

Foreword

This notice cancels and replaces Notice 104 (November 2012). Details of any changes to the previous version can be found in paragraph 1.2 of this notice.

1. Introduction

1.1 What this notice is about

This notice explains how **ATA carnets** can be used to:

- temporarily export goods for use outside the EU
- claim relief under Temporary Admission on non-EU goods imported for temporary use in the UK
- cover transit of goods through certain countries en route to countries where they will be temporarily used.

It also explains how **CPD carnets** may be used if you temporarily export a UK registered motor vehicle for use in certain non-EU countries.

1.2 What's changed?

- The details for the National Carnet Unit has been updated (see paragraph 2.15).
- The list of countries that use ATA carnets has been updated (see paragraph 2.5).
- The terms used in paragraph 3.2 have been changed to reflect the EU regulations.

1.3 What is an ATA carnet?

The ATA carnet is an international Customs document that can be used in different countries around the world to cover temporary use of goods without payment of Customs charges. Using a carnet:

- simplifies Customs clearance of goods in exporting and importing countries by replacing Customs documents that would normally be required
- provides a financial security for Customs charges potentially due on the goods that will be used in the countries visited
- helps to overcome language barriers and having to complete unfamiliar Customs forms.

The issue and use of an ATA carnet is subject to certain conditions, these are explained further in Section 2.

1.4 The law

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

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

EU law on Import VAT relief is contained in Council Directive 2006/112/EC which is interpreted into UK law in the Value Added Tax Act 1994 under which authority for the Value Added Regulations 1995 were made. Other National provisions and VAT Directives may also apply.

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

Anyone who gives untrue information about goods temporarily exported from or imported into the UK under these arrangements may be liable to penalties under the Finance Act 2003.

1.5 Further information

This notice sets out the general principles of using an ATA or CPD carnet, it does not attempt to explain every aspect in detail. If you need further information you can:

- (for ATA carnets) contact the London Chamber of Commerce and Industry, their details are given in paragraph 2.4
- (for CPD carnets) contact the RAC, their details are given in paragraph 5.5
- phone the Customs Helpline on **0300 200 3700**
- email using the **Customs online enquiry form**
- write to the Customs, International Trade & Excise (CITEX), Written Enquiries Team, HM Revenue & Customs, Crownhill Court, Tailyour Road, Plymouth, PL6 5BZ (fax number **01752 765807**)
- visit the HM Revenue & Customs website, go to **www.hmrc.gov.uk**
- visit the **International Chamber of Commerce** website

1.6 Procedure for appealing against a UK Customs decision

If you do not agree with any decision issued to you there are three options available. Within 30 days of the date of the decision you can either:

- send new information or arguments to the decision maker
- request a review of the decision by someone not involved in making the disputed decision. Your request must be in writing and should set out the reasons why you do not agree with the decision. Please write to:

HM Revenue & Customs
Excise, Customs, Stamps and Money
Customs Review and Appeals Team
7th Floor South West
Alexander House
21 Victoria Avenue
Essex
SS99 1AA, or

- appeal direct to the Tribunal who are independent of HM Revenue & Customs.

If you opt to have your case reviewed you will still be able to appeal to the tribunal if you disagree with the outcome.

Further information relating to reviews and appeals is contained in leaflet **HMRC1 HM Revenue & Customs decisions - what to do if you disagree** which can be obtained from our website.

Right to be heard procedures do not apply to ATA Carnets.

2. ATA carnets - general information

2.1 Who can use an ATA carnet?

A carnet can be used by private travellers or businesses. When a carnet is issued, the person who can use it will be named on the front cover of the carnet, this person is the '**holder**'. The carnet can be used by the holder or a representative. The representative is named either in box B of the carnet or by a letter of authorisation.

2.2 Responsibilities of the carnet holder

Whether or not the holder owns the goods they will be responsible for any Customs charges that may become due if the goods are incorrectly used or not re-exported from the country visited. The holder must also make sure:

- the country to be visited accepts ATA carnets for the type of goods and use concerned, and
- that the carnet is presented to Customs for endorsement each time the goods enter or leave a country/Customs territory (for Customs purposes the EU is treated as a single territory)
- that they advise Customs if the goods are no longer eligible for use under the carnet purchased (eg, diverting goods to home use)
- that they can present the carnet (and the goods) when requested by customs.

2.3 What types of goods and uses are covered?

Types of goods and uses vary between participating countries. The association in the issuing country can advise you whether a carnet can be used in the countries to be visited.

Non-EU goods that can be imported using an ATA carnet to claim relief under Temporary Admission in the UK are listed in paragraph 4.1. Please note that some goods have special conditions attached. If these are not followed Customs may direct that the goods follow normal customs importation rules.

