsunternehmer Österreichs (AISÖ)	AISÖ
BELGIUM	Fédération nationale des Chambres de Commerce et d'Industrie de Belgique 40, rue du Congrès B 1000 Bruxelles – Belgique	Fédération nationale des Chambres de Commerce et d'Industrie de Belgique 40, rue du Congrès B 1000 Bruxelles – Belgique
CROATIA	Croatian Auto Club Draškoviceva 25, 10000 Zagreb	Croatian Auto Club Draškoviceva 25, 10000 Zagreb
DENMARK	Forenede Danske Motorejere, FDM, Firskovvej 32, 2800 Lyngby	Forenede Danske Motorejere, FDM (Federation of Danish Motorists)
FINLAND	Autolitto PL 35, SF-00551, Helsinki	Autolitto
HONG KONG, CHINA	Hong Kong General Chamber of Commerce	Hong Kong General Chamber of Commerce
IRELAND		Automobile Association, AA Ireland Headquarteres, 23 Rock Hill, Blackrock, Co. Dublin
ITALY	A.C.I. – Automobile Club d'Italia, Via Marsala 8, 00185 Roma T.C.I. – Touring Club Italiano, Via Adamello 10, 20139 Milano	A.C.I. – Automobile Club d'Italia, Via Marsala 8, 00185 Roma T.C.I. – Touring Club Italiano, Via Adamello 10, 20139 Milano
LUXEMBOURG	Automobile Club du Grand-Duché de Luxembourg Route de Longwy, L-8007 Bertrange Grand-Duché de Luxembourg	Automobile Club du Grand-Duché de Luxembourg
NETHERLANDS	De Ruyterkade 5 1013 AA Amsterdam	De Ruyterkade 5 1013 AA Amsterdam
CZECH REPUBLIC	Ustredni automotoklub České republiky, Na Strži 9, CZ – 140 02 Praha 4	Ustredni automotoklub České republiky, Na Strži 9, CZ – 140 02 Praha 4 in branches of its own travel bureau AUTOTURIST : - AUTOTURIST Londynská 62 CZ-120 00 Praha 2 - AUTOTURIST Pražská 161 CZ-280 00 Kolin

		- AUTOTURIST Bezdekovská 30 CZ-386 01 Strakonice - AUTOTURIST Vitezná 17 CZ-360 00 Karlovy Vary - AUTOTURIST J. Skupy, blok 218 CZ-434 01 Most - AUTOTURIST Jindřišská 2039 CZ-530 02 Pardubice - AUTOTURIST Husova 8a CZ-602 00 Brno - AUTOTURIST Masarikova 10 CZ-746 01 Opava - AUTOTURIST Husova 9 CZ-702 00 Ostrava - AUTOTURIST Cervené vršky 1490 CZ-256 01 Benešov - AUTOTURIST Lannova trida - Prior CZ-370 21 České Budejovice - AUTOTURIST Sady Petatricátníku 3 CZ-301 24 Plzeň - AUTOTURIST Parižská 19 CZ-400 01 Ústí nad Labem - AUTOTURIST Karla IV. 346 CZ-500 02 Hradec Králové - AUTOTURIST Jablonecka 16 CZ-460 01 Liberec - AUTOTURIST Školní 4a CZ-772 00 Olomouc - AUTOTURIST Dvorská 1634 CZ-735 06 Karviná
SWITZERLAND	- (*)	- Touring Club Suisse 9, Rue Pierre-Fatio 1211 Genève 3 - Cruising Club Suisse Marktgasse,9 3000 Bern 7 - Automobile Club Suisse Wasserserkasse, 39 3000 Bern 13

(*) Since a CPD carnet is not required for the temporary importation of motor road vehicles and trailers there is no need for designation of a guaranteeing association.

Part 9

General information

Information regarding application of Annex A - by Contracting Party –

FOREWORD

This Part provides general information, with particulars regarding the application of Annex A to the Convention and procedural matters, in a standard form for each Contracting Party.

It thus contains practical guidance concerning the commitments of the Contracting Parties and others particulars likely to be of assistance to Customs Administrations, to issuing and guaranteeing associations and to the other circles concerned.

Particulars supplied by Contracting Parties

ALGERIA

I. General

1. Date of accession : 8 May 1998
2. Territorial application : Throughout the Customs territory
3. Annexes accepted : A, B.1., B.2., B.3., B.4., B.5., B.6., B.7., B.8., B.9., C, D and E
4. Reservation : None
5. Transfer of temporary admission (Article 8) The transfer of the benefit of temporary admission is authorized by the Customs administration on request and under the conditions laid down in Article 8
6. Additional security (article 4) : None

II. Information regarding Annex A (temporary admission papers)

1. Languages in which carnet may be completed :
ATA Carnet : Arabic and French
CPD Carnet :
2. Customs offices authorized to accept carnets :
ATA Carnet : All full-service Customs offices
CPD Carnet :
3. Official hours for :
ATA Operations : office hours (8.00-12.00/13.30-16.30)
CPD Operations :
4. Guaranteeing association :
ATA Carnet : Chambre algérienne de Commerce et d'industrie
CPD Carnet :
5. Body (bodies) issuing carnets :
ATA Carnet :
CPD Carnet :
6. Temporary admission operations under national laws and regulations for which an ATA carnet is accepted :

ATA Carnet : Professional equipment, exhibitions and fairs, pedagogic material, scientific equipment, commercial samples

CPD Carnet :

7. Transit :
ATA Carnet : Transit within the meaning of the Convention
CPD Carnet :
8. Postal traffic (ATA carnet) : Applicable to the operations listed at 6 above.

ANDORRA

I. General

1. Date of accession : 2 September 1998
2. Territorial application : Principal Territory of Andorra
3. Annexes accepted : A, B.1., B.2., B.3., B.5., B.6., B.7., B.9.
4. Transfer of temporary admission (Article 8) : The Principality of Andorra accepts the transfer of benefit of temporary admission, as provided for in Article 8.
5. Additional security (article 4) : The Principality of Andorra reserves the right, unless otherwise provided for in an Annex, to make the temporary admission of goods subject to the provision of security. The amount of this security shall not exceed the amount of the import duties and taxes from which the goods are conditionally relieved.

II. Information regarding Annex A (temporary admission papers)

1. Languages in which carnet may be completed :

ATA Carnet : Catalan, French, Spanish and English
The Customs may require a translation when the ATA Carnets are completed in any other language.
CPD Carnet :

2. Customs offices authorized to accept carnets :
ATA Carnet : All the Customs offices of the Principality of Andorra.
CPD Carnet :
3. Official hours for :
ATA Operations : 24hours
CPD Operations :
4. Guaranteeing association :
ATA Carnet : Chambre de Commerce, d'Industrie et des Services d'Andorre
CPD Carnet :
5. Body (bodies) issuing carnets :
ATA Carnet :
CPD Carnet :
6. Temporary admission operations under national laws and regulations for which an ATA carnet is accepted :
ATA Carnet :
CPD Carnet :
7. Transit :
ATA Carnet : The Principality of Andorra accepts transit under cover of an ATA carnet
CPD Carnet :

8. Postal traffic (ATA carnet) : The Principality of Andorra accepts postal transit under cover of an ATA carnet

AUSTRALIA

I. General

1. Date of accession : 3 January 1992.
2. Territorial application : Customs territory (mainland Australia, including Tasmania)
3. Annexes accepted : A, B.1.
4. Transfer of temporary admission (Article 8) : Transfer will be considered as provided for in the Convention. New temporary admission papers required.
5. Additional security (Article 4) : Not normally required.

II. Information regarding Annex A (temporary admission papers)

1. Languages in which carnet may be completed :

ATA Carnet : English
The Customs may require a translation when the ATA Carnets are completed in any other language.
CPD Carnet : English
The Customs may require a translation when the ATA Carnets are completed in any other language.

2. Customs offices authorized to accept carnets :
ATA Carnet : All ports and airports permanently staffed by Customs officers.
CPD Carnet : All ports and airports permanently staffed by Customs officers.

3. Official hours for :

ATA Operations : Normally 8.30 a.m.-4.30 p.m. on weekdays at all ports and airports except at Sydney (Kingsford-Smith) Airport, where the hours are 6 a.m.-11 p.m. seven days a week, and at Melbourne (Tullamarine) Airport, where the official hours are 24 hours a day, 7 days per week. However, examination offices at airports are normally operating from 8.30 a.m.-4.30 p.m.
CPD Operations : Normally 8.30 a.m.-4.30 p.m. on weekdays at all ports and airports except at Sydney (Kingsford-Smith) Airport, where the hours are 6 a.m.-11 p.m. seven days a week, and at Melbourne (Tullamarine) Airport, where the official hours are 24 hours a day, 7 days per week. However, examination offices at airports are normally operating from 8.30 a.m.-4.30 p.m.

