

ATA CARNET- THE PASSPORT FOR GOODS

An International Customs Facilitation Scheme

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WHAT CAN ATA CARNET BE USED FOR?

The ATA Carnet is a temporary admission document which acts as a 'PASSPORT FOR GOODS' for three main categories of the goods:

1. Commercial samples - goods to be shown or demonstrated to potential buyers i.e. jewellery, clothing, manufactured goods etc
2. Exhibition goods - goods for presentation or use at trade fairs, shows, galleries or similar events
3. Professional equipment (tools and equipment required to perform a commercial activity abroad, goods for testing and evaluation, theatrical effects, orchestras, racing vehicles*, movie sets, broadcasting equipment, specially adapted vehicles** etc). Horses for racing purposes, commercial shows or breeding. Professional equipment must be used by, or under the personal supervision of the holder

* ATA Carnets can be issued for racing vehicles that are driven or transported to the event by the owner or the haulier. Such vehicles would usually be used on a dedicated racetrack or on the roads closed to public

** Specially adapted vehicles can be driven on public roads and include any vehicle with permanently fitted equipment (i.e. broadcasting vans, exhibition trailers, water filter trucks etc). Note that any vehicle used on open roads must be registered in the UK and have a valid MOT and insurance certificate.

Carnet can be used for a trip covering more than one country and includes numerous exits and re-entries in the country of origin during the period of the validity of the document. This validity can never exceed one year. Temporary admission under cover of ATA carnets applies to goods, which will be re-exported in the same state in which they were imported.

A Carnet may **not** be used for:

- Goods to hired out (or left unattended) abroad for financial gain*
- Perishable or consumable items (as they would not normally be re-exported)
- Goods which are temporarily exported for processing or repair**
- Vehicles used exclusively as a means of transport***
- The exportation of unaccompanied goods, or by post**
- Foreign goods temporarily imported into the UK
- Equipment to be used for exploitation of natural resources (i.e. gas or oil drilling) **

*Carnet goods must be used by or supervised by the Holder whilst abroad. Leaving the goods unattended can only be permitted if the host customs agree to this in advance. Furthermore, any goods that will be used to provide chargeable services to public i.e. catering trucks selling food and drinks, fairground rides etc require advance notification to the host tax authorities to ensure that any income generated from the activity is declared correctly.

**Receiving customs may grant a higher facility, at their discretion, and permit the goods to be used in a manner not specified by the Convention. The applicant would need to obtain their approval before applying for a Carnet.

*** In cases where the vehicle owner is transporting another vehicle to be used for exhibition, racing or professional activities, then an ATA Carnet can be issued for the transported vehicle.

WHAT COUNTRIES ACCEPT ATA CARNETS?

ATA Carnets are accepted in 80+ destinations around the world. List can be obtained [here](#)

- Some countries may restrict Carnets to specific uses only (for example Bahrain, Qatar and UAE accept Carnets for Trade Fairs and Exhibitions only)

WHERE CAN I APPLY FOR AN ATA CARNET?

- List of UK Chambers authorized to issue ATA Carnets can be obtained [here](#)

Note - UKNATACO does not issue Carnets. Applicants must contact an authorized Chamber

WHAT INFORMATION WILL I NEED TO PROVIDE WHEN APPLYING FOR A CARNET?

- Intended use for the goods
- Itinerary (the number of exits from the UK, visits to and transits through each country)
- Name of the person that will be travelling with the goods (if known)
- Description of the goods that will be temporarily exported. All the goods must be individually itemised with each item having its specific description (i.e. make, serial number), weight and value to facilitate Customs identification and prevent substitution of goods. Only the items with identical description can be grouped together
- Packaging cannot be used for describing goods i.e. “box of”, “bag of” etc. are not allowed. You can, however, state that the described item is packed in a bag or a box etc i.e. “set of Canon Camera lenses 80-200mm, s/n 1234, packed in a box”)