2.4 Who issues ATA carnets?

ATA Carnets are issued by Chambers of Commerce or similar issuing associations that are approved by the Customs authorities in the country where they operate. The decision to issue a carnet is entirely a matter for the issuing association in the country from where the goods are first exported.

In the UK ATA carnets for goods to be temporarily exported from the UK can be purchased from the London Chamber of Commerce and Industry and its offices in the City of London, Barking, Hounslow (Middlesex) and from the following Chambers of Commerce.

Belfast, Birmingham, Bradford, Bristol, Dorset (Poole), Edinburgh, Glasgow, Leicester, Liverpool, Manchester, Newcastle-upon-Tyne (Durham), Northampton, Norwich, Nottingham, Portsmouth, Southampton and Thames Valley.

The Chamber of Commerce and Industry will be able to tell you if an ATA carnet can be issued for the temporary export you plan. They will also advise you of the fee payable and the security required, see paragraph 2.6. For further information contact:

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

Phone: +44 (0)207 248 4444 / 203 1856
Fax: +44 (0)207 203 1921 / 489 0391
Email: dmckinley@londonchamber.co.uk
Website: **London Chamber of Commerce and Industry**

For the Channel Islands see paragraph 3.1.

2.5 Which countries accept ATA carnets?

ATA carnets are only valid in countries that are signatories to Customs Convention on the ATA carnet or the Istanbul Convention. These are:

Albania, Algeria, Andorra, Australia, Austria, Belarus, Belgium, Bosnia & Herzegovina, Bulgaria, Canada, Chile, China, Cote D'Ivoire, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Gibraltar, Greece, Hong Kong (China), Hungary, Iceland, India, Iran, Ireland, Israel, Italy, Japan, Republic of Korea, Latvia, Lebanon, Lithuania, Luxembourg, Macao (China) Macedonia, Madagascar, Malaysia, Malta, Mauritius, Mexico, Moldova, Mongolia, Montenegro, Morocco, Netherlands, New Zealand, Norway, Pakistan, Poland, Portugal, Romania, Russian Federation, Senegal, Serbia, Singapore, Slovakia, Slovenia, South Africa, Spain, Sri Lanka, Sweden, Switzerland, Thailand, Tunisia, Turkey, Ukraine, United Arab Emirates, United Kingdom and USA.

Taiwan - is covered by bilateral agreements between Taiwan and certain countries (this includes EU countries), that are contracting parties to the ATA Carnet or Istanbul Conventions. A **CPD/China-Taiwan carnet** is used, this has a different coloured front cover and vouchers to those on an ATA carnet but the conditions for its use are exactly the same. Details are available from the London Chamber of Commerce and Industry.

Changes to the list of signatories is made by the World Customs Organisation.

2.6 How does the ATA carnet system work?

The issuing associations provide a guarantee through an International Guarantee Chain. This covers any Customs charges potentially due on goods in the countries to be visited. They will charge a fee for the carnet and require the holder to provide them with a guarantee, or other security, in case the goods are incorrectly used or not re-exported from the country visited.

The carnet must be presented to Customs each time the goods are imported, exported or transit through a country. For Customs purposes the EU is treated as a single territory, a carnet does not therefore need to be presented in each EU country visited; only at the place of first entry and exit from the EU. If Customs in the country visited are not satisfied that the goods have been re-exported or an ineligible use has been made, they will make a claim to the carnet association in their country for payment of the Customs charges due.

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

2.7 Format of the ATA carnet

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

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

- **'Green'** - the cover sheet, this identifies the holder and their address, the holders representative (if applicable), the intended use of the goods, which countries the carnet can be used in and how long it is valid for. This front cover must be endorsed by the issuing association and signed by the carnet holder. It will normally be certified by Customs in the country of issue unless you have made provisions under paragraph 3.2.
- **'Yellow'** - the exportation and re-importation vouchers, corresponding counterfoils are printed on a separate yellow sheet.
- **'White'** - the importation and re-exportation vouchers, corresponding counterfoils are printed on a separate white sheet.
- Carnets may also contain **blue** vouchers, see paragraph 2.8.

The rear of the green front cover and each voucher contains the 'general list' of the goods covered by the carnet. Each voucher also contains a declaration which must be completed and signed by the holder or their representative each time the carnet is presented at export/import and re-export/re-import including transit if applicable.

The vouchers will be stamped and removed as appropriate by the relevant Customs authorities, they will then stamp the corresponding counterfoil on the carnet and return the carnet to the person who presented it.

2.8 What are blue vouchers used for?

A carnet can also be used as a transit document; if this applies blue vouchers will be used. This can simplify transit requirements as the carnet can be issued in the country where goods will be exported from and used as a transit document in place of normal Customs documents in contracting countries en route to the country where they will be used. For example:

- non-EU goods travel across the EU to a non-EU country, the carnet is used to cover the transit through the EU (for a journey from Canada to Russia via the UK the blue vouchers can be used for the UK leg of the journey - UK - Russia).
- EU goods travel via one non-EU country to another non-EU country, the carnet is used to cover the transit through the non-EU country (blue vouchers are used to transit the Ukraine on a journey UK- Ukraine -Belarus).
- EU goods travel to EU country via non-EU country (ie, UK/France - Switzerland - Austria.

