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What Is an ATA Carnet?





Are you familiar with the idea of using an ATA Carnet for exporting? We recently spoke with Curt Wilson. president of Boomerang Carnets, to learn more about carnets: what they are, who can use them, and how they're used.



An ATA Carnet is an internationally

recognized temporary international customs and temporary export-import document. ATA carnets are used in 86 countries and territories that are members of the carnet system. (Another kind of carnet, called a TECRO/AIT carnet, is used only in Taiwan.)

An ATA carnet allows users to clear customs without paying duties and import taxes on merchandise that will be re-exported within 12 months. Carnets are also known as merchandise passports or passports for goods.

When to Use a Carnet

Carnets are useful for anyone who needs to transport merchandise that might be cost-



prohibitive under normal exporting circumstances.

Symphonies that tour internationally, one-man photography crews, sports teams, and even small traders sharing commercial samples with potential buyers can benefit from carnets. ATA Carnets can be used for equipment and merchandise shipped overseas for a tradeshow or exhibition to avoid paying customs duties and import taxes such as VAT or GST.

Most types of merchandise can be listed on a carnet, and nearly all types of goods and equipment can be transported under the ATA Carnet. (Here's a list of what you can transport with a carnet.)

Merchandise *not* covered by a carnet includes consumable items such as agricultural products, food, seeds, fertilizer and pesticides; explosives; disposables and postal traffic.

Carnets are used primarily for three types of merchandise:

- · Commercial samples,
- Professional equipment (tools of the trade), and
- · Goods for fairs and exhibitions (limited to six months)

Applying for an ATA Carnet

ATA Carnets may be obtained from two officially-appointed Carnet Service Providers: Boomerang Carnets and Roanoke Trade Services. Exporters may also contact other parties including brokers and freight forwarders who can assist with the preparation of an ATA Carnet; however, the carnets will be issued by one of the two designated service providers.

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

According to Wilson, a carnet can be issued and delivered within one day. Getting a carnet requires four simple steps:

- 1. Gather the information listed on an application checklist.
- 2. Register for an online account.
- 3. Login to complete and submit the online carnet and bond application.
- 4. While logged in, provide payment method and method of overnight delivery.





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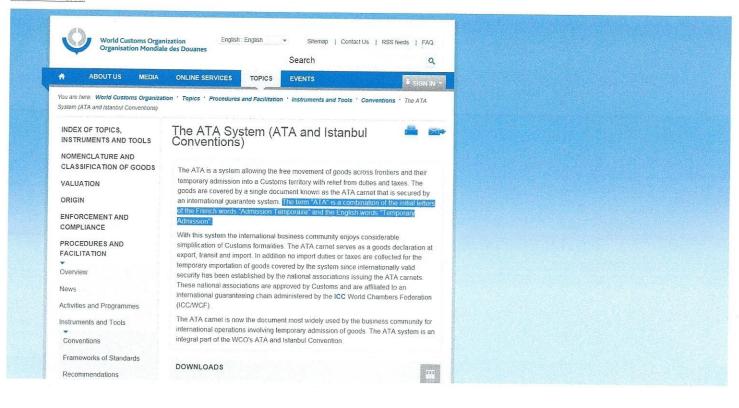
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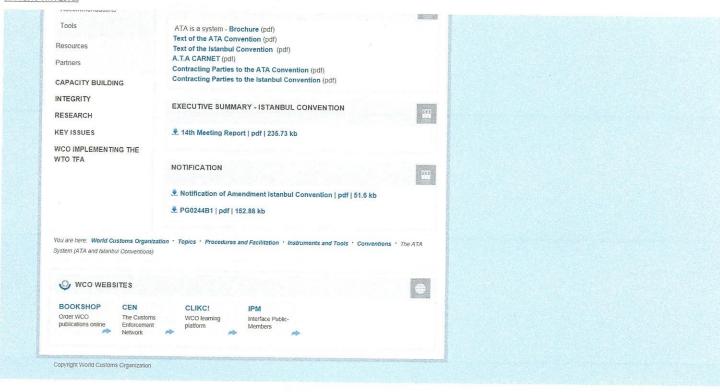
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Please follow the instructions below:

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ATA CARNET

ATA Carnets are international customs documents permitting the duty-free and tax-free temporary export and import of goods for up to one year. Carnets are the easiest way to speed through Customs and to save money.

country

ATA carnet at work

More than 185,000 ATA Carnets were issued in 2017, covering goods valued at US\$ 26 billion.

