

## **World ATA Carnet Council (WATAC)**

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### **Guidelines concerning the operation of the international guarantee system of ATA Carnets organized by the World Chambers Federation (WCF)**

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**ANNEX**

Models of ATA standardized correspondence forms

2008-11-24

## PART I - ISSUE OF ATA CARNETS

### 1. ICC/WCF symbol to be printed on ATA Carnets

All ATA Carnets printed by the guaranteeing organizations must bear:

- a) at the top of the front covering page, on the right hand side, the following symbol and text:

**International Guarantee Chain**  
*Chaîne de garantie internationale*



- b) on page 3 of the cover of the new model Carnet, on the left hand side, after the Notes on the use of the ATA Carnet, as indicated below::



**International Chamber of Commerce**  
**World Chambers Federation**

(Document 550-1/INT. 697 of 16 July 2002)

### 2. Languages to be used in printing and filling out ATA Carnets

According to the terms of the ATA Convention, and specifically to the Annex which establishes the model ATA Carnet, this document must be printed in French or in English and, if necessary, in a second language. However, it has been admitted by the Permanent Technical Committee of the Customs Cooperation Council<sup>(\*)</sup>, at its 73rd and 74<sup>th</sup> sessions that ATA Carnets could be printed in three languages, providing that French or English appears on it. The guarantee of guaranteeing organizations, which normally covers the bilingual forms provided by the Convention, must of course be considered to cover trilingual forms as well.

As regards the language in which the ATA Carnets should be filled out the ATA Convention makes no mention. There is only a mention, under item 10 of the "Notes on the use of ATA Carnet", on page 3 of the ATA Carnet cover, to the effect that when the Carnet has been completed in a language other than that of the country of importation, the Customs authorities may require a translation. In practice, this right is generally not exercised since Customs services have been given instructions as a rule not to do so if they are able to understand the information supplied. But, even in cases when these services require a translation, which is always at the expense of the ATA Carnet holder or his representative, this translation, in virtually all cases, is confined to the list of goods and more particularly to their trade description.

(Document No 550-1/552 of 8 August 1979)

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<sup>(\*)</sup> The Customs Co-operation Council (CCC) is now known as the World Customs Organization (WCO).

**3. Numbering of ATA Carnets by means of punch hole**

Nothing in the ATA Convention - including the terms of the Convention itself and the Annex dealing with the ATA Carnet model - precludes the use of punch holes for the numbering of ATA Carnets. This can be done without any problem by guaranteeing and/or issuing organizations who wish to do so.

(Document N6 550-1/579 of 31 March 1980)

**4. Description of the goods placed under cover of ATA Carnets**

It is up to the issuing organizations to ensure that the trade description of the goods covered by ATA Carnets is as accurate as possible so that in the event of regularization of the Carnets via payment of the chargeable import duties and taxes, the Customs authorities may classify the goods for customs purposes without any difficulty.

(Document No 550-1/395 of 21 May 1975)

**5. Value of goods to be stated on ATA Carnets**

a) Applicable rule and measures to ensure compliance

As provided in the model Carnet annexed to the ATA Convention, the value of goods to be stated on ATA Carnets is the export value in the country of issue of the Carnet.

With a view to preventing under-declaration of value, the issuing organizations should draw the attention of Carnet holders to the fact that they must declare a value corresponding to the true commercial value and should request them, if need be, to attach to their application for a Carnet a special statement certifying the accuracy of that value. Furthermore, the attention of the parties concerned should be drawn to the fact that they are liable to penalties, which might include seizure or confiscation of the goods, should cases of under-declaration of value be disclosed by the Customs services, either on temporary importation of the goods or on their dispatching under Customs transit, or on regularization of the ATA Carnet by payment of import duties and taxes.

If they happen to be notified of characterized fraudulent cases by Customs administrations, the issuing and/or guaranteeing organizations should assess the advisability of no longer issuing ATA Carnets, either temporarily or definitively, to users guilty of having knowingly made false declarations of value of goods imported under cover of such Carnets.