CARNET A.T.A.		LISTE GÉNÉRALE/GENERAL LIST				A.T.A. CARNET
N° d'ordre/ Item No	Désignation commerciale des marchandises et, le cas échéant, marques et numéros/ Trade description of goods and marks and numbers, if any	Nombre de pièces/ Number of pieces	Poids ou volume/ Weight or Volume	Valeur*/ Value*	Pays d'origine**/ Country of origine**	Réserve à la douane/ For Customs Use Marques d'identification/ Identification marks
1	2	3	4	5	6	7
1/2	Camera Canon EOS-1 s/n. 1234, 3456	2	1 kg	£5,000	MY	
3/5	Canon <u>lens</u> 80-200mm s/n. 65670, 24315, 65440	3	3 kg	£3,000	JP	
6	Acoustic guitar, Yamaha F310, s/n 12345	1	1 kg	£6,125	JP	
7	Drum kit, Pearl Reference P20" containing: Bass Drum, Rack Tom 1 + 2, Floor Tom	1	1 kg	£4,125	CN	
8/11	Tripods for camera, <u>Sachler (nsn)</u>	4	12 kg	£8,250	DE	
12/13	Battery charger, BASF, s/n. 88777, 888767	2	4 kg	£2,000	DE	
14	NEXT black <u>silk</u> cocktail <u>dress</u> . Size 12	1	1 kg	£250	FR	
15/16	Video screens (nsn) 400x255cm	2	95 kg	£150,000	TW	
17/26	RCA to Phono <u>Connectors</u> , s/n. 1 to 10	10	0.5 kg	£20,000	TW	
27	Emerald and Diamond bracelet. 9ct yellow gold, D: 4.6ct, E: 6ct.	1	200 g	£2,250	IN	
28	Tool kit (20 pieces)	1	5 kg	£250	CN	
29/30	Microphone beams, AK-49, s/n Q98765, Q98555	2	4 kg	£10,000	RU	
31	Dell PC <u>comprising</u> : System unit s/n x11234 (£400) Monitor HP L1906 s/n 12345 (£150) Keyboard HP SK-2880 s/n B554754x (£20)	1	10kg	£570	IE	
1/31	Two hundred and eleven thousand, eight hundred and twenty pounds sterling	31	137.70 kg	£211,820		

Cables – cables can be described as “set of cables” with number of pieces being 1

Toolkits – toolkits can be itemised as “toolkit” and must show weight. If the value of the toolkit is higher than £150.00 the description must also state the no of pieces

All electrical items require serial numbers to be stated (if the item does not have one or it is illegible, then state NSN at the end of the description)

Values declared must be **retail values for new items** (or if the goods are used, then state **replacement value**).

WHAT KIND OF INFORMATION IS REQUIRED FOR DIFFERENT TYPES OF GOODS?

Antiques

Generic description of the item (description must also state that the item is an antique + approximate year of manufacture or age (if known)). Pictures are advisable

Boats

Make, model, length, registration number (if applicable). Outboard engines as well as any other non-standard equipment must be itemised separately. Boats for personal use, transported by the owner do not need a Carnet (unless going to an official competition, exhibition or similar commercial event)

Books

Title, Author and publisher must be stated

Cars and Motorbikes

Refer to "Vehicles" section below for further info

Catering equipment

Goods to be displayed at exhibitions or used at an event. For catering trucks state make, model, registration no. If goods are fitted permanently into truck then state "complete with gas oven, electric grill..." after the vehicle description.

Note - If providing chargeable catering services to public, you must declare income to the local tax authorities as Customs may request proof of this

Clothing

Must say what the garments are i.e.: jacket, dress, skirt with as much details as possible i.e. brand, colour and style number. [For example - Calvin Klein black cotton t-shirt with flower embroidery, size XL](#)

ATA Carnets for unfinished bespoke suits taken abroad for fitting can only be issued for Switzerland. Temporary admission and Return Goods Relief (RGR) should be utilised for exportation to any other country, as long as the suits do not increase in value + are not processed in any way whilst abroad

Computer equipment

Generic description, make, model and serial number (if applicable).