These goods include:

- · Commercial samples
- · Professional equipment
- · Goods for presentation or use at trade fairs, shows and other types of exhibitions By continuing your visit to this site, you accept the use of cookies to make easier to navigate and to make statistics of visits

ATA carnet in your country

tools, photographic and film equipment, musical instruments, industrial machinery, vehicles, jewellery, clothing, medical appliances and aircraft, race horses, old masters, prehistoric relics, ballet costumes and rock group sound systems.

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The list is endless...

What's more, equipped with an ATA Carnet, you can:

- make advance customs arrangements at a predetermined cost
- · visit several countries
- · use your ATA Carnet for several trips during its one-year validity
- · return to your home country with your goods without problems or delays

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ATA carnet in your country

But what does ATA mean?

"ATA" is an acronym of the French and English words "Admission Temporaire/Temporary Admission" but you may have heard Carnets referred to as "Passports for goods" or "Merchandise passports".

ATA Carnets brochures:

- · Arabic (produced by the Dubai Chamber of Commerce and Industry)
- Catalan (produced by the Andorra Chamber of Commerce)
- · Chinese (produced by CCPIT/CCOIC)
- French
- German

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What is a Carnet?



Carnets, commonly known as "Merchandise Passports", are international customs documents that simplify customs procedures for the temporary importation of various types of goods. In the U.S., two types are issued: ATA and TECRO/AIT Carnets.

ATA Carnets ease the temporary importation of commercial samples (CS), professional equipment (PE), and goods for exhibitions and fairs (EF). They facilitate international business by avoiding extensive customs procedures, eliminating payment of duties and value-added taxes (minimum 20% in Europe, 27% in China), and replacing the purchase of temporary import bonds.

TECRO/AIT Carnets, used between the U.S. and Taiwan only, appear similar to, and serve the same function as the ATA Carnet. TECRO/AIT Carnets result from a bilateral agreement between the US and Taiwan, covering only commercial samples (CS), and professional equipment (PE). Merchandise entering countries in addition to Taiwan may also be accompanied by an ATA Carnet.

Benefits of Carnets

- · Carnets save time, effort, and money.
- · One document one application.
- Good for one year.



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ATA CARNET FAQS KNOW BEFORE YOU GO ARE YOU EXPORT READY? HOW TO USE A CARNET ATA CARNET COUNTRIES NON-CARNET COUNTRIES

- · Accepted in 80 counties and territories.
- Covers commercial samples, professional equipment, and goods for exhibitions and fairs.
- · Eliminates duties, taxes, and temporary importation bonds (TIBs).
- · Payment in U.S. Dollars.
- · Paperwork in English.
- Easy exit easy re-entry.
- · No uncertainty, no hassles.

(Be aware that Carnets do not exempt holders from obtaining necessary licenses or permits.)

Merchandise Covered by Carnets

Virtually all goods, including commercial samples, professional equipment, and items for tradeshows and exhibitions, including display booths.

Ordinary goods such as computers, tools, cameras and video equipment, industrial machinery, automobiles, gems and jewelry, and wearing apparel.

Extraordinary items, for example, Van Gogh Self-portrait, Ringling Brothers tigers, Cessna jets, Paul McCartney's band instruments, WorldCup class yachts, satellites, human skulls, and the New York Philharmonic.

Carnets DO NOT cover: consumable or disposable goods (e.g., food and agriculture products) giveaways, postal traffic or goods subject to repair.

Carnet Countries & Non-Carnet Countries

Countries are added to the ATA system periodically. Call to determine if the country to which the goods are traveling accepts Carnets.

*TECPOIAIT Carnate are accented for mode travaling between Taiwan and the II S only

VALUE ADDED TAXES VAT

CARNET RESOLUTION

*TECRO/AIT Carnets are accepted for goods traveling between Taiwan and the U.S. only.

Fees and Processing Time

There are three basic components to the Carnet application process:

- 1. General list
- 2. Carnet application, and
- 3. Security deposit

Basic processing fees are determined by the value of a shipment. Fees range from \$225-\$380 and the normal processing time is between one and two working days, if the application and security deposit are received according to the Service Provider's guidelines.

