



The ATA Carnet System

A Simplified Customs Procedure for Temporary Admission of Goods into a Foreign Country

Updated May 2017



THE ATA CARNET MUST BE RETURNED TO THE CHAMBER AFTER USE

For further information on the issue and use of ATA Carnets please contact:

**International Trade and Investment Centre
Chamber of Commerce and Industry of Western Australia**

180 Hay Street, East Perth WA 6004

T: 08 9365 7717

F: 08 9365 7616

E: trade@cciwa.com

Disclaimer

This information is current as at May 2017.

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What is an ATA Carnet?

An ATA Carnet is a standard international customs document issued by the Chamber in accordance with the ATA Convention. Administered by the World Customs Organization (WCO), an ATA Carnet permits duty-free temporary import of goods for up to one year. The initials "ATA" are an acronym of the French and English words "Admission Temporaire/Temporary Admission".

An ATA Carnet eliminates the delays encountered in making a Customs declaration and the need for raising bonds or depositing duties at Customs posts in different countries. It provides on-the-spot adequate security for the payment of any duties and other taxes should the goods not subsequently be reexported and is generally the method preferred by Customs Authorities.

What goods qualify?

- (a) Commercial samples
- (b) Goods for international exhibitions, conferences and lectures
- (c) Professional equipment such as:

Articles for meetings for a charitable purpose or to promote any branch of learning. Articles for art; sport; religion; etc; equipment for the press; sound and television broadcasting equipment; musical instruments; costumes; scenery and other stage properties, plus cinematography equipment for use by surgeons, archaeologists, zoologists, entertainers, lecturers, etc; vehicles (for commercial or racing purposes only)

If you are unsure of whether your goods qualify, please contact the Chamber.

Countries that recognise Carnets

				European Union Countries*	
Albania	Hong Kong	Malaysia	Singapore	Austria	Latvia
Andorra	Iceland	Mauritius	South Africa	Belgium	Lithuania
Bahrain	India	Mexico	Sri Lanka	Bulgaria	Luxembourg
Belarus	Indonesia	Moldova	Swaziland	Cyprus	Malta
Brazil	Iran	Mongolia	Switzerland	Czech Rep.	Netherlands
Bosnia	Israel	Montenegro	Taiwan**	Denmark	Poland
Botswana	Japan	Morocco	Thailand	Estonia	Portugal
Canada	Kazakhstan	Namibia	Tunisia	Finland	Romania
Chile	Korea (Rep. of)	New Zealand	Turkey	France	Slovakia
Cote d'Ivoire	Lebanon	Norway	Ukraine	Germany	Slovenia
China	Lesotho	Pakistan	UAE	Greece	Spain
Croatia	Macau	Russia	USA	Hungary	Sweden
Gabon	Macedonia	Senegal		Ireland	UK
Gibraltar	Madagascar	Serbia		Italy	

Notes:

* European Union Countries - treated as one market

** Taiwan Processed through the Victorian Employers' Chamber of Commerce & Industry - Treated as a completely separate Carnet, separate fees and deposit apply.

Procedures to obtain an ATA Carnet

You must complete the following steps to obtain a Carnet:

1. Complete and submit an application form to the Chamber;
2. Provide any additional information and evidence requested by the Chamber;
3. Pay the service fees; and
4. Pay the security bond or the indemnity insurance premium.

Application Form

A scanned copy of the completed application form will only be accepted to facilitate the preparation of the Carnet. An application form with an original signature must be produced when collecting the Carnet. A signed form constitutes an undertaking:

1. The goods will be returned to Australia during the period of validity of the Carnet.
2. For goods that are not returned to Australia during the period of validity of the Carnet, the applicant is responsible for payment of all import duties, taxes and charges imposed by the Customs authorities in the country of importation and Australian authorities and any other costs which the Chamber incurs as a result of the non-observance of the Carnet conditions.
3. To indemnify and reimburse the Chamber for any sum it is called upon to pay any person in connection with goods not returned to Australia during the period of validity of the Carnet or the non-observance of the Carnet conditions.
4. To observe all the provisions or regulations in force in both the country of export and of import.
5. Take any actions directed by the Chamber to resolve any dispute.
6. To pay the Carnet Resolution Fees if the Chamber is required to undertake any work in connection with goods not returned to Australia during the period of validity of the Carnet or the nonobservance of the Carnet conditions.