Blue transit vouchers may also be required in some countries to cover the movement from their frontier to the office where the white importation voucher will be actioned or to take goods in and out of an exhibition. The issuing association can advise you which participating countries accept or require use of these vouchers.

2.9 How long is an ATA carnet valid for?

It is valid for up to one year from the date of issue.

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

When a carnet has been issued its period of validity cannot be changed. To extend how long you can use the goods you will need to obtain a replacement carnet however not all issuing associations will issue them and not all countries will accept them. To find out if a replacement can be used contact the association who issued the carnet and Customs where the goods are currently located before the original carnet expires. Getting written advice from Customs where the goods are located can avoid misunderstandings later. You should also check if the replacement carnet needs to be endorsed by Customs in the issuing country as well as the association who issued the carnet.

If the goods are in the UK under the cover of a non-EU issued Carnet contact the Customs office named in box H (e) on the white re-exportation sheet. This should have been completed by Customs at the office of entry to the EU. If no office is shown contact the Customs office in the country where the carnet was last presented for details of the central carnet office responsible in that EU country.

Where the office of entry to the EU was in the UK, contact our National Carnet Unit at the address given in paragraph 2.15. Advise them how much longer you want to use the goods for and confirm they will accept a replacement carnet. If the Carnet Unit will accept a replacement you should then contact the association that issued your original carnet, the replacement must be dated before expiry of the previous carnet. When the replacement has been issued send it together with the original ATA carnet to the National Carnet Unit.

On the	the National Carnet Unit will carry out the following before returning both ATA carnets to you
original carnet	<p>note and certify that a replacement carnet has been issued on the re-exportation voucher and retain the voucher</p> <p>note the replacement carnet details on the re-exportation counterfoil</p>
replacement carnet	<p>certify the importation voucher:</p> <p>noting the original carnet number</p> <p>entering the final date for re-export shown on the original carnet plus the extra period that will be covered by the replacement (please note that the goods will not be allowed to remain longer than would be allowed under normal Temporary Admission rules - see Notice 200 Temporary Admission).</p> <p>detach and retain the importation voucher</p> <p>certify the importation counterfoil noting the original carnet number</p>

2.11 What if I cannot get a replacement ATA carnet?

You will need to re-export the goods or pay the Customs charges due to release them to free circulation, see paragraphs 4.4 and 4.6.

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

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

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

You should try to make sure the correct number of vouchers is requested when they you apply for the carnet. If you need further vouchers contact the association that issued the carnet for advice.

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

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

For goods that have been returned to the UK you should contact the National Carnet Unit at the address given in paragraph 2.15. Provided the carnet was correctly presented on re-importation to the UK they can issue a certified copy of the relevant re-importation voucher. If the appropriate voucher is not available or was not presented at re-importation they may be able to arrange for you to present the goods for inspection so that we can confirm that the goods are in the UK. There may be a charge for each inspection. Please see **Notice 112 Attendance and Charges by HM Revenue & Customs** and **Notice 112A Attendance at private premises by HM Revenue & Customs**.

2.15 What happens if goods are lost or stolen?

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

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

HM Revenue & Customs
National ATA Carnet Unit
Ralli Quays
3 Stanley Street
Salford
M60 9LA

Phone: **0161 261 7219**
Fax number: **0161 261 5408**
Email: **ATA Carnet Unit**

Quoting the serial number on the ATA carnet. Unless the goods are found and returned under cover of the carnet, Customs Duty and import VAT will be payable. On exit from the UK the holder should still present the carnet to a customs official for endorsement. The official can then endorse the re-exportation voucher and the re-exportation counterfoil with the reason for non-exportation

2.16 Can goods be destroyed?

If you want to destroy your goods you should contact Customs in the country where the goods are located.

For the planned destruction of goods held in the UK contact the National Carnet Unit **five working days before** you destroy the goods. You must tell them where when and how and by whom the named goods are to be destroyed. Destruction will be at your expense. On exit from the UK the holder should still present the carnet to a customs official for endorsement. The official can then endorse the re-exportation voucher and the re-exportation counterfoil with the reason for non-exportation

Afterwards you should also obtain a certificate of destruction or a letter confirming destruction stating the description and quantity of the goods destroyed. Customs charges will be based on the value and at the rate of duty applicable to any resultant waste. The rate of duty will be set by the commodity code for the waste, these are listed in Volume 2 of the Tariff (our Tariff classification service can also help you find the correct commodity code, they can be contacted on **01702 366077**). For further information about classification see **Notice 600 Classifying your imports or exports**. If the Customs duty due on the resultant waste is:

- Less than €10 - no declaration will be required but you should still send a certificate of destruction or letter confirming destruction to the NCU.
- More than €10 - you will need to complete a C88 (SAD) declaration for the waste, on the C88 enter in box 37 - 'CPC 40 53 000' and in box 40 - 'Z/955/followed by the carnet number'. Send the C88 together with your payment for the Customs charges due on the waste and the certificate of destruction to the NCU.