Payment terms are established by each Service Provider. Contact them for details.

As the National Guaranteeing Association, USCIB is required to take security, usually 40% of shipment value, to cover any customs claim that might result from a misused Carnet. Acceptable forms of security are certified check or surety bond. Cash deposits are returned in full and surety bonds are terminated upon Carnet cancellation. Service Providers are specialists in Carnet bonds and can provide detailed information about costs.

To apply for a Carnet:

Please contact one of our Service Providers

Modified on February 10, 2016



Staff Contact: **Glendy Sung**

DIRECTOR OF SP AUDIT COMPLIANCE AND BUSINESS ANALYST TEL: 212.703.5073

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Temporary importation provisions are an important tool for companies who want 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.

Last Published: 10/18/2016

Temporary Imports, ATA Carnet

Temporary importation provisions are an important tool for companies who want 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. These include: ATA Carnets, Temporary Importation Bond (TIB) and entry with duty drawback. There is also provision for bringing "tools of trade" allowed for in the North American Free Trade Agreement. The ATA Carnet system is the most user-friendly system of temporary importation; however, there are a number of countries that do not accept carnets. In these countries, companies can post TIBs or apply for a duty drawback as an alternative means to duty free importation.

What is An ATA Carnet?

ATA Carnet (aka "Merchandise Passport") is an international customs document accepted

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by 80 countries and territories. ATA Carnet allows temporary entry of goods, duty-free and tax-free, whether shipped or hand-carried. ATA Carnet system was established by international ATA convention and is governed by World Customs Organization and International Chamber of Commerce and its World Chambers Federation 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." U.S. Customs appointed US Council for International Business as National Guaranteeing Association (NGA).

Companies are required to present carnet documentation to U. S. Customs when leaving the country and upon entry into and exit from the foreign country. Upon return, the company must again show the carnet document to U. S. Customs 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 Certificate of Registration Form 4455. ATA Carnets cover most personal and professional goods, including commercial samples, professional equipment and goods intended for use at trade shows and exhibitions. The ATA Carnets do not cover consumable or disposable items. They are also not recommended for situations where some of the products taken abroad may be sold in a foreign country. However, they are particularly useful when a product may "travel" to several countries prior to being returned to the United States.

Where Can I Use A Carnet?

The ATA Carnet is accepted by many countries and territories worldwide. For a complete list of countries and territories that accept carnets, contact information as well as countries not covered by the ATA Carnets contact US Council for International Business:

ATA Carnet Department 1212 Avenue of the Americas New York, NY 10036

Telephone: (866) 786-5625 or (800) 501 ITVEREE (638-8027)-

Telephone: (866) 786-5625 or (800) 5DUTYFREE (538-8937);

Fax: (212) 944-0012

Email: info@merchandisepassport.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 an unlimited entries/departures for up to one year;
- Facilitate reentry into the U.S. by eliminating the need to register the goods with U.S. Customs at the time of departure;
- Eliminate 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 Carnets DO NOT exempt the holders from obtaining necessary licenses or permits.)

How Do I Apply For an ATA Carnet?

ATA Carnets may be obtained from the USCIB or from two officially-appointed Carnet Service Providers: Boomerang Freight Solutions and Roanoke Trade Services. In addition to the three carnet issuing entities, exporters may contact other parties including brokers and freight forwarders who can assist with the preparation of an ATA Carnet; however, the carnets will be issued by the designated service providers.

Exporters can obtain ATA Carnets and carnet bonds services via an online application

How Much Does A Carnet Cost?

The value of the shipment determines carnet processing fees.

How Long Does It Take To Process A 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?

The USCIB or its two designated service providers offer warranty coverage for lost, stolen, or destroyed carnet forms for a fee. The USCIB will issue an immediate replacement to customers with this warranty. Full terms and conditions of carnet warranties are available when submitting an application electronically, or by contacting an ATA Carnet consultant for details.

Can I Sell The Goods Covered Under Carnet?

Carnets are NOT recommended for goods intended for sale. Should some of the goods be sold, Carnets are 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 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 carnets. Generally, local customs will request that the goods and ATA Carnets be brought to the local office prior to Carnet expiration so that the Carnet may be properly discharged and duties, taxes, and penalty paid

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ATA CARNET

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