For example - Hewlett Packard PC, HP ProDesk 400 G6 Desktop Mini with i7, s/n 12345

Concert / musical equipment (electrical)

Generic description, make, model and serial number (if applicable)

For example - Electric guitar, Fender Stratocaster, s/n 12345

Display stands

For panels, give sizes. If knockdown stands give either trade name, e.g. Marler Hayley and serial number with area and weight of stand when erected and at exhibition site. OR full breakdown and size of each panel (photographs useful)

Note – if the holder is taking stands abroad to be built for the exhibition and this is being used by a local exhibitor (i.e. Swiss company in a Swiss exhibition) the Holder may be asked to prove that the income has been declared to the local tax authorities (this doesn't apply for UK stands being built for a UK exhibitor as the financial transaction for this service would have occurred in the UK)

Electrical items (includes computers, scientific equipment, electrical musical instruments etc)

Trade names (make), model, serial numbers. If no serial numbers then holder should either:

- 1 state that there are none (i.e. NSN)
- 2 state the item is a prototype (if applicable)

For example - Digital camera, Sony Alpha A6400, s/n 12345

Furniture

Generic description, make (if known), material, dimensions (for tables).

For example - Wooden wardrobe, brown (2m x 1m)

Horses

Sex, age, colour, hands and name. Passport details. Horse tack be combined on the same line i.e. "Set of horse tack including – 1 saddle, 2 stirrups, 2 bridles, 2 halters...."

Jewellery

Individual description and stock numbers, stating carat weight (of gold as well as individual precious stones) and total gram weights. Colour of the gold must be stated to allow for easier Customs identification. This can be abbreviated as YG or WG with the key to abbreviations given at the end of the list. Actual or estimated carat weight of any stones **MUST** be given (photographs mandatory for Israel and Russia). Earrings and cufflinks should be itemised as "pairs", unless shipped as single items.

For example - Yellow gold (9ct) diamond and sapphire ring (D=1ct, S=2ct)

Loose precious stones (polished stones only)

Loose stones must be in sealable stone packets which may be itemised by the packet. If weight per stone is less than 0.1 gm, then the number of stones need not be stated Carat weight or grams necessary: [For example - "Sealable packet of loose diamonds \(30\)"](#)

Uncut (rough) diamonds require a Kimberley Process Certificate kpuk@fco.gov.uk

Machinery

State general description, Make, Model, Serial number (or NSN if none).

[For example - Atlas Copco Xas 47 Diesel Compressor, s/n 12345](#)

Military goods

Generic description, make, model, serial number (export / import licences must be obtained where required)

Musical instruments

Generic description, make, model, serial number (if applicable)

[For example - Acoustic guitar, Yamaha F310 \(nsn\)](#)

Hand Carried Instruments - [EU](#) and [Switzerland](#) have waived the requirement for security or Customs documentation* for musicians hand-carrying their own instruments for the purposes of performing at an event or concert (easement is for hand carried instruments only i.e. piano would not count as hand-carried instrument). We cannot guarantee that these rules will be applied uniformly across different Customs offices and cannot accept responsibility should Customs request security or documentation. Musicians should refer to the above links containing relevant legislation in case of encountering problems at the border. Being able to prove the ownership of the instrument may be required at some Customs offices.

* Note - that if your instrument contains materials from endangered species, you may require a CITES Certificate. Some countries may also require working visas for performing artists - you should speak to music associations as they may be able to provide further advice on different countries (i.e. FAC, ISM, MU).

Music instruments shipped by a freight forwarder / haulier will require customs declarations, therefore, use of ATA Carnet is recommended

Oriental carpets

Generic description, size, colour, name (if any), weight, number of knots.

Paintings and works of art

Type i.e. oil giving title and name of artist as well as the year it was made (if known).

[For example - Painting, Mona Lisa by Leonardo da Vinci, oil on canvas](#)

Pearls

Pearls are invariably listed as a strand rather than one item.