If you have any queries about completion of the C88 phone the Customs Helpline on **0300 200 3700**.

If you intend to re-export the waste the NCU can advise on what you need to do.

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

Contact both the association that issued the original carnet to see if a substitute can be issued and Customs in the country where the goods are currently located to see if they will accept a substitute carnet. For goods currently in the UK contact the National Carnet Unit in paragraph 2.15.

2.18 Customs prohibitions and restrictions

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

For information on Import and Export Licensing, please contact:

Licensing	Contact
Import Licensing	Dept for Business, Innovation & Skills (BIS) Import Licensing Unit Queensway House West Precinct Billingham TS23 2NF Phone: (01642) 364 333 Fax: 01642 364269 Email: enquiries.ilb@bis.gsi.gov.uk Website: Dept for Business, Innovation & Skills (BIS)
Export licensing	Dept for Business, Innovation & Skills (BIS) Export Control Organisation 3rd Floor 1 Victoria Street London SW1H 0ET Phone: 020 7215 4594 Fax: 020 7215 2635 Website: www.businesslink.gov.uk/exportcontrol Email: eco.help@bis.gsi.gov.uk

Export of Cultural goods, antiques and works of art, or vehicles over 50 years old	Export Licensing Unit Arts Council Great Peter Street London SW1P 3NQ Phone: 0207 973 5139/5194/5241/5387 Email: elu@artscouncil.org.uk Website: www.artscouncil.org.uk
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The importation and exportation of drugs, firearms and certain other goods is subject to licensing by other government departments. The appropriate department can provide further information.

2.19 Endangered species of wild fauna and flora

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

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

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

If the NCU approve, the carnet holder and the person that the carnet will be transferred to should contact the London Chamber of Commerce and Industry (LCCI) at the address shown in paragraph 2.4 for assistance in requesting a replacement carnet. The LCCI will transmit the request to the issuing association in the country where the replacement carnet holder is established or resident.

When the replacement carnet has been issued the LCCI will pass it to the person that carnet is being transferred to. The original carnet holder and the replacement carnet holder should then send their carnets to the NCU. If the NCU are satisfied they will:

- note the registration number of replacement carnet on the white re-exportation voucher on the original carnet, then certify and detach the white re-exportation voucher on the original carnet
- note the registration number of the original carnet and final date for re-exportation on the yellow importation voucher and counterfoil of the **replacement** carnet then certify and detach the yellow importation voucher on the replacement carnet, and

- return the original and replacement carnets to their respective holders.

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

2.21 Common problems

Most problems are caused by unclear or inaccurate completion of the ATA carnet, not presenting it to be certified by Customs or amendments to the general lists, for example:

- Description of the goods - The description on the carnet should be comprehensive enough for Customs authorities to identify the goods. If the details on the ATA carnet are not clear, the importing Customs authority may refuse to accept it. Release of the goods could then be delayed until a normal Customs declaration is made. To avoid such problems you should make sure that the description of each item is as full as practicable. Photographs of the item can be very useful to aid identification.
- Failing to present the ATA carnet to Customs for endorsement at re-export - if a carnet is not presented Customs will not know the goods have been re-exported.
- General lists - if details are altered or changed after it has been issued Customs authorities can refuse to accept the carnet.

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

3. UK issued ATA carnets

3.1 Can an ATA carnet be issued for goods in the Channel Islands?

Yes. Contact the LCCI. Once issued, the green front cover of the carnet should be certified by Customs in the Channel Islands when the goods are exported from the Channel Islands. As the Channel Islands are outside the fiscal union of the EU they are treated as a non-EU country for the purposes of ATA carnets.

3.2 How to temporarily export goods

Leaving the EU from the UK

The first time a carnet is used it needs to have the green front cover endorsed by a Customs official. This is normally completed in the country of purchase. A Customs authority may agree to endorse a carnet from another Member State. You must check that they are willing to do this.

Please make sure you have completed all the sections of the carnet needed including Box F of the yellow exportation voucher. You will need to present the carnet and goods to the Customs officials.

If you are leaving the EU direct from the UK the cover of the carnet and paperwork for temporary exportation will need to be completed by the customs official at the UK port or airport of departure. You can phone the Customs Helpline (**0300 200 3700**) prior to departure to get a contact number for the port or airport of departure to check when an official will be available. They will advise you of alternative arrangements if necessary.