4. Guaranteeing association :
ATA Carnet : Victorian Employers' Chamber of Commerce and Industry
CPD Carnet :

5. Body (bodies) issuing carnets :
ATA Carnet :
CPD Carnet :

6. Temporary admission operations under national laws and regulations for which an ATA carnet is accepted :
ATA Carnet : Nil
CPD Carnet : Nil

7. Transit :
ATA Carnet : Transit operations within the meaning of Annex A
CPD Carnet : Transit operations within the meaning of Annex A

8. Postal traffic (ATA carnet) : ATA carnets are accepted for postal traffic, but only where the carnet accompanies the parcel concerned.

AUSTRIA

I. General

1. Date of accession : 29 September 1994
2. Territorial application : Austria and EU
3. Annexes accepted : A, B.1., B.2., B.3., B.4., B.5., B.6., B.7., B.8., B.9., C, D and E
4. Transfer of temporary admission (Article 8) : Granted
5. Additional security (article 4) : With regard to the provisions of Articles 4 Para. 4 of the body of the Convention an additional security is usually not required.

II. Information regarding Annex A (temporary admission papers)

1. Languages in which carnet may be completed :

ATA Carnet : German
The Customs may require a translation when the ATA Carnets are completed in any other language.
CPD Carnet : German
The Customs may require a translation when the ATA Carnets are completed in any other language.

2. Customs offices authorized to accept carnets :

ATA Carnet : Customs offices of 1st class unlimited
Customs offices of 2nd class up to ATS 60.000 of value of goods
CPD Carnet : Customs offices of 1st class unlimited
Customs offices of 2nd class up to ATS 60.000 of value of goods

3. Official hours for :

ATA Operations : Frontier Customs offices: 24hours
Customs offices en route: 7.30-15.30 hours (except for Saturday, Sunday and Holiday).
CPD Operations : Frontier Customs offices: 24hours
Customs offices en route: 7.30-15.30 hours (except for Saturday, Sunday and Holiday).

4. Guaranteeing association :

ATA Carnet : Austrian Federal Economic Chamber
CPD Carnet : Arbeitsgemeinschaft Internationaler Strassenverkehrsunternehmer
Österreichs (AISÖ)

5. Body (bodies) issuing carnets :

ATA Carnet : Wirtschaftskammer in den Bundesländern
CPD Carnet : AISÖ

6. Temporary admission operations under national laws and regulations for which an ATA carnet is accepted :

ATA Carnet : In compliance with the Convention
CPD Carnet : In compliance with the Convention

7. Transit :

ATA Carnet : According to the relevant Conventions on temporary admission procedures
CPD Carnet : According to the relevant Conventions on temporary admission procedures

8. Postal traffic (ATA carnet) : Granted for the importer

BELARUS

I. General

1. Date of accession : 7 May 1998
2. Territorial application : Customs territory of the Republic of Belarus
3. Annexes accepted : A, B.1., B.2., B.3., B.5..
4. Transfer of temporary admission (Article 8) : Not used
5. Additional security (article 4) : Not used

II. Information regarding Annex A (temporary admission papers)

1. Languages in which carnet may be completed :

ATA Carnet : Russian, Belarusian or English
The Customs may require a translation when the ATA Carnets are completed in any other language.
CPD Carnet : Not used
2. Customs offices authorized to accept carnets :
ATA Carnet : Border Customs offices
CPD Carnet : Not used
3. Official hours for :
ATA Operations : Within official hours of work of Customs offices
CPD Operations : Not used
4. Guaranteeing association :
ATA Carnet : The Belarusian Chamber of Commerce and Industry
CPD Carnet :
5. Body (bodies) issuing carnets :
ATA Carnet : The Belarusian Chamber of Commerce and Industry
CPD Carnet :
6. Temporary admission operations under national laws and regulations for which an ATA carnet is accepted :
ATA Carnet : Resolution of the Council of Ministers of the Republic of Belarus (2 March 1998 No. 324);
Order of the Customs State Committee of the Republic of Belarus (15 July 1998 No. 256)
CPD Carnet : Not used
7. Transit :
ATA Carnet : accept
CPD Carnet :
8. Postal traffic (ATA carnet) : accept

BELGIUM

I. General

1. Date of accession : 18 June 1997
2. Territorial application : All the Customs territory of the European Community
3. Annexes accepted : all
4. Transfer of temporary admission (Article 8) : Authorized (Article 712 to 716 of the provisions implementing the Community Code); the new holder takes on all the obligations of the initial holder.

5. Additional security (article 4) : No

II. Information regarding Annex A (temporary admission papers)

1. Languages in which carnet may be completed :
ATA Carnet : French, Dutch or German
CPD Carnet : French, Dutch or German
2. Customs offices authorized to accept carnets :
ATA Carnet : all
CPD Carnet : all
3. Official hours for :

ATA Operations : Official hours for passenger traffic (for validation of carnets, official hours for general goods traffic only).
CPD Operations : Official hours for passenger traffic (for validation of carnets, official hours for general goods traffic only).
4. Guaranteeing association :
ATA Carnet : Fédération des Chambres de Commerce et d'Industrie de Belgique
CPD Carnet :
5. Body (bodies) issuing carnets :
ATA Carnet :
CPD Carnet :
6. Temporary admission operations under national laws and regulations for which an ATA carnet is accepted :
ATA Carnet :
 - a. Professional equipment (article 671 of the provisions implementing the Community Customs Code).
 - b. Goods for display or use at exhibitions, fairs, meetings or similar events (Article 673 of the provisions implementing the Community Customs Code).
 - c. Pedagogic and scientific equipment, spare parts and accessories for such material or equipment and tools especially designed for the maintenance, checking, calibration or repair of such material or equipment (Article 677 of the provisions implementing the Community Customs Code).
 - d. Disaster relief materials (Article 678 of the provisions implementing the Community Customs Code).
 - e. Packings for which a written declaration may be requested (Article 679 of the provisions implementing the Community Customs Code).
 - f. Goods of any kind which are to be subjected to tests, experiments or demonstrations, including the tests and experiments required for type-approval procedures, but excluding any tests, experiments or demonstrations constituting a gainful activity (Article 680, paragraph 1(d) of the provisions implementing the Community Customs Code).
 - g. Goods of any kind to be used to carry out tests, experiments or demonstrations, but excluding any tests, experiments or demonstrations constituting a gainful activity (Article 680, paragraph 1(e) of the provisions implementing the Community Customs Code).
 - h. Samples, i.e. articles which are representative of a particular category of goods already produced or which are examples of goods the production of which is contemplated, but not including 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 (Article 680, Paragraph 1(f) of the provisions implementing the Community Customs Code).
 - i. Replacement means of production made temporarily available to the importer free of charge by the supplier of similar means of production that will subsequently be imported to be put into free circulation or by the supplier of means of production put back in place following repair (Article 681 of the provisions implementing the Community Customs Code),
 - j. Works of art imported for the purposes of exhibition, with a view to possible sale (Article 682, paragraph 1(c) of the provisions implementing the Community Customs Code).

- k. Positive cinematograph films, printed and developed, intended for viewing prior to commercial use (Article 683(a) of the provisions implementing the Community Customs Code).
 - l. Films, magnetic tapes and wires which are intended to be provided with a sound track, dubbed or copied (Article 683(b) of the provisions implementing the Community Customs Code).
 - m. Films demonstrating the nature or the operation of foreign products or equipment, provided that the films are not intended for public showing for charge (Article 683(c) of the provisions implementing the Community Customs Code).
 - n. Data-carrying media, sent free of charge for use in automatic data-processing (article 683(d) of the provisions implementing the Community Customs Code).
 - o. Articles (including vehicles) which, by their nature, are unsuitable for any purpose other than advertising of specific articles or publicity for a specific purpose (Article 683(e) of the provisions implementing the Community Customs Code).
 - p. Live animals of any species imported for the purposes of dressage, training, breeding or veterinary treatment (Article 685, paragraph 2(a) of the provisions implementing the Community Customs Code).
 - q. Tourist publicity material (Article 684(a) of the provisions implementing the Community Customs Code).
 - r. Welfare materials for seafarers (Article 686 of the provisions implementing the Community Customs Code).
 - s. Equipment used under the supervision and responsibility of public authorities for the building, repair or maintenance of infrastructures of general importance in frontier zones (Article 687 of the provisions implementing the Community Customs Code).
- 7. CPD Carnet : idem
 - 8. Transit :
ATA Carnet : yes
CPD Carnet : yes
 - 9. Postal traffic (ATA carnet) : yes

CHINA

I. General

- 1. Date of accession : 27 August 1993
- 2. Territorial Application : Customs territory of the People's Republic of China
- 3. Annexes accepted : A, B.1.
- 4. Transfer of temporary admission (Article 8) :
- 5. Additional security (article 4) :

II. Information regarding Annex A (temporary admission papers)

- 1. Languages in which carnet may be completed :
ATA Carnet : Chinese and English
CPD Carnet :
- 2. Customs offices authorized to accept carnets :
ATA Carnet : All the Customs offices
CPD Carnet :