For example: [7-7.5mm cultured freshwater pearl strands](#)

Photographic equipment (non-digital) and accessories

This category relates to non-electric 35mm film cameras, film, and non- electric photographic equipment (i.e. tripods, screens etc). For cameras, state make, model and serial number (nsn if none). All films must give titles and footage. For other types of film give no of rolls and types of film and state that the film is unprocessed. No polaroid film allowed.

For example - [Tripod, K&F Concept 67"/170cm, NSN](#)

Records

All names or serial numbers must be stated i.e. individually itemised.

Skins/furs

State the type, size, area or weight. CITES Certificate may be required for garments containing materials involving protected species. Note furs cannot be sent on a Carnet to Norway.

Sports equipment

Carnets are only applicable to competition equipment i.e. bikes, racing uniform, team equipment, sports items etc, which will be used in official events / competitions. Personal items such as clothing, boots, tracksuits etc do not need to be included on a Carnet. Provide generic description, make, model, size (if clothing), serial number (if electrical).

For example - [Road Bike, Giant Propel Advanced Pro 1 Disc 2021, SN12345](#)

Theatrical effects

State the name of the show at the end of the list / comments box (i.e. "theatrical set and props for Les Miserables"). Descriptions can be less detailed than with other categories of goods, but the Customs still need to be able to identify goods taken [for example - Jean Valjean costume comprising hat, jacket, trousers and shoes, complete stage comprising 8 2mx3m floor sections](#)).

Electrical equipment (music equipment, special effects machines etc) must be itemised in line with usual electrical items requirements – make, model, serial number

Tools

At values of £150 and under, weight only required. Over £150 weight and number of pieces must be given (if holder chooses to give more detail, itemise and individually value, this is acceptable).

For example - [Toolkit containing pliers, screwdrivers, hammer and drillbits](#)

UAV (drones etc)

Make, model, serial number (drones can be subject to Customs Restrictions in some countries. Check with the receiving Customs whether your goods may require additional permits or licences before applying for a Carnet

Vehicles (including motorbikes)

Must state the chassis and engine number as well as make.

ATA Carnets can cover vehicles for the following uses:

1. “Trade Fairs and Exhibitions” - in this case the Holder should provide the Issuing Chamber with a copy of the Exhibitor Permit confirming that the vehicle will be exhibited at the specific event.
2. “Racing vehicles or race support vehicles” - vehicles for racing, test driving or support i.e. breakdown trucks supporting an official racing event. In this case the Holder should provide issuing Chamber with a written confirmation (i.e. copy of the Race Participation Certificate) or a letter from the race organisers showing that the Holder is taking part in a race or providing support vehicles for the race. Racing vehicles can be driven or transported to the event by the owner or the haulier. Such vehicles would usually be used on a dedicated racetrack or on the roads closed to public.
3. “Professional Equipment” – vehicles to be used as part of the movie set, training vehicles, prototypes for research and development, vehicles fitted with specialized equipment (i.e. broadcasting vans, exhibition trailers, water filter trucks etc. Equipment built into specially adapted vehicles must also be listed on a Carnet). Note that any such vehicles can be used on open roads provided that they are registered in the UK, have a valid MOT and insurance certificate.

Note – ATA Carnets are not required for vehicles used exclusively as means of transport i.e. personal vehicle being driven by the owner; holiday motorhome driven by the owner etc.

In cases where the vehicle owner is transporting another vehicle to be used for any of the above-listed commercial or professional activities, then an ATA Carnet can be issued for the transported vehicle.

Be mindful that even if the vehicle is towed privately it may still require GMR and a Carnet if the driver has to use the freight route at the port – as the freight channels can only be accessed with a GMR that has a declaration or Carnet registered against it)

TYPES OF SECURITY THAT CAN BE PROVIDED AGAINST ATA CARNET APPLICATION

1. SECURITY

- The Carnet provides a guarantee to the foreign Customs that all duties, taxes etc will be paid to them if the conditions under which they allow these into the country are breached. The security is in place to protect the UK Nataco, as the UK National Guaranteeing Organisation, against foreign Customs claims in cases where the Carnet has been misused or the goods remain in the country of temporary admission and the Carnet Holder is unable to settle charges due.