The Custom official will:

- check and certify the green front cover
- check, endorse and detach the yellow exportation voucher
- complete and stamp the yellow exportation counterfoil
- return the carnet to you.

Goods exported as freight may also need to be included on a Customs Clearance Request (form C21 Customs Clearance Request) quoting Customs Procedure Code (CPC) 10 00 041. The C21 is used to clear inventory records.

Leaving the EU from another Member State

If you have a UK issued carnet but will leave from another EU country you may present the carnet and goods at the port or airport of departure from the UK as above. The Customs official at the point of departure, termed the office of export, will endorse and detach the yellow exportation voucher. They will complete boxes 1 to 6 on the counterfoil but will not stamp box 7. This should be done by the country of exit from the EU. You will then need to present the carnet to Customs office at the point of leaving the EU, the office of export to have the exportation counterfoil stamped.

During their journey between the office of exit and export the goods will be under Customs control.

Alternatively you can check with Customs in the EU country where you will be exiting the EU if they will certify the carnet green front cover. If they will, the carnet will not need to be presented in the UK; you can then present your carnet and goods to them at the port or airport of departure to complete the carnet as above.

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

If the carnet is not presented, the carnet will not be discharged. Customs in the country of temporary admission may then request payment of duty or ask for proof of the current location of the goods. If you are asked for proof of re-export you should contact Customs in the country where the goods are located.

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

Notice 112A Attendance at private premises by HM Revenue & Customs

3.4 How to re-import the goods to the EU

Present the carnet and goods to Customs at the port or airport of arrival in the EU. Please make sure you have completed Box F of the yellow importation voucher. Customs at the office of import will check and endorse the yellow re-importation voucher and stamp the matching counterfoil. The yellow voucher will be removed and the carnet returned to you.

If goods are included in a passenger's baggage and re-imported to the UK direct from a non-EU country, the carnet must be presented at the red point or red channel. Goods arriving as freight in the UK may also need to be included on a Customs Clearance Request (**Form C21 Customs Clearance Request**) quoting Customs Procedure Code (CPC) 00 08 020. The C21 is used to clear inventory records but the carnet must still be presented to a Customs official at the place of arrival.

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

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

Box F of each voucher must clearly show the item numbers from the general list which are being re-imported at the time.

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

You will need to contact Customs in the country where the goods will remain to complete any Customs documents they require and for them to note on the carnet which items are not being returned.

As the goods are no longer a temporary export from the UK, you will also need to complete a C88 (SAD) export declaration in UK to replace the temporary export made under the carnet. On the C88 (SAD) quote CPC 10 00 001 in box 37 and in box 40 enter 'Z-955' followed by the carnet number. Send the C88 (SAD) and your carnet to the National Carnet Unit at the address given in paragraph 2.15. When the C88 (SAD) export entry has been cleared, the NCU will note the items that will not be re-imported on the re-importation voucher and counterfoil then return the carnet to you (if none of the items will be re-imported the NCU will invalidate the re-importation voucher and counterfoil then return the carnet to you). For further information about completing an export declaration see **Notice 275 Customs export procedures**.

4. ATA carnets issued outside the EU

(Referred to in paragraph 2.3)

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

Item No	Goods and uses	Conditions/additional information
1	Travellers personal effects reasonably required for their use during a journey and goods for sports purposes for use by travellers in sports contests, demonstrations or training	travellers must be non-EU residents
2	Welfare material for seafarers engaged in international maritime traffic	
3	Disaster relief material for the purposes of countering the effects of disasters and similar situations within the EU	Goods must be for use by state bodies or organisations approved by state bodies
4	Goods for humanitarian purposes including medical, surgical and laboratory equipment and relief consignments.	Items must be intended for use by hospitals or other medical institutions in urgent need of the equipment

5	<p>Live animals for:</p> <p>dressage, training, breeding, shoeing, weighing, veterinary treatment</p> <p>veterinary examination/trial for example, with a view to purchase</p> <p>participation in shows, exhibitions, contests, competitions or demonstrations</p> <p>entertainment (circus animals and so on.)</p> <p>touring (including pet animals of travellers)</p> <p>police dogs or horses, detector dogs, guide dogs</p> <p>rescue operations</p> <p>transhumance or grazing, or</p> <p>medical purposes for example delivery of snake poison and so on.</p>	<p>animals must be owned by a person resident outside the EU</p>
6	<p>Sound, image or data carrying media for the purpose of presentation prior to commercial use, or provided free of charge for use in data processing, or provision with a soundtrack, dubbing or copying</p>	
7	<p>Publicity material</p>	<p>exclusively used for publicity purposes</p>