3. Official hours for :
ATA Operations : Normal working hours of the weekdays
CPD Operations :
4. Guaranteeing association :
ATA Carnet : China Chamber of International Commerce
CPD Carnet :
5. Body (bodies) issuing carnets :
ATA Carnet :
CPD Carnet :
6. Temporary admission operations under national laws and regulations for which an ATA carnet is accepted :
ATA Carnet :
CPD Carnet :
7. Transit :
ATA Carnet : All transit movements in terms of the Convention
CPD Carnet :
8. Postal traffic (ATA carnet) : Not accepted

CROATIA

I. General

1. Date of accession : 1 March 1999
2. Territorial application : Customs territory
3. Annexes accepted : A, B.1., B.2., B.3., B.4., B.5., B.6., B.7., B.8., B.9., C, D and E
4. Transfer of temporary admission (Article 8) : Accepted
5. Additional security (Article 4) : Not required

II. Information regarding Annex A (temporary admission papers)

1. Languages in which carnet may be completed :

ATA Carnet : Croatian, English, German and French
The Customs may require a translation when the ATA Carnets are completed in any other language.
CPD Carnet :
2. Customs offices authorized to accept carnets :
ATA Carnet : All Customs offices
CPD Carnet :
3. Official hours for :
ATA Operations : Normal duty hours
CPD Operations :
4. Guaranteeing association :
ATA Carnet : Croatian Chamber of Economy
CPD Carnet :
5. Body (bodies) issuing carnets :
ATA Carnet :
CPD Carnet :

6. Temporary admission operations under national laws and regulations for which an ATA carnet is accepted :
ATA Carnet : Nil
CPD Carnet :
7. Transit :
ATA Carnet : Accepted
CPD Carnet :
8. Postal traffic (ATA carnet) : not accepted

CZECH REPUBLIC

I. General

1. Date of accession : 24 November 1999
2. Territorial application : the Customs territory of the European Community
3. Annexes accepted : all
4. Reservations : B.3., B.5., C
5. Transfer of temporary admission (Article 8) : Transfer will be considered as provided for in the Convention. New temporary admission papers required.
6. Additional security (Article 4) : -

II. Information regarding Annex A (temporary admission papers)

1. Languages in which carnet may be completed :

ATA Carnet : Czech, Slovak, German and English are accepted. If the ATA carnet is completed in another language, Customs Office may require translation.
CPD Carnet : Czech, Slovak, German and English are accepted. If the CPD carnet is completed in another language, Customs Office may require translation.
2. Customs offices authorized to accept carnets :
ATA Carnet : All Customs offices and their branches
CPD Carnet : All border Customs offices and their branches
3. Official hours for :

ATA Operations : Border (Airport) Customs offices : 24 hours seven days per week,
Other Customs offices : Monday to Friday, 7.00a.m.-3.30p.m.
CPD Operations : Border Customs offices 24 hours seven days per week
4. Guaranteeing association :
ATA Carnet : Hospodářská komora České republiky (Economic Chamber of the Czech Republic)
CPD Carnet : -
5. Body (bodies) issuing carnets :
Hospodářská komora České republiky, Praha
Regional Economic Chambers in: Brno, Breclav, České Budejovice, Hradec Králové, Jablonec nad Nisou, Jihlava, Klatovy, Liberec, Olomouc, Opava, Ostrava, Pardubice, Plzeň, Příbram, Sokolov, Šumperk, Ústí nad Labem, Zlín, Znojmo
6. Temporary admission operations under national laws and regulations for which an ATA carnet is accepted :
ATA Carnet : Nil
CPD Carnet : Nil

7. Transit :
ATA Carnet : Transit operations within the meaning of the Convention.
CPD Carnet : Not applicable
8. Postal traffic (ATA carnet) : ATA carnets are not accepted.

DENMARK

I. General

1. Date of accession : 18 June 1997
2. Territorial application : The Customs territory of Denmark not including the Faroe Islands and Greenland
3. Annexes accepted : A, B.1., B.2., B.3., B.4., B.5., B.6., B.7., B.8., B.9., C, D and E
4. Transfer of temporary admission (Article 8) : -
5. Additional security (Article 4) : -

II. Information regarding Annex A (temporary admission papers)

1. Languages in which carnet may be completed :

ATA Carnet : Danish and English
The Customs may require a translation when the ATA Carnets are completed in any other language.
CPD Carnet : Danish and English
The Customs may require a translation when the ATA Carnets are completed in any other language.
2. Customs offices authorized to accept carnets :
ATA Carnet : All local Customs and Tax offices.
CPD Carnet : All local Customs and Tax offices.
3. Official hours for :

ATA Operations : Monday to Friday : From 8.00 a.m. to 4.00 p.m. In bigger airports and ports : from 7.00 a.m. to 5.00 p.m.
Saturday : In bigger airports and ports : from 7.00 a.m. to 1 p.m.
CPD Operations : Monday to Friday : From 8.00 a.m. to 4.00 p.m. In bigger airports and ports : from 7.00 a.m. to 5.00 p.m.
Saturday : In bigger airports and ports : from 7.00 a.m. to 1 p.m.
4. Guaranteeing association :
ATA Carnet : Danish Chamber of Commerce
CPD Carnet :
5. Body (bodies) issuing carnets :
ATA Carnet :
CPD Carnet :
6. Temporary admission operations under national laws and regulations for which an ATA carnet is accepted :
ATA Carnet : Nil
CPD Carnet : Nil
7. Transit :
ATA Carnet : Accepted
CPD Carnet : Accepted
8. Postal traffic (ATA carnet) : -

ESTONIA

I. General

1. Date of accession : 17 January 1996.
2. Territorial application : Territory of the Republic of Estonia
3. Annexes accepted : A, B.1., B.2., B.3., B.5., B.6., B.9., C, D
4. Transfer of temporary admission (Article 8) : Accepted
5. Additional security (Article 4) : Is used if necessary, in accordance with Article 4

II. Information regarding Annex A (temporary admission papers)

1. Languages in which carnet may be completed :
ATA Carnet : Estonian, English
CPD Carnet : Estonian, English
2. Customs offices authorized to accept carnets :
ATA Carnet : All Customs stations and border crossing points serving international traffic
CPD Carnet : All Customs stations and border crossing points serving international traffic
3. Official hours for :
ATA Operations : 24 hours
CPD Operations : 24 hours
4. Guaranteeing association :
ATA Carnet : Eesti Kaubandus-Tööstuskoda (Estonian Chamber of Commerce and Industry)
CPD Carnet : Eesti Kaubandus-Tööstuskoda (Estonian Chamber of Commerce and Industry)
5. Body (bodies) issuing carnets :
ATA Carnet : Eesti Kaubandus-Tööstuskoda (Estonian Chamber of Commerce and Industry)
CPD Carnet : Eesti Kaubandus-Tööstuskoda (Estonian Chamber of Commerce and Industry)
6. Temporary admission operations under national laws and regulations for which an ATA carnet is accepted :
ATA Carnet : -
CPD Carnet : -
7. Transit :
ATA Carnet : Accepted
CPD Carnet : Accepted
8. Postal traffic (ATA carnet) : not accepted

FINLAND

I. General

1. Date of accession : 18 June 1997
2. Territorial application : Customs territory
3. Annexes accepted : A, B.1., B.2., B.3., B.4., B.5., B.6., B.7., B.8., B.9., C, D and E
4. Transfer of temporary admission (Article 8) :
5. Additional security (Article 4) :

II. Information regarding Annex A (temporary admission papers)

1. Languages in which carnet may be completed :

ATA Carnet : Finnish, English, German, French and the Scandinavian Languages
The Customs may require a translation when the ATA Carnets are completed in any other language.
CPD Carnet : Finnish, English, German, French and the Scandinavian Languages
The Customs may require a translation when the ATA Carnets are completed in any other language.

2. Customs offices authorized to accept carnets :

ATA Carnet : All Customs offices
CPD Carnet : All Customs offices

3. Official hours for :

ATA Operations : From 8.00 a.m. to 4.15 p.m. However, goods imported or exported in traveller's baggage can be cleared practically at any time.
CPD Operations :

4. Guaranteeing association :

ATA Carnet : The Central Chamber of Commerce of Finland
CPD Carnet :

5. Body (bodies) issuing carnets :

ATA Carnet :
CPD Carnet :

6. Temporary admission operations under national laws and regulations for which an ATA carnet is accepted :

ATA Carnet :
CPD Carnet :

7. Transit :

ATA Carnet :
CPD Carnet :

8. Postal traffic (ATA carnet) : -

FRANCE

I. General

1. Date of accession : 18 June 1997

2. Territorial application : The various parts of the French Customs territory : mainland France including the free zones of Gex and Haute Savoie, the Principality of Monaco, Corsica, the French off-shore islands, the overseas departments (Guadeloupe, French Guiana, Martinique and Réunion) and overseas territories (New Caledonia, French Polynesia, Wallis and Futuna) and the collectivités territoriales of St. Pierre and Miquelon and Mayotte.

