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ATA Carnet

Avoid paying duties and taxes and speed up customs clearance procedures on a product you want to bring temporarily to another country for an exhibition or other reason. To do so, however, requires special documentation such as an ATA Carnet.

Temporary Imports, ATA Carnet

Temporary importation provisions are an important tool for companies wanting to show their products in foreign markets, or for professionals bringing tools of the trade into a foreign country for a limited period of time. Companies have several options when considering temporary importation: ATA Carnet, Temporary Importation Bond (TIB), and entry with duty drawback. There are also provisions in free trade agreements allowing duty-free treatment for temporary admission of certain goods such as professional equipment or commercial samples.

The ATA Carnet system is the most user-friendly system of temporary importation accepted by some 80 countries. New countries are being added, so check with ATA Carnet service providers to make sure that your [destination country](#) accepts ATA Carnet. For countries that don't accept ATA Carnet, companies can post TIBs or apply for a duty drawback as an alternative means to duty-free importation (check with a customs broker or freight forwarder for your best options).

What Is An ATA Carnet?

The ATA Carnet, also referred to as a "Merchandise Passport," or "Passport for Goods", is an international customs document that allows for temporary entry of goods on a duty-free and tax-free basis, whether shipped or hand-carried. The ATA Carnet system was established by the International ATA Conventions and is governed by the World Customs Organization and the International Chamber of Commerce's World Chambers Federation. The aim is to encourage world trade and reduce trade barriers created by different national customs regulations. The initials "ATA" are from the French and English words "Admission Temporaire/Temporary Admission." The Bureau of Customs, now U.S. Customs & Border Protection (CBP), appointed [US Council for International Business](#) ("USCIB") as National Guaranteeing Association (NGA) and Issuing Association (IA).

Companies are required to present the ATA Carnet to CBP when leaving the country, and upon entry into and exit from the foreign country. Upon return, the Holder must again show the ATA Carnet to CBP for duty-free entry back into the United States. The ATA Carnet also serves as the registration of goods for the U.S. and eliminates the need for a [U.S. Customs & Border Protection Certificate of Registration Form 4455](#). ATA Carnet covers most goods or merchandise, including commercial samples, professional equipment, and goods intended for use at trade shows and exhibitions. ATA Carnet does not cover consumable or disposable items, and are not recommended for situations where some products taken abroad may be sold in a foreign country. However, ATA Carnet is particularly useful when a product may "travel" to several countries prior to being returned to the United States. They are in effect for up to one year, with a possible extension for another year.

Where Can I Use an ATA Carnet?

The ATA Carnet is accepted by many countries and territories worldwide. For a complete list of countries and territories covered by ATA Carnet, contact [USCIB](#):

ATA Carnet Department
1212 Avenue of the Americas
New York, NY 10036
Telephone: **(800) 5DUTYFREE** (538-8937);
Fax: (212) 575-0327
Email: atacarnet@uscib.org

What are the benefits of the ATA Carnet?

- Eliminate duties and [value-added taxes \(VAT\)](#);
- Simplify customs procedures allowing a temporary exporter to use a single document for all customs transactions, make arrangements in advance, and at a predetermined cost;
- Allow for unlimited entries/departures for up to one year;
- Facilitate reentry into the U.S. by eliminating the need to register the goods with CBP at the time of departure;
- Eliminate the need to file an Electronic Export Information form (former Shipper's Export Declaration) except for those exports that require an export license;
- Eliminate the need for Temporary Importation Under Bond (TIB).

Note of caution: ATA Carnet DOES NOT exempt the holders from obtaining necessary export licenses or permits.)

How do I Apply for an ATA Carnet?

ATA Carnet may be obtained from USCIB's two authorized Carnet service providers: [Boomerang Carnets](#) and [Roanoke](#). In addition, exporters may contact other parties such as brokers and freight forwarders who can assist with ATA Carnet preparation and submission; however, the ATA carnets will be issued by the authorized service providers.

Exporters can obtain ATA Carnet and ATA Carnet bond services via an online application process.

How Much Does an ATA Carnet Cost?

The value of the goods on the ATA carnet determines [carnet processing fees](#).

How Long Does it Take to Process an ATA Carnet?

It can take two business days to process a carnet application if the application and security deposit are received by 4:00 pm ET.

What if I Lose my Carnet Documents?

Contact the ATA Carnet service provider who issued the original ATA Carnet to you to obtain a Duplicate ATA Carnet in replacement of the lost Carnet.

Can I Sell the Goods Covered Under ATA Carnet?

ATA Carnet is NOT recommended for goods intended for sale. Should some of the goods be sold, ATA Carnet is subject to a penalty equal to 10% of the amount of the duties and taxes in addition to the payment of duties and taxes for the goods sold off. A USCIB claims handling fee may also apply.

For goods sold off on an ATA Carnet, a company needs to contact a local customs office to determine the most appropriate procedure. Some countries such as U.K. and Australia, tightly control the sale of goods accompanied by ATA Carnets. Generally, local customs will request that the goods and ATA Carnet be brought to the local office before ATA Carnet expiration. This is done so the ATA Carnet may be properly discharged and duties, taxes, and penalties paid.