8	<p>Professional equipment necessary for the exercise or calling, trade or profession of a person visiting the EU to perform a specified task including vehicles designed or specially adapted for such purposes.</p> <p>The following are excluded, equipment for:</p> <p>the industrial manufacture or packaging of goods</p> <p>exploitation of natural resources (except for hand tools)</p> <p>construction, repair or maintenance of buildings, earth moving and like projects</p>	<p>Goods must be:</p> <p>owned by a person established outside the EU</p> <p>imported by a person established outside the EU or an employee of the non-EU owner, and</p> <p>used solely by or under the personal supervision of the person visiting the EU</p>
9	<p>Pedagogic (educational) material and scientific equipment used exclusively in teaching, vocational training or scientific research</p>	<p>Goods must be:</p> <p>owned by a person established outside the EU</p> <p>imported by a public or private scientific, teaching or vocational training establishment which are essentially non profit making</p> <p>not used for purely commercial purposes</p>
10	<p>Moulds, dies, blocks, drawings, sketches, measuring, checking and testing instruments used in a manufacturing operation by a person established in the EU</p>	<p>Goods must be:</p> <p>owned by a person established outside the EU</p> <p>at least 75% of goods produced in manufacturing must be exported outside the EU</p>
11	<p>Special tools and instruments made available free of charge to a person established in the EU for the purpose of manufacturing goods</p>	<p>Goods must be:</p> <p>owned by a person established outside the EU</p> <p>all goods produced must be exported outside the EU</p>

12	Goods of any kind imported for tests, experiments or demonstrations	goods must not be for modification, testing to destruction or subject to tests that would make their re-export unviable
13	Goods imported subject to satisfactory acceptance tests in connection with a sales contract	The maximum period of use is six months
14	Goods used to carry out tests, experiments or demonstrations without financial gain	
15	Samples solely for the purpose of demonstration - representative of a particular category of goods already produced or which are examples of goods the production of which is contemplated	Samples should 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.
16	Replacement means of production made temporarily available free of charge to a customer pending delivery or repair of similar means of production	Must be re-exported within six months of import.
17	Goods for display or use at an exhibition, fair, meeting or similar event	
18	Works of art, collectors items and antiques imported for the purposes of exhibition, with a view to possible sale	Eligible items are defined by Annex IX of Council Directive 2006/112; these are listed in Notice 200 Temporary Admission Section 12.
19	Spare parts, accessories and equipment for use in repair, maintenance, including overhaul and adjustment of ATA carnet goods	

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

Goods/use	Further information
Goods imported with a view to	Alternative procedures for claiming relief are

sale by auction.	available, see Notice 200 Temporary Admission
Goods temporarily imported for processing or repair.	Relief may be available under Inward Processing relief see Notice 221 Inward Processing Relief and Notice 221A Inward Processing Relief Using a Simplified Authorisation
Goods temporarily exported for processing or repair.	Relief may be available under Outward Processing Relief see Notice 235 Outward Processing Relief
Means of transport imported for private or commercial transport use in the UK.	Alternative procedures for claiming relief are available, see Notice 308 Temporary Admission Temporarily Importing non EU Means of Transport
Goods which will be subject to an export refund claim.	Notice 800 CAP Exports
Alcoholic beverages, tobacco goods and fuel for consumption.	Notice 200 Temporary Admission
Goods imported by post	Notice 143A guide for international post users
Containers, pallets and packaging	Notice 306 Temporary admission - temporarily importing non-EU containers and pallets

4.3 How to import goods using the carnet

Present the carnet and goods to Customs at the port or airport of arrival in the EU.

Please make sure you have completed Box F of the white importation voucher before presentation of the carnet

If the Customs officials are satisfied they will endorse the **white importation voucher** and stamp the matching counterfoil. The white voucher will be removed and the carnet returned to you.

If goods are imported to the UK direct from a non-EU country and they are included in passenger's baggage, the carnet must be presented to Customs officials at the red point or red channel. Goods arriving as freight may also need to be included on a Customs Clearance Request (form C21 Customs Clearance Request) quoting Customs Procedure Code (CPC) 00 08 020. The form C21 is used to clear inventory records but the carnet must still be presented to be stamped.

4.4 How to re-export the goods using the carnet

If you.....	
will leave the EU direct from the UK	<p>present the carnet and goods to a customs official at the port or airport of departure from the UK. You can phone the Customs Helpline prior to departure to get a contact number for customs at the port or airport of departure to check when an officer will be available. They will advise you of alternative arrangements if necessary.</p> <p>A customs official will stamp and detach the white re-exportation voucher, stamp the matching counterfoil and return the carnet to you.</p>
will re-export the goods direct from the UK as freight	<p>in addition to the above you may also need to complete a Customs Clearance Request on form C21 to clear inventory records, on the C21 quote Customs Procedure Code (CPC) 10 00 041.</p>
will leave the EU via another EU country	<p>present the carnet and goods to Customs at the port or airport of exit from the EU. They will endorse and detach the white re-exportation voucher and complete the re-exportation voucher.</p>

4.5 Re-exporting the goods in more than one consignment

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

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

Notify the NCU at the address given in paragraph 2.15 as soon as you know the goods will not be re-exported, **do not** wait until the carnet is due to expire. Confirm with the NCU whether you will be submitting a C88 (SAD) declaration to CHIEF (Customs Handling of Import and Export Freight) to account for payment of the Customs charges or if you want the NCU to submit a claim against the carnet through the International guarantee chain to the LCCL.