3. Annexes accepted : A, B.1., B.2., B.3., B.4., B.5., B.6., B.7., B.8., B.9., C, D and E

4. Transfer of temporary admission (Article 8) : -

5. Additional security (Article 4) : -

II. Information regarding Annex A (temporary admission papers)

1. Languages in which carnet may be completed :

ATA Carnet : French
The Customs may require a translation when the ATA Carnets are completed in any other language.
CPD Carnet :

2. Customs offices authorized to accept carnets :

ATA Carnet : All full-service offices.

CPD Carnet :

3. Official hours for :

ATA Operations : During the official hours for commercial operations, i.e. at most offices, 8 a.m. to 12 noon and 2 p.m. to 6 p.m. However, surveillance officers, permanently on duty at frontier offices (including on Sundays and public holidays), are empowered to authenticate ATA carnets both at importation (foreign carnets) and temporary exportation (French carnets), except for operations

- subject to specific regulations (samples of articles of precious metals and articles of jewellery, goods subject to health control and war material), which fall under the competence of the commercial operations service;

- involving the following goods : furskins, knotted carpets, natural pearls, precious and semi-precious stones, diamond dust and powder, works of art, collectors' pieces and antiques (all of Chapter 99), live or dead specimens of endangered species of wild fauna and flora covered by Appendices 1 to 2 of the Washington Convention on International Trade in Endangered Species of Wild Fauna and Flora.

CPD Operations :

4. Guaranteeing association :

ATA Carnet : Chambre de Commerce et d'Industrie de Paris

CPD Carnet :

5. Body (bodies) issuing carnets :

ATA Carnet :

CPD Carnet :

6. Temporary admission operations under national laws and regulations for which an ATA carnet is accepted :

ATA Carnet :

CPD Carnet :

7. Transit :

ATA Carnet : Transit operations in the following cases :

(a) to cover the transportation, through the French Customs territory, of goods exported under the provisions of the ATA Convention from the country where the carnet was issued to another country

(b) where, by reason of the special features of the operation, the goods covered by an ATA carnet must necessarily be taken from a frontier Customs office to an inland office, to be declared there for temporary admission under cover of the ATA carnet.

CPD Carnet :

8. Postal traffic (ATA carnet) : For the operations listed above

GERMANY

I. General

1. Date of accession : 18 June 1997

2. Territorial application :

3. Annexes accepted : A, B.1., B.2., B.3., B.4., B.5., B.6., B.7., B.8., B.9., C, D and E

4. Transfer of temporary admission (Article 8) : Yes, in accordance with Article 90 of the Community Customs code and Article 711 of the implementing regulations

5. Additional security (Article 4) : The security provided by the holder of the previous authorization is not released until the next holder has furnished security

II. Information regarding Annex A (temporary admission papers)

1. Languages in which carnet may be completed :
ATA Carnet : German.
CPD Carnet : -
2. Customs offices authorized to accept carnets :
ATA Carnet : All Customs offices entitled to grant the temporary admission procedure
CPD Carnet : -
3. Official hours for :
ATA Operations : Normal business hours laid down for Customs operations.
CPD Operations : -
4. Guaranteeing association :
ATA Carnet : Deutscher Industrie-und Handelstag
CPD Carnet :
5. Body (bodies) issuing carnets :
ATA Carnet :
CPD Carnet :
6. Temporary admission operations under national laws and regulations for which an ATA carnet is accepted :
ATA Carnet : None
CPD Carnet : -
7. Transit :
ATA Carnet : None
CPD Carnet : -
8. Postal traffic (ATA carnet) : None

GREECE

I. General

1. Date of accession : 18 June 1997
2. Territorial application : Greece
3. Annexes accepted : A, B.1., B.2., B.3., B.4., B.5., B.6., B.7., B.8., B.9., C, D and E
4. Transfer of temporary admission (Article 8) : Yes
5. Additional security (Article 4) : No

HONG KONG, CHINA

I. General

1. Date of accession : 15 February 1995
2. Territorial application : Hong Kong Special Administrative Region
3. Annexes accepted : A, B.1., B.2., B.6., B.7. and C
4. Transfer of temporary admission (Article 8) : Not applicable

5. Additional security (Article 4) : The Hong Kong General Chamber of Commerce is the issuing and guaranteeing authority in Hong Kong. It fulfils its obligation by means of an undertaking to Hong Kong Customs. No additional security is required

II. Information regarding Annex A (temporary admission papers)

1. Languages in which carnet may be completed :
ATA Carnet : English
CPD Carnet : English
2. Customs offices authorized to accept carnets :

ATA Carnet : Duty offices at the Chek Lap Kok Airport, Container Cargo Division and Sea Cargo Division, and boundary entry points.
CPD Carnet : Duty offices at the Chek Lap Kok Airport, Container Cargo Division and Sea Cargo Division, and boundary entry points.
3. Official hours for : For both ATA & CPD Operations
Chek Lap Kok Airport – 24 hours (around the clock), daily

Container Cargo Division – Monday – Friday, 09.00-21.00 hours
Saturday, 09.00-16.00 hours
Sea Cargo Division – Monday –Friday, 09.00-17.00 hours
Saturday, 09.00-12.00 hours
5. Boundary Entry Points
6. (a) Lokmachau Division -24 hours (around the clock), daily
(b) Mankamto Division -07.00-22.00 hours, daily
(c) Shataukok Division -07.00-20.00 hours, daily
(d) Lowu Division -06.30-23.30 hours, daily
(e) Kowloon Railway Unit -07.00-21.00 hours, daily
(f) China Ferry Unit -06.00-22.00 hours, daily
(g) Hong Kong – Macau Ferry Division -24 hours (around the clock), daily
7. Guaranteeing association :
ATA Carnet : The Hong Kong General Chamber of Commerce
CPD Carnet :
8. Body (bodies) issuing carnets :
ATA Carnet :
CPD Carnet :
9. Temporary admission operations under national laws and regulations for which an ATA carnet is accepted :
ATA Carnet : Import and Export Ordinance and Dutiable Commodities Ordinance
CPD Carnet : Import and Export Ordinance and Dutiable Commodities Ordinance
10. Transit :
ATA Carnet : Accepted
CPD Carnet : Accepted
11. Postal traffic (ATA carnet) : Not accepted

IRELAND

I. General

1. Date of accession : 18 June 1997
2. Territorial application : Ireland
3. Annexes accepted : A, B.1., B.2., B.3., B.4., B.5., B.6., B.7., B.8., B.9., C, D and E

4. Transfer of temporary admission (Article 8) : Article 90 of Council Regulation (EEC) No. 2913/92 provides, inter alia, for authorization to be transferred by importers to other persons who satisfy the conditions laid down in order to benefit from the procedure
5. Additional security (Article 4) : Article 198 of Council Regulation (EEC) No. 2913/92 allows for the provision of additional security where necessary

II. Information regarding Annex A (temporary admission papers)

1. Languages in which carnet may be completed :

ATA Carnet : English, French
 The Customs may require a translation when the ATA Carnets are completed in any other language.
 CPD Carnet : English and French

2. Customs offices authorized to accept carnets :

ATA Carnet : All import and export Customs Stations
 CPD Carnet : All export Customs Stations. No special documents or security is required for temporarily imported motor vehicles

3. Official hours for :

ATA Operations : All Customs Stations 8.00-18.00, Monday-Friday.
 CPD Operations : All Customs Stations 8.00-18.00, Monday-Friday.

Note: A charge may apply outside these hours. However, goods arriving on scheduled flights or sailings are dealt with by Customs on arrival.