The person signing this undertaking must be in a position of authority to sign such an undertaking on behalf of their company.

Service Fees

Upon receipt of the application form, the Chamber will determine the services fees, security bond or indemnity insurance premium. Applicants will be advised by email of these charges and when the Carnet will be ready for collection.

Service Fees (as of 1 May 2017)	Members	Non Members
Basic Fee including 1st Country	\$297.00	\$440.00
Additional country/transit (i.e. Entry & Exit Overseas)	\$ 40.70	\$ 58.30
Additional Trips (i.e. Entry & Exit Australia)	\$ 70.40	\$128.70
Cancellation Fee*	\$139.70	\$139.70
Amendment Fee** (Re-type/re-print)	\$139.70	\$139.70
Urgency Fee (3 full working days required)	\$231.00	\$289.30
Urgency Fee (24 hours)	\$347.60	\$462.00

Service Fees Notes:

* Cancellation Fee will be charged if the Carnet is cancelled after being processed

** Amendment Fee will be charged if any changes/additions/deletions are made to the Carnet after being processed.

Carnets issued for commercial samples and goods for exhibition, the service fee is classified as an eligible expenditure under Austrade's Export Market Development Grants Scheme.

Security Bond or Indemnity Insurance Premium

In addition to the service fees, the applicant must lodge a security bond or pay an indemnity insurance premium.

Security Bond

A security bond is required to ensure that if a Carnet is not complied with, the Chamber has sufficient funds available to pay all relevant duties and taxes on the importation of goods into each country.

The Chamber will calculate the security bond as follows:

- where the duty and taxes imposed by the country to be visited are available, the security bond will be the highest assessment of duty and taxes that would be charged on the importation of the goods plus 20%; or
- where the duty and taxes imposed by the country to be visited are not available, the security bond will be 50% of the declared value of the goods.

Where the applicant intends to visit multiple countries, the security bond will be calculated based on the country with the highest duty and taxes.

The security bond may be paid in the form of cash, bank transfer, bank cheque payable to the Chamber or bank guarantee in favour of the Chamber. (The bank guarantee shall be unlimited as to time.)

Refund of Deposit

The Chamber will return the security bond when it is satisfied that the Carnet, upon its return, has been completed correctly and the goods have been returned to Australia or the correct duties and taxes have been paid on any goods not returned to Australia. Counterfoils must be intact, signed and stamped by the relevant customs authority and any unused vouchers returned.

Please note that Customs in the country of import may take up to 13 months from the time of expiry of the Carnet to make a claim for duties and taxes. The Chamber may not return the security bond before this date if the dispute has not been resolved.

If the security bond is returned and an unforeseen liability arises, the applicant must indemnify and reimburse the Chamber for this liability.

Indemnity Insurance Premium

An indemnity insurance premium is an alternative to a security bond. It assists applicants who have insufficient accessible funds for a security bond or who wish to keep funds unencumbered.

The applicant pays a non-refundable premium calculated as a percentage of the security bond, which indemnifies the Chamber against claims for the payment of duties and taxes. The applicant remains responsible for payment of any claims from Customs authorities and Australian authorities.

To take up this option the "ATA Carnet Indemnity Insurance Premium" form on Page 10 must be completed.

The Indemnity Insurance Premium may be paid as follows: cash, Visa/MasterCard, bank cheque payable to the Chamber. The Chamber may at its discretion refuse to issue an indemnity insurance premium.

Carnet Dispute Resolution

If there is any dispute in relation to a Carnet, the fees and charges detailed below may apply. The types of situations where a dispute may arise include where:

- (a) the Carnet is used incorrectly;
- (b) for any reason, the Chamber is required to negotiate with Customs or other authorities; or
- (c) some/all goods are not returned to Australia within the Carnet validity period.