Instance	Action

<p>As the goods will not be re-exported</p>	<p>Customs charges will become due (compensatory interest may also be payable, see paragraph 4.7). This applies to all types of goods except those imported for display or use at an exhibition, fair, meeting or similar event, where they are:</p> <p>consumed, destroyed or distributed free of charge to the public at the event, and</p> <p>the quantity corresponds to the nature of the event, the number of visitors and the extent of the carnet holders participation at the event.</p>
<p>The Customs charges due</p>	<p>Will be based on the value of the goods under normal valuation rules that apply in the UK, see Notice 252 Valuation of imported goods for Customs purposes, VAT and trade statistics.</p>
<p>If you want to make a C88 (SAD) declaration</p>	<p>This can be made manually for input by Customs (CIE) or electronically (DTI) if you have access to CHIEF. If you do not have access to CHIEF you can use an agent to submit the full declaration on your behalf. Notice 200 Temporary Admission Section 14 explains how to complete the entry however you will need to enter the following on the C88 in the boxes indicated:</p> <p>Box 37 enter CPC 40 53 000 (or for items 17 or 18 in paragraph 4.1 CPC 40 53 F41)</p> <p>Box 40 to identify the previous document enter 'Z/955/ (followed by the ATA carnet Number)</p> <p>Box 44 (to identify the supervising office for ATA carnets) enter 'SPOFF' followed by 'National Carnet Unit' and their address given in paragraph 2.5</p>
<p>If you are submitting a CIE entry</p>	<p>Send your C88 (SAD) together with the ATA carnet to the National Carnet Unit.</p>
<p>If you have made a DTI entry</p>	<p>Send the carnet, a copy of the C88 entry and E2 acceptance advice with the National Carnet Unit. The documents must show the cleared status of the goods as proof of acceptance by CHIEF.</p>

The NCU will note the details of the diversion on the re-exportation voucher and remove it. They will also note details of the C88 entry on the re-exportation counterfoil and then return the ATA carnet to you.

If the goods are located in another EU country, contact Customs in that country.

Note: except for items 13, 17 or 18 in paragraph 4.1, we may **refuse** to accept the use of carnets if you regularly divert goods. If this happens you will be required to submit a full Customs declaration on form C88 (SAD).

4.7 What is compensatory interest?

It is a charge to prevent financial benefit being gained over importers of similar goods who import direct to free circulation. If the ATA carnet goods listed in paragraph 4.1 items 2, 5, 8 to 12, 14 to 16 and 19 are released to free circulation compensatory interest will be charged from the date the goods were imported, to the last day of the month in which the goods are diverted. If you do not notify us of the diversion before the carnet expires interest will be charged up to the date the carnet expired. For diversions made in the UK the National Carnet Unit (see paragraph 2.15) will be able to tell you how much, if any, is payable and how it is calculated. For further details see **Notice 200 Temporary Admission** Section 8.

5. CPD carnets

5.1 What are CPD carnets?

A CPD carnet, also known as a Carnet de Passages en Douane, is a Customs document that identifies your motor vehicle. It allows travellers to temporarily import their vehicles and provides an international guarantee for payment of Customs charges should the vehicle not be re-exported from the country visited.

Persons who temporarily import their vehicles into countries where a CPD Carnet is required must agree to obey the laws and regulations of that country and particularly the conditions of temporary admission.

The system is administered by two international organisations:

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

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

5.2 What vehicles are covered?

CPD carnets cover temporary use of road motor vehicles, motor cycles, trailers and registered motor sport vehicles transported by trailer for private or commercial transport use.

5.3 Who can use a CPD carnet?

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

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

5.4 Which countries require a CPD carnet?

They are mainly required in Africa, Asia, the Middle East, Oceania (the Pacific) and South America. Further information can be obtained from the motoring associations in these countries. In the UK you can contact the RAC at the address given in paragraph 5.5.

CPD carnets are **not** required for non-EU registered vehicles **in the UK** (see Notice 308 Temporary admission - temporarily importing non-EC means of transport for private or commercial use) but may be required in some EU countries for certain categories of vehicles. If the vehicle is intended to be used in other EU countries you should contact Customs in that EU country to confirm their requirements.