Applicants must ensure they are clear on what types of security their issuing Chamber offers and how they work as some are refundable and others are not.

- Forms of security that issuing Chambers can accept are as follows:
Banker's draft / cash deposit for the full security amount (refundable after the Carnet has been discharged),

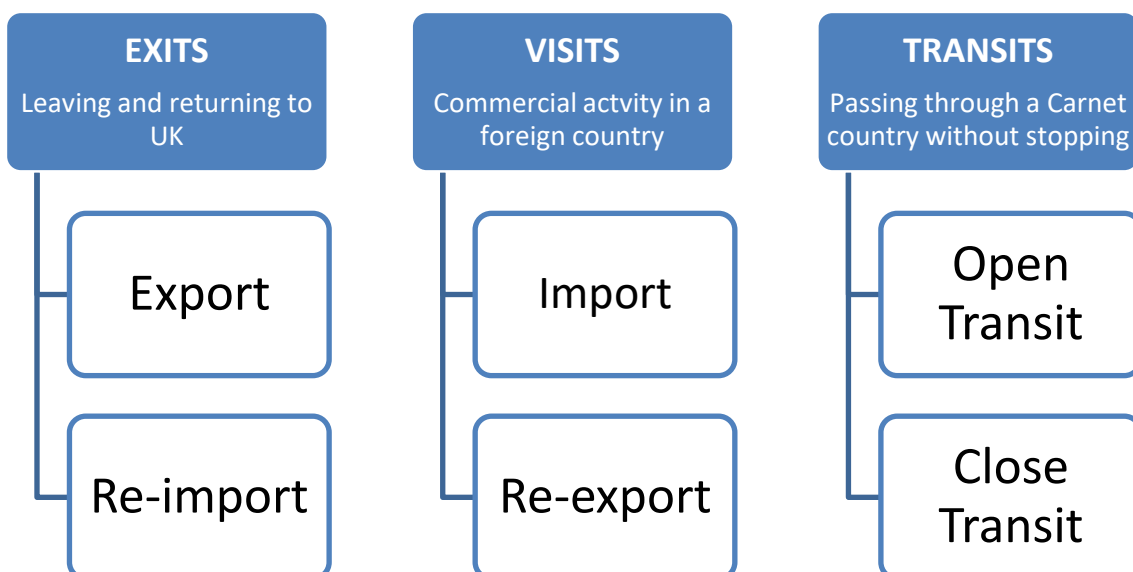
Bank guarantee issued by Bank of Scotland plc, Barclays Bank plc, HSBC Bank plc, Lloyds TSB Bank plc, Natwest Bank, Santander UK plc, Standard Chartered Bank, The Royal Bank of Scotland plc (guarantee is returned to your bank for cancellation after the Carnet has been discharged)

Carnet Security Scheme (CSS) Guarantee - an in-house service by which the Carnet user can arrange for the security to be provided, without having to supply either Banker's Draft, cash or Bank Guarantee. Using CSS, a non-refundable one off payment, the issuing Chamber can provide you with a 'While You Wait' processing service and there is no 'freezing' of assets or funds (as with other institutions).

HOW TO WORK OUT NO OF VOUCHERS REQUIRED IN RESPECT OF THE ITINERARY?

ATA Carnet consists of different colour sheets, which are endorsed at different stages of the journey:

- Yellow Export and Re-Import Vouchers are endorsed on exit and return to UK
- White Import and Re-export Vouchers are endorsed in and out of the foreign country
- Blue Transit Vouchers are used for passing through a Carnet country en-route to the final destination (for example passing through Switzerland en-route to Austria)



It is essential that the applicants are fully aware of what route they will be taking when travelling to their destinations in order to apply for correct number of Vouchers!

Exits from UK are counted separately to visits and transits. For example – flying to USA and Canada, without returning to the UK in between, will require 1 exit, 1 visit to USA and 1 visit to Canada. If the goods are returning to the UK in between, then you'd need 2 exits, 1 visit to USA and 1 visit to Canada. Naturally if the return journey is via USA, then you'd need to apply for 2 visits to USA etc.