Carnet Resolution Fees will be charged by the Chamber on an hourly basis if the applicant does not comply with any condition of the Carnet or the Chamber is required to negotiate with any authority on behalf of the applicant.

The Carnet Resolution Fees apply even if the applicant notifies the Chamber that they do not intend to comply with the Carnet terms.

Administration Fee

A minimum fee of \$120 plus GST applies to commence the Carnet dispute resolution process.

Carnet Resolution Fees

If more than two hours of the Chamber's time is required to resolve the Carnet dispute, the following additional fees will apply. The fees will be charged as follows:

- Administration Fee \$60.00 per hour
- Consultant Fee \$120.00 per Hour

Description of Goods for the General List

The general list contains all of the equipment the applicant intends to export under the Carnet. The items listed on the general list must be described individually in detail with weight, value, model, colour, serial numbers etc for easy identification by Customs. Goods comprising of several separate parts (including spare parts and accessories) may be given a single item number.

General descriptions of goods cannot be accepted, for example: "machinery", "apparel", "jewellery", etc.

The list of goods covered by the Carnet may not include consumable items such as paints, cleaning materials and leaflets which will be either given away or used abroad.

Contact the Chamber to obtain a template General List for your Carnet.

The applicant may not make any additions or alterations to the general list once the carnet has been issued.

The general list must be typed and can be emailed separately as a word document or excel spreadsheet as long as it contains the same headings as on the general list included in this application and is in a workable format.

Separate Insurance

A Carnet, security bond or indemnity insurance premium are not indemnities or insurance against loss of goods by theft or accident nor the liability for duties and taxes on them. It would be prudent for the applicant of a Carnet to take out insurance to cover those liabilities.

Export Compliance

A Carnet does not supersede statutory export requirements and regulations. When required by Customs, the applicant would be obliged to conform to all requirements and regulations.

Inspection of Goods prior to passing through Customs

Not all Customs posts are open 24 hours a day for processing Carnets. In order to avoid delays, it is recommended that the applicant make prior arrangements with Customs for inspection of Carnet goods if required. In Australia, this can be arranged by contacting Australian Customs on 1300 363 263 or via their website.

The onus is on the applicant to ensure that all counterfoils and vouchers have been stamped correctly. To prevent loss, the Carnet document should not be packaged with the goods.

Terms of Issue

The Chamber reserves the right, at all times, to refuse to issue a Carnet to any applicant.

Authority of clearing a Carnet

An ATA Carnet may be issued in the name of an individual or company. However, in situations where the applicant is not personally clearing the goods through Customs, any person/agent (i.e. freight forwarder/customs broker) may use it provided the user carries a Letter of Authority. It is also important to include the clearing agents in the country of import if they are different to the agents clearing the goods in Australia.

A Letter of Authority does not allow the freight forwarder/customs broker to sign the front cover of the Carnet. The front cover page must only be signed by the authorised representative of the applicant (usually the same person who signs the application form).

A sample Letter of Authority is illustrated below, and it should be typed on the applicant's letterhead:

Letter of Authority/Power of Attorney

TO WHOM IT MAY CONCERN

The following individual/company and their agents are authorised to act on my behalf for the purpose of dealing with ATA Carnet AU-P_____ issued by the Chamber of Commerce and Industry of Western Australia Limited under the appropriate International Convention, and guaranteed by the Victorian Employers' Chamber of Commerce and Industry, and deliver to Customs any documents required in connection with said Carnet:

Agent/individuals name

Full Address

Contact person (if available)

Signature of Applicant

Applicant's Name

Position

Company Name

Address

ATA Carnet Application Form



Carnet No. AU/P

Full name of company

Street Address

Phone Contact

ABN

Nature of Business

Full name of applicant/s to use Carnet (include clearing agents if appropriate)

Countries for which Carnet is required (including transits)

Intended use of goods

Bankers reference and address

Period for which carnet is required (Maximum 12 months)

Date Carnet is required by (this will be your collection date)

DECLARATION

I, _____ for and on behalf of _____

UNDERTAKE to return the goods listed on the general list to Australia prior to the Carnet expiry date. Further to that, the goods will also be re-exported from any country into which they have been temporarily imported WITHIN SUCH PERIOD AS STIPULATED BY ANY CUSTOMS. And further declare that the value is the true commercial value of these goods and that they will not be used for commercial gain.