4. Guaranteeing association :

ATA Carnet : Dublin Chamber of Commerce
 CPD Carnet :

5. Body (bodies) issuing carnets :

ATA Carnet :
 CPD Carnet :

6. Temporary admission operations under national laws and regulations for which an ATA carnet is accepted :

ATA Carnet : Council Regulations (EEC) No. 2913/92, Commission Regulation (EEC) No. 2454/93 and Value-Added Tax (imported Goods) (Regulations, 1992, (Statutory Instrument No. 440 of 1992).
 CPD Carnet : Not applicable

7. Transit :

ATA Carnet : Council Regulation (EEC) No. 2913/92 provides that an ATA Carnet may be used as
 (a) a transit document within the European Union [Article 163.2(c)], or
 (b) an external transit document [Article 91.2(c)]
 CPD Carnet : Not applicable

8. Postal traffic (ATA carnet) : not accepted

Note : Regulations quoted above are applicable to Ireland

ITALY

I. General

1. Date of accession : 18 June 1997

2. Territorial application : The Customs territory of the European Community
3. Annexes accepted : A, B.1., B.2., B.3., B.4., B.5., B.6., B.7., B.8., B.9., C, D and E
4. Transfer of temporary admission (Article 8) : yes
5. Additional security (Article 4) : no

II. Information regarding Annex A (temporary admission papers)

1. Languages in which carnet may be completed :
ATA Carnet : English/ French and may also be completed in the language in which it is printed
CPD Carnet* : English/ French and may also be completed in the language in which it is printed
2. Customs offices authorized to accept carnets :
ATA Carnet : All
CPD Carnet* : All
3. Official hours for :

ATA Operations : 8.00-18.00 Monday- Friday;
Saturday: 8.00-14.00
Customs offices situated at the border, ports and airports, 24 hours
CPD Operations : 8.00-18.00 Monday- Friday;
Saturday: 8.00-14.00
Customs offices situated at the border, ports and airports, 24 hours
4. Guaranteeing association :

ATA Carnet : Unione Italiana delle Camere di Commercio, Industria, Artigianato e Agricoltura
Commerce Extérieur et Communautaire
CPD Carnet : A.C.I (Automobile Club d'Italia), T.C.I. (Touring Club Italiano)
5. Body (bodies) issuing carnets :
ATA Carnet : Unione Italiana Camere di Commercio, Industria, Artigianato, Agricoltura
CPD Carnet* : A.C.I (Automobile Club d'Italia), T.C.I. (Touring Club Italiano)
6. Temporary admission operations under national laws and regulations for which an ATA carnet is accepted :
ATA Carnet : Regulation No. 2454/93/CEE
CPD Carnet* : Regulation No. 2454/93/CEE
7. Transit :
ATA Carnet : Regulation No. 2454/93/CEE
CPD Carnet* : Regulation No. 2454/93/CEE
8. Postal traffic (ATA carnet) : not accepted

JORDAN

I. General

1. Date of accession : 24 June 1992
2. Territorial application :
3. Annexes accepted : A, B.1.
4. Transfer of temporary admission (Article 8)

5. Additional security (Article 4)

LATVIA

I. General

1. Date of accession : 16 July 1999
2. Territorial application : The Customs territory of the Republic of Latvia
3. Annexes accepted : A, B.1., B.2., B.3., B.4., B.5., B.6., B.7., B.8., B.9., C, D and E
4. Transfer of temporary admission (Article 8) : At present there are no national regulations that provide restrictions on transfer of temporary admission
5. Additional security (Article 4) : Additional guarantee is not required by the Customs authorities. In the Convention the list of permitted goods for applying the procedure – temporary admission is not a subject of import prohibitions or restrictions by the national legislation and regulations of the Republic of Latvia

II. Information regarding Annex A (temporary admission papers)

1. Languages in which carnet may be completed :
ATA Carnet : English and Latvian
CPD Carnet :
2. Customs offices authorized to accept carnet :

ATA Carnet : State Revenue Service Regional and Territorial Customs offices,
State Revenue Service Riga Customs
CPD Carnet :
3. Official hours for :
ATA Operations : The working hours of the Customs offices
CPD Operations :
4. Temporary admission operations under national laws and regulations for which an ATA carnet is accepted

ATA Carnet : The Customs procedure – temporary admission is allowed to be applied for the goods and the purposes listed in the Annexes of the Convention. All of the goods are to be sent back remaining in the original condition except natural depreciation and waste occurring during the transportation or storing. Terms of temporary admission are stated by Customs authorities, taking into consideration particularities and circumstances of the operations but not exceeding two years

CPD Carnet :
5. Transit :

ATA Carnet : Only direct transit should be applied using ATA carnet. The time limit for the delivery of the goods to the destination Customs office is fixed considering the feasibility of the means of transport, the route and the kind of goods under the transit procedure. In case of parcels and cargo the time limit of the delivery of the goods to the destination Customs office is fixed in the dispatch Customs office according to the forwarder's suggestion considering the time limit must not exceed 48 hours (The Regulations of the Council of Ministers No. 1000, September 8, 1998)

CPD Carnet :
6. Postal traffic (ATA carnet) : Applied as prescribed in the Convention.

LITHUANIA

I. General

1. Date of accession : 26 February 1998
2. Territorial application : Territory of the Republic of Lithuania
3. Annexes accepted : A, B.1., B.2., B.3., B.5., B.6., B.9, C and D
4. Transfer of temporary admission (Article 8) : Accepted
5. Additional security (Article 4) : Is used if necessary, in accordance with the national legislation

II. Information regarding Annex A (temporary admission papers)

1. Languages in which carnet may be completed :
ATA Carnet : Lithuanian and English
CPD Carnet :
2. Customs offices authorized to accept carnets :

ATA Carnet : All Customs offices situated at the border-crossing points handling international traffic (mainly transit), inland Customs offices (operations)
CPD Carnet :
3. Official hours for :

ATA Operations : 24 hours (Customs offices situated at the border-crossing points)
08.00 – 17.00 hours (inland Customs offices)
CPD Operations :
4. Temporary admission operations under national laws and regulations for which and ATA carnet is accepted :

ATA Carnet : Temporary exportation subject to re-importation in the same state, re-exportation, temporary admission subject to re-exportation same state, re-importation, Customs transit
CPD Carnet :
5. Transit :
ATA Carnet : Accepted
CPD Carnet :
6. Postal traffic (ATA carnet) : Not accepted

LUXEMBOURG

I. General

1. Date of accession : 18 June 1997
2. Territorial application : Luxembourg
3. Annexes accepted : A, B.1., B.2., B.3., B.4., B.5., B.6., B.7., B.8., B.9., C, D and E
4. Transfer of temporary admission (Article 8) : -
5. Additional security (Article 4) : -

II. Information regarding Annex A (temporary admission papers)

1. Languages in which carnet may be completed :
ATA Carnet : French
CPD Carnet : French
2. Customs offices authorized to accept carnets :
ATA Carnet : All Customs and Excise offices
CPD Carnet : All Customs and Excise offices
3. Official hours for :
ATA Operations : 8.00 to 17.00 hours
CPD Operations : 8.00 to 17.00 hours
4. Temporary admission operations under national laws and regulations for which an ATA carnet is accepted :
ATA Carnet : -
CPD Carnet : -
5. Transit :
ATA Carnet : -
CPD Carnet : -
6. Postal traffic (ATA carnet) : -

MACEDONIA

I. General

1. Date of accession : 21 April 2006
2. Annexes accepted A, B1, B2, B3, B4, B5, B6, B7, B8, B9, C, D and E.
3. Transfer of temporary admission (Article 8) : Accepted

MAURITIUS

I. General

1. Date of accession : 7 June 1995
2. Territorial application : Customs territory
3. Annexes accepted : A, B.1., B.2., B.5.
4. Transfer of temporary admission (Article 8) : Accepted
5. Additional security (Article 4) : Not required

II. Information regarding Annex A (temporary admission papers)

1. Languages in which carnet may be completed :
ATA Carnet : English, French
CPD Carnet : Not applicable
2. Customs offices authorized to accept carnets :
ATA Carnet : Port and Airport Customs and Excise Offices
CPD Carnet : Not applicable
3. Official hours for :

ATA Operations : Port : Monday to Friday, 8.00 to 16.00 hours
 Saturday, 8.00 to 13.00 hours

Closed on Sundays and Public holidays

Airports : 24 hours a day

CPD Operations : Not applicable

4. Guaranteeing association :
ATA Carnet : The Mauritius Chamber of Commerce and Industry
CPD Carnet :
5. Body (bodies) issuing carnets :
ATA Carnet :
CPD Carnet :
6. Temporary admission operations under national laws and regulations for which an ATA carnet is accepted :
ATA Carnet : Teaching aids, Scientific equipment, Samples
CPD Carnet :
7. Transit :
ATA Carnet : Accepted
CPD Carnet : Not applicable
8. Postal traffic (ATA carnet) : accepted

NETHERLANDS

I. General

1. Date of accession : 18 June 1997
2. Territorial application : Netherlands, The Kingdom of the Netherlands (The Kingdom in Europe and the Netherlands Antilles)

In the Netherlands Antilles the Curaçao Chamber of Commerce acts as the issuing and guaranteeing association.
3. Annexes accepted : A, B.1., B.2., B.3., B.4., B.5., B.6., B.7., B.8., B.9., C, D and E.
4. Transfer of temporary admission (Article 8) : Yes, Article 90 of the European Community Regulation No. 2913/92.
5. Additional security (article 4) : Yes, Article 88 of the European Community Regulation No. 2913/92.