5.5 Who issues CPD carnets in the UK?

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

RAC Carnets

RAC Motoring Services

Great Park Road

Bradley Stoke

Bristol

BS32 4QN

Phone: **08000 468 375** (UK) and **00 44 1454 208304** (outside the UK)

Fax: **01454 208863**

Email: **carnets@rac.co.uk**

Website **RAC Carnet de Passage**

5.6 Format of the CPD carnet

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

An additional sheet is included after the last page this is a 'Certificate of location'. This can be presented to the Customs office at re-importation in the country where the carnet was issued. UK/EU issued CPD carnets should be presented in the EU country where the vehicle returns.

5.7 How are UK issued CPD carnets used?

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

- at import - Customs in the country visited will stamp and retain the importation voucher, they should also stamp the importation counterfoil at the top of the carnet and then return the carnet to the holder
- at export - Customs in the country visited will stamp and retain the exportation voucher, they should then stamp the exportation counterfoil and return the carnet to the holder
- on return to the UK/EU - to avoid difficulties in establishing proof of re-export from countries visited the carnet holder can present the certificate of location to the frontier Customs office in the EU country where the vehicle returns to be certified.

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

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

Glossary of terms and abbreviations

Term	Description
ATA carnet	An international Customs document for temporary importation and exportation of goods (excluding means of transport), regulated under the terms of the ATA or Istanbul Convention.
ATA Convention	The international Customs Convention on the use of ATA carnets for Temporary Admission of goods.
C88	The UK version of the Single Administrative Document (SAD) for making import and export declarations.
CAP	Common Agricultural Policy.
CHIEF	Customs Handling of Import and Export Freight. The Customs computer entry processing system.
CPD carnet	An international Customs document for temporary admission of road motor vehicles regulated under the terms of the ATA or Istanbul Convention.

CPD/China - Taiwan carnet	Carnet used for goods temporarily imported or exported between Taiwan and certain countries (this includes EU countries), that are contracting parties to the ATA Carnet or Istanbul Conventions.
Compensatory Interest	Interest charged when certain goods are diverted to free circulation and retained in the EU.
CPC	Customs Procedure Code. A code used on form C88 declarations to identify the type of Customs procedure goods are declared to. Details of CPCs are given in Volume 3 Appendix E of the Tariff.
Customs charges	Customs charges due on imported goods. This includes Customs duty, import VAT, Excise duty, agricultural charges and other import charges provided for under CAP.
EU	European Union
IP	Inward Processing. A Customs procedure providing import duty relief for goods imported into the EU for process and re-export outside the EU. See Notice 221 Inward processing relief for more details.
Istanbul Convention	An international Customs Convention on the use of ATA carnets for Temporary Admission/exportation.
LCCI	London Chamber of Commerce and Industry, the main ATA carnet issuing body in the UK.
National Carnet Unit	The HM Revenue & Customs (HMRC) central office responsible for monitoring use of ATA carnets within the UK.
SAD	The 'Single Administrative Document' used throughout the EU for making Customs declarations. The UK version is form C88.
Tariff	The Integrated Tariff of the United Kingdom.
TA	Temporary Admission. A Customs procedure providing import duty relief for goods imported for use in the EU provided they are re-exported in the same state and within a set time limit. See Notice 200 Temporary Admission and Notice 308 Temporary Admission Temporarily Importing non EU Means of Transport for more details.

Your rights and obligations

Your Charter explains what you can expect from us and what we expect from you. For more information, go to [Your Charter \(Opens new window\)](#).

Do you have any comments or suggestions?

If you have any comments or suggestions to make about this notice, please write to:

HM Revenue & Customs
10th Floor Central
Alexander House
21 Victoria Avenue
Southend on Sea
Essex
SS99 1AA

Please note this address is not for general enquiries.

For your general enquiries please phone our Helpline **0300 200 3700**.

Putting things right

If you are unhappy with our service, please contact the person or office you have been dealing with. They will try to put things right. If you are still unhappy, they will tell you how to complain.

If you want to know more about making a complaint go to www.hmrc.gov.uk and under quick links, select Complaints and appeals.

How we use your information

HM Revenue & Customs is a Data Controller under the Data Protection Act 1998. We hold information for the purposes specified in our notification to the Information Commissioner, including the assessment and collection of tax and duties, the payment of benefits and the prevention and detection of crime, and may use this information for any of them.

We may get information about you from others, or we may give information to them. If we do, it will only be as the law permits to:

- check the accuracy of information
- prevent or detect crime
- protect public funds.

We may check information we receive about you with what is already in our records. This can include information provided by you, as well as by others, such as other government departments or agencies and overseas tax and customs authorities. We will not give information to anyone outside HM Revenue & Customs- unless the law permits us to do so.

For more information go to **www.hmrc.gov.uk** and look for Data Protection Act within the Search facility.