I declare that the above particulars and those in the general list are true and correct, and agree to return the Carnet to the Chamber immediately after use.

In the event that the goods are not repatriated, for whatever reason(s) and within such period, I UNDERTAKE

1. To pay the Customs Authorities of the country of import all duties and/or taxes involved in the final importation of such goods, and to observe all the provisions in force under the terms of the Customs regulations and requirements both of Australia and of the country of import;
2. Agree that the security paid may be used to reimburse the Chamber in respect of duties, taxes and/or other charges which may arise in the regularisation of the carnet;
3. To pay the Chamber any sum or sums the Chamber is called upon to pay to the Guaranteeing Body in the country of import in respect of duties, taxes and/or other charges which may arise in the regularisation of the carnet;
4. To take sole responsibility for any negotiations with, or proceedings against, Customs Authorities or any other person, which may arise out of a claim for payment of import duties, taxes and/or other charges;
5. To reimburse the Chamber for any legal costs, shortfall or other expenses incurred by the Chamber in consequences of, associated with or related to the issue of the Carnet.

I have read and understood the conditions of this application, and declare that the above particulars and those in the list of goods attached are true and correct and I undertake to return the Carnet to the Chamber after use.

Date:

Signed:

Title/Position:

Return to:

Chamber of Commerce and Industry of Western Australia
180 Hay Street, East Perth WA 6004 | PO Box 6209, East Perth WA 6892

Indemnity Insurance Premium Application Form



Full name of company and Address	Bankers Name and Address
ABN No	Countries for which cover is required
Tel	
Fax	
Email	
Contact Name	Nature of Business/Brief description of goods

Date cover required from

Duration up to (Please X as applicable) 3 months 6 months 12 months

Total Value of the Goods AUD \$	Indemnity Value AUD \$
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Issuing Chamber (Please X to indicate Issuing Chamber)

Melbourne Sydney Perth Brisbane Adelaide

- Benefits to the Carnet Holder are:**
- "While You Wait" processing and issue
 - No "Freezing" of assets or funds
 - Minimum Indemnity Insurance Premium \$150
 - This indemnity insurance premium enables to you to temporarily export your goods without lodging a bank cheque, cash or guarantee from an approved bank as security.
 - This proposal form is not in respect of an insurance policy and failure to observe foreign and Australian Customs requirements relating to the Carnet may render you liable to a claim.

- Terms & Conditions of the Indemnity Scheme**
1. This form should be sent at once by e-mailing / fax / post to the below (for the attention of the Carnet officer) NB: No documents will be issued until signed Application Form is received and accepted.
 2. It is acknowledged and clearly understood that this Insurance Indemnity Premium, if taken up, does not relieve you of paying duty, sales tax or any other charges should the necessity arise. Underwriters are entitled under the indemnity to recover from you any amounts they pay out under the insurance policy.
 3. The applicant declares that duty, sales tax and any other charges covered by this Indemnity Insurance Premium are in respect of goods for temporary importation only.
 4. Please provide an ABN number for the Chamber's records.
 5. Payment must accompany the application form upon pick up of Carnet.
 6. The Carnet must be returned on or before 7 days after the expiry date.
 7. The Carnet holder must pay the security bond value and any additional fees and charges if the Carnet is returned incorrectly completed.

Date:	Signed:	Title/Position:
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Note that signatories must be a company employee or duly authorized

TO BE COMPLETED BY THE CHAMBER			
Premium Payable:		Plus GST	
Total Payment	Date Paid	Carnet Number	Authorised