II. Information regarding Annex A (temporary admission papers)

1. Languages in which carnet may be completed :
ATA Carnet : Dutch, English, German and French
CPD Carnet : Dutch, English, German and French
2. Customs offices authorized to accept carnets :
ATA Carnet : All Customs offices
CPD Carnet : All Customs offices
3. Official hours for :
ATA Operations : On weekdays : 8.00 a.m. to 5.00 p.m.
CPD Operations : On weekdays : 8.00 a.m. to 5.00 p.m.
4. Guaranteeing association :

ATA Carnet : Amsterdam Chamber of Commerce and Industry,
the Curaçao Chamber of Commerce
CPD Carnet :

5. Body (bodies) issuing carnets :
ATA Carnet : the Curaçao Chamber of Commerce
CPD Carnet :
6. Temporary admission operations under national laws and regulations for which an ATA carnet is accepted :
ATA Carnet : None
CPD Carnet : None
7. Transit :
ATA Carnet : Yes
CPD Carnet : Yes
8. Postal traffic (ATA carnet) : Yes

NIGERIA

I. General

1. Date of accession : 10 July 1993
2. Territorial application
3. Annexes accepted : A, B.1., B.2., B.3., B.4., B.5., B.6., B.7., B.8., B.9., C, D and E
4. Transfer of temporary admission (Article 8) :
5. Additional security (Article 4) :

POLAND

I. General

1. Date of accession : 12 September 1995
2. Territorial application : Customs territory
3. Annexes accepted : A, B.1.
4. Transfer of temporary admission (Article 8) : Accepted
5. Additional security (Article 4) : Not normally required

II. Information regarding Annex A (temporary admission papers)

1. Languages in which carnet may be completed :
ATA Carnet : Polish, English or French
CPD Carnet :
2. Customs offices authorized to accept carnets :

ATA Carnet : ATA Carnet : All Customs offices with the exception of the following subsidiary Customs offices :

- Posterunek Celny w Malaszewiczach Południowych ;
- Posterunek Celny <Baza Kontenerowa> w Malaszewiczach ;
- Posterunek Celny w Zebrzydowicach ;
- Posterunek Celny w Jurgowie ;
- Posterunek Celny Kolejowy w Rzepinie ;
- Posterunek Celny w Gubinie ;
- Posterunek Celny w Kostrzynie ;
- Posterunek Celny w Bydgoszczy ;

- Oddział Celny I w Warszawie ;
- Posterunek Celny <WOC> w Oddziale Celnym Osobowym w Urzędzie Celnym Port Lotniczy w Warszawie
- Posterunek Celny w Bystrzycy Kłodzkiej

CPD Carnet :

3. Official hours for :
ATA Operations : Normal duty hours
CPD Operations :
4. Guaranteeing association :
ATA Carnet : Polish Chamber of Commerce
CPD Carnet :
5. Body (bodies) issuing carnets :
ATA Carnet :
CPD Carnet :
6. Temporary admission operations under national laws and regulations for which an ATA carnet is accepted :

ATA Carnet :

- Equipment for the press or for sound or television broadcasting;
- Cinematographic equipment;
- Tourist publicity material;
- Animals of any species imported for the purposes of dressage, training breeding or veterinary treatment;
- Scientific equipment and pedagogic material including spare parts and accessories to them;
- Welfare materials for seafarers;
- Goods for display or use at exhibitions, fairs, meetings or similar events;
- Medical and laboratory equipment
- Equipment forwarded as aid to those affected by natural disaster;
- Packings;
- Goods for use in testing;
- Commercial samples and models;
- Works of art imported for display with a view to selling;
- Printed and developed cinematographic films and positives intended for viewing prior to their commercial use;
- Films, magnetic tapes, and magnetized films intended for sound tracking, dubbing or reproduction;
- Films showing the nature or operation of foreign products or equipment, provided that the films are not intended for use in performances at which a charge is made;
- Data-carrying media, sent free of charge, for use in automatic data processing;
- Articles which are demonstrably publicity material for a particular product or are used for the purpose of advertising;
- Equipment used under surveillance and responsibility of public administration for the construction, repair or maintenance of infrastructures of general importance in frontier zones.

CPD Carnet :

7. Transit :
ATA Carnet : accept
CPD Carnet :
8. Postal traffic (ATA carnet) : accept

RUSSIAN FEDERATION

I. General

1. Date of accession : 18 April 1996
2. Territorial application : Customs territory of Russian Federation
3. Annexes accepted : A, B.1., B.2., B.3. B.5.
4. Transfer of temporary admission (Article 8) : No

5. Additional security (Article 4) : Yes

II. Information regarding Annex A (temporary admission papers)

1. Languages in which carnet may be completed :
ATA Carnet : Russian, English and French
CPD Carnet : No
2. Customs offices authorized to accept carnets :

ATA Carnet : Bagaration, Baltic, Belgorod, Blagoveschensk, Domodedova, Irkutsk, Khabarovsk, Kingisep, Kaliningrad, Krasnoyarsk, Kursk, Moscow Northern, Moscow Southern, Moscow Western, Moscow Eastern, Murmansk, Nizhny Novgorod (Volgograd), Novosibirsk, Novorossisk, Petropavlovsk-Komchatsk, Pulkovo (St. Petersburg Airport), Rostov/Don, Samara, Saratov, Sahalin, Sy. Peterburg, Sheremetyevo (Moscow Airport), Tomalchev, Vladivostok, Voronez, Vyborg, Yekateringburg.

CPD Carnet :
3. Official hours for :
ATA Operations : 9.00 a.m. to 5.00 p.m.
CPD Operations : No
4. Guaranteeing association :
ATA Carnet : Chamber of Commerce and Industry of the Russian Federation
CPD Carnet :
5. Body (bodies) issuing carnets :
ATA Carnet :
CPD Carnet :
6. Temporary admission operations under national laws and regulations for which an ATA carnet is accepted :
ATA Carnet : Yes
CPD Carnet : No
7. Transit :
ATA Carnet : Only for delivery to internal Customs point
CPD Carnet : No
8. Postal traffic (ATA carnet) : No

SWEDEN

I. General

1. Date of accession : 18 June 1997
2. Territorial application :
3. Annexes accepted : A, B.1., B.2., B.3., B.4., B.5., B.6., B.7., B.8., B.9., C, D and E
4. Transfer of temporary admission (Article 8) : Article 90 in Council Regulation (EEC) No. 2913/92 (Community Customs Code) and Article 711 in Commission Regulation (EEC) No. 2454/93 (Provisions for the implementation of the Community Customs Code).

There are no national provisions

5. Additional security (Article 4) : Article 700.2 in Commission Regulation (EEC) No. 2454/93 (Provisions for the implementation of the Community Customs Code) states that no additional security is required for goods covered by an ATA carnet

II. Information regarding Annex A (temporary admission papers)

1. Languages in which carnet may be completed :

ATA Carnet : Swedish, Norwegian, Danish, English or German is accepted Local Customs officers can accept other languages in certain occasions
 CPD Carnet :

2. Customs offices authorized to accept carnets :

ATA Carnet : All Customs offices according to the conditions for the Customs procedure
 CPD Carnet :

3. Official hours for :

ATA Operations :	<u>Customs office</u>	<u>Monday-Friday</u>	<u>Saturday</u>	<u>Sunday</u>
	Tullmyndigheten Haparanda			
	Haparanda	8 - 21	8 - 15	15 - 21
	Kiruna	8 - 16		
	Övertorneå	8 - 16		
	Tärnaby	8 - 21	8 - 15	15 - 21
	Karesuando	8 - 16		
	Luleå	8 - 16		
	Umeå	8 - 16		
	Tullmyndigheten Sundsvall			
	Sundsvall	7.30 - 16		
	Gäddede	9 - 16		
	Östersund	8 - 16		
	Storlien	må – to 0 - 24 fr 0 - 21	9 - 21	9 - 24
	Gävle	8 - 16		
	Tullmyndigheten Arlanda			
	Arlanda	0 - 24	0 - 24	0 - 24
	Tullmyndigheten Stockholm			
	Stockholm	8 - 16		
	Sjötullen (Stockholm)	8 - 16		
	Västberga (Stockholm)	7 - 20		
	Kapellskär	8 - 16		
	Tullmyndigheten Norrköping			
	Norrköping	8 - 16		
	Örebro	8 - 16		
	Västerås	8 - 16		
	Visby	8 - 16		
	Oxelösund	8 - 16		
	Tullmyndigheten Karlshamn			
	Karlshamn	8 - 16		
	Kalmar	8 - 16		
	Växjö	8 - 16		
	Tullmyndigheten Ystad			
	Ystad	8 - 16		
	Trelleborg	8 - 16		
	Tullmyndigheten Malmö			
	Malmö	8 - 16		
	Sturup	0 - 24	0 - 24	0 - 24
	Tullmyndigheten Helsingborg			
	Helsingborg	8 - 16		
	Tullmyndigheten Borås			
	Borås	8 - 16		

Landvetter	8 - 16
Jönköping	8 - 16
Halmstad	8 - 16
Varberg	8 - 16

Tullmyndigheten Göteborg	
Göteborg	8 - 16
Skandiahamnen (Göteborg)	8 - 16
Wallhamn	8 - 16
Lidköping	8 - 12
Uddevalla	8 - 16

Tullmyndigheten Karlstad	
Karlstad	8 - 16
Svinesund	0 - 24
Högen	8 - 21
Hån	0 - 24
Eda	0 - 24
Vittjärn	8 - 17
Idre	9 - 16

0 - 24 0 - 24

0 - 24 0 - 24

0 - 24 0 - 24

CPD Operations :

4. Guaranteeing association :
ATA Carnet : The Stockholm Chamber of Commerce
CPD Carnet :

5. Body (bodies) issuing carnets :
ATA Carnet :
CPD Carnet :

6. Temporary admission operations under national laws and regulations for which an ATA carnet is accepted :

ATA Carnet : According to Article 697 in Commission Regulation (EEC) No. 2454/93 (Provisions for the implementation of the Community C Code).