Examples involving different itineraries:

Driving through EU to a non-EU country (for example a visit to Switzerland) – you must ensure that you have vouchers for both EU and Switzerland (also taking the return journey via EU into consideration). Your itinerary would contain 1 exit from UK, 2 transits to EU and 1 visit to Switzerland.



ROUTE 1 - UK TO SWITZERLAND (BY ROAD)

1. Export 1 From UK
2. Open Transit 1 France
3. Close Transit 1 France
4. Import 1 into Switzerland
5. Re-export 1 from Switzerland
6. Open Transit 2 France
7. Close Transit 2 France
8. Re-import 1 into UK

Total Vouchers Required = 1exit, 1visit, 2transit

Note: Switzerland may also require Transits within its territory so total = 1, 1, 4

Driving to an EU country via Switzerland (for example a visit to Italy) – you'd need 1 exit from UK, 2 transits to EU, 2 transits for Switzerland and 1 visit to EU:



ROUTE 1 - UK TO ITALY (BY ROAD VIA CH)

1. Export 1 From UK
2. Open Transit 1 into France (or visit 1)
3. Close Transit 1 out of France (or visit 1)
4. Open Transit 2 into Switzerland
5. Close Transit 2 out of Switzerland
6. Import 1 (or 2) into Italy
7. Re-export 1 (or 2) from Italy
8. Open Transit 3 into Switzerland
9. Close Transit 3 out of Switzerland
10. Open Transit 4 (or visit 3) into France
11. Close Transit 4 (or visit 3) out of France
12. Re-import 1 into UK

Total Vouchers Required = 1exit, 1(3)visit, 4transit

When performing a commercial activity in various EU countries (without passing through Switzerland) – you’d need 1 exit from UK and 1 visit to EU (transits are not required as the itinerary includes EU only – EU counts as one Customs territory):



ROUTE 1 - UK TO FR, IT, AT, DE, BE (BY ROAD)

1. Export 1 From UK
2. Import 1 into France
3. Re-export 1 from Belgium
4. Re-import 1 into UK

Total Vouchers Required = 1exit, 1visit, 0transit

Note: EU counts as one country, therefore, 1 set of visits only required. If route included passing through Switzerland, we would need additional Transits so 1, 1, 2

If in doubt as to what could be required for your EU trip – either contact the issuing Chamber for advice or add a couple of additional sets of Vouchers (exits, visits and transits) to your itinerary to be on a safe side.

Note that you can always request more Vouchers from the issuing Chamber if required (extra vouchers).

HOW DO I GET BEST VALUE FOR MONEY WHEN APPLYING FOR CARNETS?

- Carnets are valid for 12 months - try to include any countries that you could potentially visit during that period into the itinerary
- Include all the possible items you could take abroad in a 12 month period on the Carnet and declare partial consignments for different countries (make sure that the correct items are declared for each country visited)
- If you are attending an event with another person(s) that is also there in a commercial capacity, it will be cheaper to combine all the goods on one document (ensure that the name(s) of any persons travelling with those goods are listed in Box B of the Carnet to allow them to also use the document if required)
- Regular Carnet users can get discounted issuing fees by becoming a member of the issuing Chamber
- When providing security - lodging the full security amount as a deposit / bankers draft would ensure that this is refunded to you once the Carnet is returned and discharged.

Regular users should consider setting up a continuing guarantee as this could reduce security costs considerably

ARE THERE ANY PLANS TO DIGITALISE ATA CARNETS IN THE FUTURE?

- UK Nataco and HMRC are currently running a digital Carnet pilot to establish the effectiveness of digital Carnets and to ensure the UK customs offices have the capability to process Carnets digitally. We hope to start transitioning to digital Carnets at some point in 2024.

Click [here](#) for further information on the pilot.

For any queries on ATA Carnets, please contact UK Nataco on: ukfngo@uknataco.co.uk

Note that any queries concerning pricing, issuing times or individual applications will need to be forwarded to the relevant issuing Chamber