



**Commerce Queensland**  
QUEENSLAND'S CHAMBER OF COMMERCE AND INDUSTRY



# International Documentation Centre

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## The ATA Carnet System

*A simplified customs procedure for temporary admission of goods for entry and exiting a foreign country.*

## What is the ATA Carnet System?

The ATA Carnet is a merchandise passport which allows temporary importation of goods and merchandise into various countries by the removal of the need for raising bonds or depositing duty at customs posts in different countries throughout the world. It is a system which allows companies to avoid the lagging procedures associated with International customs.

Under the ATA Carnet system all the goods that leave Australia and enter a foreign country must leave the foreign country and re-enter Australia. It is tool to promote the development of foreign markets but not to avoid duties/taxes and other charges. Thus, under no circumstances are the goods issued under an ATA Carnet are to be sold.

The Carnet is generally preferred by customs and can be issued by Commerce Queensland. At present the scheme operates under the control of the international Bureau of Chambers of Commerce (IBCC) in Paris and is known as the IBCC chain.

## What Goods Qualify under the International ATA Carnet System?

Both small and large companies can utilise the International ATA Carnet. Salespeople with samples of value and people with professional equipment are the largest users while many exhibitors in trade fairs use carnets to cover products being demonstrated. The International ATA Carnet system can be incorporated to encompass the following goods:

- ◆ Commercial Samples.
- ◆ Jewellery, Opals.
- ◆ Goods for international exhibitions, conferences and lectures.
- ◆ Scientific equipment, musical instruments, theatrical costumes, professional sound and television equipment.
- ◆ Equipment for testing and maintaining machinery.
- ◆ Photography and advertising.
- ◆ Equipment for use by surgeons, zoologists, archaeologists.
- ◆ Equipment for sporting events.
- ◆ Personal computers (laptop) used for business purposes only.

The ATA carnet can provide a variety of advantages to companies conducting or exploring international trade.

Some of the many advantages include:

- ◆ Simplifies and expedites customs formalities.
- ◆ Reduces clearance time for goods – on both importation and re-exportation.
- ◆ Removes the need to post bonds or pay duty on entry and drawback on re-export.
- ◆ Goods can be temporarily imported into multiple countries under the same carnet.
- ◆ The carnet has a maximum life of 12 months.
- ◆ Assist re-entry to Australia.
- ◆ Provides the opportunity to explore international markets.

*“There are severe consequences for incorrect or improper use of an ATA Carnet see page 4”*

## Where can an ATA Carnet be Used?

Andorra	Gibraltar	Mauritius	Slovakia Republic
Algeria	Hong Kong	Malaysia	Slovenia
Australia	Hungary	Malta	South Africa
Bulgaria	Iceland	Morocco	Sri Lanka
Canada	India (Exhibition only)	New Zealand	Switzerland
China (Exhibition only)	Israel	Norway	Thailand
Cote D'Ivoire	Japan	Poland	Tunisia
Croatia	Korea	Romania	Turkey
Cyprus	Lebanon	Russia	United States of America
Czech Republic	Lithuania	Senegal	Yugoslavia
Estonia	Macedonia	Singapore	

### European Union Community

Austria	Germany	France	Spain
Belgium	Greece	Luxembourg	Sweden
Denmark	Ireland	Netherlands	United Kingdom
Finland	Italy	Portugal	

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## How to use an ATA Carnet

The following steps must be adhered to when using a Carnet:

1. The holder must read and sign the front cover immediately upon receipt.
2. When leaving Australia make sure Australian Customs Officers date stamp and sign the Certificate by Customs authorities on front cover. Australian Customs must also stamp and sign the yellow exportation counterfoil(s). All goods covered by the Carnet must be presented to Customs at this time, as Customs examination may be required.
3. When entering and leaving the countries you are visiting, the Customs authorities in each country must stamp and sign the white importation and re-exportation counterfoil(s).

Carefully note the period of temporary importation allowed by the foreign customs upon entry. Never exceed the stipulated period otherwise duty/taxes and other chargers will be payable.

4. All the sheets in the Carnet are numbered in sets from 1 onwards and you are advised to make certain that the correct pair is used for each country visited. It is imperative that both the importation and re-exportation counterfoils are stamped and show which items have been cleared.
5. When bringing the goods back into Australia, please ensure that you have the yellow re-importation counterfoils duly stamped by Australian Customs.
6. The holder is fully responsible for the security of this Carnet. It must be returned to the Commerce Queensland upon return to Australia, no later than the expiry date.
7. Once issued, no extra items shall be added to the list of goods enumerated on the General List.

Provided all Carnet counterfoils have been stamped correctly Commerce Queensland will be a position to refund deposit/guarantee.

The Carnet is valid for the time as indicated on the Carnet cover and cannot be extended under any circumstances. Should any goods covered under the Carnet not be returned to Australia within that time, duty/taxes and other charges maybe payable.

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## Consequences/Penalties for Incorrect use of a Carnet

- ◆ Should the appropriate authorisation not be obtained from Custom offices the carnet will be held in dispute for a period in excess of 12 months. Consequently, the deposit/guarantee will be held by Commerce Queensland until the dispute is settled.
- ◆ Should items be sold/lost or stolen, then the carnet will be held in dispute.
- ◆ Additional charges may be payable to various custom authorities within particular countries if the carnet is used incorrectly. These rates may vary considerably between countries.

Failure to take the necessary action by the bearer may lead to payment of overseas customs duties/taxes and other charges, penalties and a lengthy process of disputation with the foreign and/or Australian Customs authorities. In the event of disputation, your guarantee/deposit will be held by Commerce Queensland until the matter is finalised.

Any discrepancies whatsoever will delay the return of your deposit/guarantee.

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