CPD Carnet :

7. Transit :
ATA Carnet : accept
CPD Carnet :

8. Postal traffic (ATA carnet) : In Annex A to the Istanbul Convention there is a reservation for postal traffic

SWITZERLAND

I. General

1. Date of accession : 11 May 1995
2. Territorial application : Customs territory. Extended to the Principality of Liechtenstein for such time as the Treaty of Customs Union with Switzerland remains in force.
3. Annexes accepted : A, B.1., B.2., B.3., B.6., B.7., B.8., B.9., C and D.
4. Transfer of temporary admission (Article 8) : Accepted.
5. Additional security (Article 4) : Not required

II. Information regarding Annex A (temporary admission papers)

1. Languages in which carnet may be completed :

- ATA Carnet : French, German, Italian,
The Customs may require a translation if the carnet is completed in any other language.
- CPD Carnet : Not applicable
2. Customs offices authorized to accept carnets :
- ATA Carnet : Main Customs offices and some subsidiary Customs offices
- CPD Carnet : CPD carnets will never be employed at importation into Switzerland, because vehicles registered abroad are admitted temporarily free admission without a Customs document.
3. Official hours for :
- ATA Operations : Monday to Friday:08.00 a.m.–12.00 noon; 02.00 p.m.–06.00 p.m.
Saturday: 08.00 a.m.–12.00 noon (when circumstances permit, Customs offices may handle commercial samples outside the hours).
- CPD Operations : Not applicable
4. Guaranteeing association :
- ATA Carnet : Alliance des Chambres de Commerce Suisses
- CPD Carnet :
5. Body (bodies) issuing carnets :
- ATA Carnet :
- CPD Carnet :
6. Temporary admission operations under national laws and regulations for which an ATA carnet is accepted :
- ATA Carnet : None
- CPD Carnet : None
7. Transit :
- ATA Carnet : Transit operations within the meaning of the Convention
- CPD Carnet : Not applicable
8. Postal traffic (ATA carnet) : accepted for the operations indicated above

UNITED KINGDOM

I. General

1. Date of accession : 18 June 1997
2. Territorial application : Customs territory. Application is extended to Jersey, the Bailiwick of Guernsey and the Isle of Man. The London Chamber of Commerce & Industry issues and guarantees carnets for Jersey, the Bailiwicks of Guernsey and the Isle of Man.
3. Annexes accepted : A, B.1., B.2., B.3., B.4., B.5., B.6., B.7., B.8., B.9., C, D and E
4. Transfer of temporary admission (Article 8) : The rights and obligations of the holder of a Customs procedure with economic impact may, on the conditions laid down by the Customs authorities, be transferred successively to other persons who fulfill any conditions laid down in order to benefit from the procedure in question.
5. Additional security (Article 4) : Where it is established that the security taken at the time of temporary importation does not ensure, or is no longer certain or sufficient to ensure, payment of the Customs debt within the prescribed period, the importer has the options of providing additional security or to replace the original security with a new security.

II. Information regarding Annex A (temporary admission papers)

1. Languages in which carnet may be completed :
ATA Carnet : English
CPD Carnet :

2. Customs offices authorized to accept carnets :

ATA Carnet : Carnets are accepted at all ports and airports where Customs facilities for the clearance of goods, baggage are provided.
CPD Carnet :

3. Official hours for :

ATA Operations : There are no official hours relating only to the acceptance of carnets and Customs clearance is effected during official hours opening at the port or airport concerned.

CPD Operations :

4. Guaranteeing association :

ATA Carnet : London Chamber of Commerce and Industry
CPD Carnet :

5. Body (bodies) issuing carnets :

ATA Carnet :
CPD Carnet :

6. Temporary admission operations under national laws and regulations for which an ATA carnet is accepted :

ATA Carnet : Council Regulation (EEC) 2913/92
Commission Regulation (EEC) 2454/93
Customs Convention on ATA carnets*
* to be incorporated into the Istanbul Convention

CPD Carnet :

7. Transit :

ATA Carnet : For the purpose of using an ATA carnet as a transit document, 'transit' shall mean the transport of goods from a Customs office s
in the European Community (EC) to another Customs office situated within the EC.

CPD Carnet :

8. Postal traffic (ATA carnet) : not accepted

ZIMBABWE

I. General

1. Date of accession : 17 November 1992
2. Territorial Application : Zimbabwe Customs territory
3. Annexes accepted : A, B.2., B.3., B.5., B.6. and B.9.
4. Transfer of temporary admission (Article 8) : N/A
5. Additional security (Article 4) : N/A

II. Information regarding Annex A (temporary admission papers)

1. Languages in which carnet may be completed :

ATA Carnet : English
CPD Carnet : Not applicable

2. Customs offices authorized to accept carnets :

ATA Carnet : Beitbridge, Bulawayo, Forbes, Chiredzi, Chirundu, Gweru, Harare, Kariba, Kazungula, Kwekwe, Masvingo, Mount Selinda, Mut
Nyamapanda, Plumtree and Victoria Falls.

CPD Carnet : N/A

3. Official hours for :

ATA Operations : Monday to Friday : 08.00 to 16.00 hours
Saturday : 08.00 – 12.00 hours

CPD Operations : N/A

4. Temporary admission operations under national laws and regulations for which an ATA carnet is accepted :

ATA Carnet : Yes

CPD Carnet : N/A

5. Transit :

ATA Carnet : No

CPD Carnet : N/A

6. Postal traffic (ATA Carnet) : N/A

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Part 10

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ACCESSION TO THE ISTANBUL CONVENTION

I. Accession

Any Member of the Council and any Member of the United Nations or its specialized agencies as well as any State, or Government of any separate Customs territory may become a Contracting Party to the Convention by acceding to the Convention and by accepting Annex A and at least one other Annex.

This part of the brochure deals with the process of accession and examines in detail the preparatory administrative work which has to be carried out in the country/Customs territory wishing to accede to the Convention. It is realized, of course, that the nature and magnitude of the work and formalities involved in acceding to an international instrument may differ substantially from country to country. It is hoped, however, that the following very general description and examples will facilitate the task of the Customs personnel of the administrations concerned.

II. Role of the Secretary General of the Council

The Secretary General of the Council acts as the depositary of the Convention. It is the responsibility of the Secretary General to notify specified parties of the existence of the Convention, the status of its acceptance, and of any amendments made to it. In addition to these formal communications, invitations to accede to the Convention and to accept as many Annexes as is possible are sent to countries/Customs territories from time to time.

As a rule notifications and invitations are transmitted by the Secretary General through diplomatic channels, i.e. through the Ministry responsible for foreign affairs. In addition, the Secretary General receives instruments of accession and notifies Contracting Parties of accessions to the Convention and acceptances of Annexes.

III. Preparatory work carried out in the acceding country/Customs territory

1. General conditions

In many countries/Customs territories it is the government's legal department or the Ministry responsible for foreign affairs which deals with the principles involved in accession to international instruments. As regard accession to the Istanbul Convention, the Customs administration must be involved especially in deciding which Annexes should be accepted, whether reservations should be entered in respect of certain provisions and whether and how Customs legislation should be revised or amended to bring it into conformity with the provisions of the Annexes which are to be accepted, since it is the Customs which implements the law in question and which is therefore in a position to give advice on the practical aspects and implications of changes in this legislation.

As the Istanbul Convention embraces temporary admission with total relief from import duties and taxes and without application of import restrictions or prohibitions of an economic character it includes aspects which are of interest to a number of government departments, such as the Ministry of Economic Affairs. In general, all government departments having an interest in certain Annexes should be consulted when consideration is being given to accession to the Convention. The trading community should, preferably, also be consulted at this stage.

For administrative and legislative convenience, Customs administrations are advised to accept as many Annexes as possible at the time of acceding to the Convention. This does not imply however that accession should be postponed until one is able to simultaneously accept all the Annexes which it would eventually wish to accept. In many countries/Customs territories the important legislative task is to obtain government approval for accession to the Convention as such. One accession is approved the subsequent acceptance of individual Annexes is easier, and in some cases such acceptance can be effected by either subsidiary legislation or administrative action.

After the decision to accede to the Istanbul Convention has been made the next stage is to decide which Annexes should be accepted, a decision which has to take account of a number of factors, such as :

- the national interest a country/Customs territory may have in a certain Annex, for example Annex B.5., concerning goods imported for educational, scientific or cultural purposes, which is important for a country/Customs territory that wants to promote scientific research;
- the fact that some Annexes replace (sometimes partly) existing Conventions to which the country/Customs territory might already be a Contracting Party;
- the fact that provisions of some of the Annexes might be basically compatible with the existing provisions of national legislation or that national legislation can be easily amended to take account of the provisions of the Annexes;
- etc.

With regard to the interpretation of the Convention of the Annexes in particular it is again emphasized that reference should always be made to the Handbook of the Istanbul Convention especially since it contains commentaries on many of the provisions of the Convention.

2. Detailed examination of Annexes

The definitions in each Annex give the exact meaning of the main Customs terms used in the Annex. If the terms defined have to be incorporated in national legislation they must be given the same meaning in such legislation as those given to them in the Annex.

Terms and expressions not defined in the Annexes might be found in the Council's Glossary of International Customs Terms. With regard to terms and expressions for which no national or international definitions exist it is their normal meaning in common usage which should apply.

The comparison of the provisions of an Annex with those of national legislation should be directed at ascertaining whether the requirements of an Annex are already covered by national legislation. This comparison may reveal one of the following :

- a) the national legislation fulfils all the requirements of the Annex, or
- b) the national legislation fulfils only some of the requirements but the remaining requirements are fulfilled by means of administrative instructions issued there under, or
- c) some requirements of the Annex are fulfilled neither by the national legislation nor by instructions issued there under, or
- d) some provisions in the national legislation are incompatible with the requirements of the Annex.

In the case of (a) and (b) above, the Annex can be accepted without reservations or without amending national legislation. Where the requirements of the Annex are not adequately covered by national legislation, as in case (c) above, the latter will have to be amended in order to reflect all the requirements of the Annex.

In the case of (d) above, where some of the provisions of the national legislation are incompatible or inconsistent with the requirements of the Annex, a decision should be made either to amend the law or, if possible, to enter reservations in respect of the relevant positions of the Annex. There might be a number of reasons for entering reservations but it should be noted that they must be reviewed every five years to see whether they can be withdrawn or modified. In order to achieve the goal of worldwide harmonization and facilitation preference should be given, insofar as is possible, to the amendment of national law.

IV. Drafting of reservations

If some of the provisions contained in existing national legislation are incompatible with the requirements of an Annex which a Customs administration wishes to accept and if it is not at the time possible to amend the national legislation, reservations in respect of the Articles involved must be entered at the time of accepting the Annex. It is pointed out that reservations are only allowed if provided for, and to the extent stipulated in each particular Annex. This equally applies to reservations in respect of the Appendices. In respect of the definitions in the Annexes no reservations are allowed. If, following the acceptance of

an Annex, changes to national legislation include the introduction of provisions which are incompatible with the requirements of the Annex, reservations resulting from such changes must be notified to the Council. However, reservations can only be entered insofar as is provided for in the Annex concerned.

The wording of reservations requires special attention. Article 29 of the Convention requires that reservations should specify the differences existing between the provisions of national legislation and those of the Article(s) in respect of which reservations are entered. In drafting the text of reservations it is advisable, for the sake of clarity, to use, to the extent possible, the language of the Article in respect of which the reservations are being entered.

To illustrate, Article 2 of Annex D concerning Animals provides that animals imported for the purposes specified in the Appendix to this Annex shall be granted temporary admission. A reservation in respect of this Article may be drafted to read :

“no temporary admission is granted for animals imported for the purposes specified in Items 12 and 13 in the Appendix to Annex D, transhumance or grazing and performance or work or transport, respectively.”

If necessary, the Secretariat can assist in the drafting of reservations.

V. Preparation of briefs or memoranda

When all the decisions mentioned above have been made, the Customs administration or other competent department has to prepare the briefs or memoranda which may be required by various officials involved in the different stages of obtaining government approval for accession to the Convention and for the acceptance of the various Annexes selected.

Based on the various briefs or memoranda concerning accession which the Council Secretariat has had access to, it would appear that the main points to be included are :

- a) a concise description of the Customs Co-operation Council, its membership and whether the country/Customs territory in question is a Member and if so from when;
- b) a reference to other instruments of the Council which the country/Customs territory involved has accepted;
- c) a concise description of the Istanbul Convention and its objectives;
- d) a reference to those countries/Customs territories which are already Contracting Parties to the Istanbul Convention or acceded to the Istanbul Convention;
- e) a recommendation concerning accession and the acceptance of specified Annexes and any reservations;
- f) an indication of any possible implications, e.g., acceptance has fiscal implications, only amendments of a technical nature will be required to existing legislation, etc.;
- g) an indication that all the parties which may have an interest in the Istanbul Convention and in existing legislation have been consulted, and whether any objections from such parties are anticipated;
- h) a summary of the Annexes in respect of which acceptance is being recommended. The summaries contained in Appendix II to the brochure “Introducing the Istanbul Convention” should prove useful for this purpose and can be quoted verbatim. The full text of the Annexes involved should also accompany the briefs or memoranda;
- i) as the case may be, an explanation why acceptance is not asked in respect of one or more of the Annexes to the Convention.

Depending on national practice the final brief may have to be accompanied with a draft of any proposed amendments to national legislation and the text of any reservations which will eventually need to be communicated to the Secretary General of the Council. The text of any reservations proposed should in the final brief at national level, include explanations as to why particular reservations are being entered.

With regard to the drafting of amendments to national legislation it should be remembered that most of the provisions were not formulated as executive provisions. These provisions are not addressed to the public or to Customs officials by the Governments and Customs administrations and require them to at least accord the rights provided therein and not to impose additional obligations beyond those which are stipulated. Consequently, the provisions cannot be transplanted, in their existing form, into national legislation.

VI. Conclusion of the accession process

It has to be borne in mind that since the instrument of accession and acceptance of the Convention or its Annexes is a formal document it should neither contain explanations nor seek clarifications from the Secretary General, it should simply indicate by means of a well-draft text the requirements of national legislation vis-à-vis the relevant Article. If clarification is required however it can be sought by means of correspondence with the Council Secretariat.

The flow-chart in **Appendix I to Part 10** is an attempt to outline schematically the possible stages in the process of accession. Of course the number, flow, and sequence of the stages involved will differ from country to country. This chart is annexed in order to inform any Customs administration which is considering the preparation of a recommendation to its government to accede to the Convention, of the various stages which could be applicable in the country/Customs territory involved. This information will help to acquaint the Customs administration with the framework within which the preparatory work is being carried out. Customs administrations will thus be able to follow the progress of the preparatory work in its various stages, and estimate when it is likely that the instrument of accession will be deposited with the Secretary General.

VII. Summary of the various steps to be taken

1. Examine the Body of the Convention and Annex A in detail as it is obligatory to accept these. No reservation may be entered in respect of the Body.
2. Examine the other Annexes to the Convention with a view to acceptance. Pay special attention to the definitions as no reservations can be made in respect of these.
3. Consult other interested government departments.
4. If necessary, draft reservations stating the differences between the provisions of the national legislation and these in the Convention. For the sake of a uniform application by all Contracting Parties the occasions where reservations may be entered are as restrained as possible.
5. Prepare a brief or memorandum in order to obtain government approval for accession to the Convention and for acceptance of the various Annexes.
6. Draft the instrument of accession to or acceptance of the Convention and deposit it with the Secretary General of the Customs Co-operation Council.

VIII. Reservations allowed in respect of the Istanbul Convention

The first column shows the article which gives Contracting Parties the right to enter a reservation. The second column indicates in which situation Contracting Parties would have to use this possibility.

Annex A, Article 18	Not accepting ATA Carnets for postal traffic.
Annex B.1., Article 8	Not granting clearance for home use free of import duties and taxes and without application of import prohibitions or restrictions in respect of small samples as in Article 5.1(a).
Annex B.3., Article 7	Not granting temporary admission for one, two or three of the groups of goods listed in Article 2 of this Annex.
	Requiring a Customs document and/or security for the temporary admission of containers or pallets or packings.
Annex B.5., Article 6	Requiring a Customs document and/or security for the temporary admission of scientific equipment or pedagogic material.
Annex C, Article 10	Not granting temporary admission for motor road vehicles or railways rolling stock.
	Requiring a Customs document and/or security for the temporary admission of motor road vehicles for commercial use or means of transport for private use.
	To grant a period for the re-exportation of means of transport for private use different than the one in Article 9.2.
Annex D, Article 5	Not granting temporary admission for animals imported for transhumance or grazing or imported for performance of work or transport.
Annex E, Article 9	Not granting partial relief from import duties.

DIFFERENT STAGES IN THE PROCESS OF ACCESSION TO THE ISTANBUL CONVENTION