(Document No 550-1/644 of 30 July 1982)

b) Statement of amounts in the general list of goods

The partial or global values mentioned in the general list of goods covered by an ATA Carnet must be stated in a clear and precise way and so as to avoid any litigation concerning the currency in which such amounts are expressed. In this respect, abbreviations that may be misinterpreted - such as \$ which mean either dollar or escudo - are to be avoided.

(Document No 550-1/657 of 19 November 1982)

**6. Drawing up of the lists of goods shown on the reverse of ATA Carnets vouchers**

Issuing organizations must inform the ATA Carnets holders that, before showing their documents for Customs approval, they should accurately and legibly fill in the lists of goods figuring on the reverse of the temporary admission or transit vouchers, using the same indications (items, numbers, trade descriptions, etc.) as those given in the general list printed on the reverse of the Carnet cover.

ATA Carnets holders have full latitude to split their operations if they deem it useful.

(Document No 550-1/628 of 4 January 1982)

**7. Modification of the composition of ATA Carnets after their issue**

Supplementary sheets can be added to the ATA Carnets after they have been issued, either yellow sheets for exit and re-importation, or white sheets for entry or re-exportation or blue sheets for transit or even sheets corresponding to all these operations. But such a modification of the internal composition of the Carnets can be effected only by the issuing organization and not by the Carnet holder or any other unauthorized body (chamber of commerce or Customs service), even if a Customs official were to certify that the particulars given on these additional sheets conformed to those given on the initial sheets and actually concerned the same goods as those described in the general list on the reverse of the cover. Every precaution must be taken to ensure that the sheets added in this way are bona fide documents, and they must be used within the validity period of the Carnet to which they relate.

While modifications may be made, under the conditions outlined above, in the internal composition of the Carnets issued, no change may be made in the general list of goods on page 2 of the ATA carnet cover once that Carnet has been delivered.

(Documents Nos 550-1/455 and 555-23/6 of 22 November and 14 December 1976 and 550-1/540 of 10 April 1979)

## **PART II - USE OF ATA CARNETS**

### **1. Use of ATA Carnets by third persons - Power of attorney**

When an ATA Carnet is to be used by a third person, the holder should be recommended to make out a full power of attorney in favor of that person and a number of certified true copies, at least equal to that of the sheets to be used for all the operations to be carried out under cover of the Carnet in case of a strict application of Customs formalities.

(Document No 550-1/540 of 10 April 1979)

### **2. Instructions for use of ATA Carnets - Blue transit sheets**

Having delivered ATA Carnets to their holders, the issuing organizations must verify that the instructions given on page 3 of the cover have actually been completed by a paragraph 14 worded as follows:

*"14. When blue sheets are used, the holder is required to present the Carnet to the Customs office placing the goods in transit and subsequently, within the time limit prescribed for transit, to the specified Customs office of destination. Customs must stamp and sign the transit vouchers and counterfoils appropriately at each stage".*

### **3. Use of ATA Carnets for transit operations**

The use of an ATA Carnet to cover transit operations only cannot be authorized, since the Carnet has been created basically for purposes of temporary admission, and its use as transit document should only be considered as a corollary to its main function.

(Document No 550-1/567 of 1st October 1979)

### **4. Marking of the ATA Carnets by the Customs services - Recommendations to ATA Carnets holders**

The guaranteeing and/or issuing organizations should draw ATA Carnets holders' attention to the particular need to have their documents marked on crossing the borders of countries of temporary exportation or importation. However, it should be noted that exceptions to compulsory marking can occur in the following two cases:

- a) when a country of temporary exportation has abandoned the use of yellow exportation and re-importation sheets;
- b) when a country of temporary importation has granted temporary admission for general purposes with exemption from all documents, so that goods covered by an ATA Carnet are no longer subject to any specific Customs formalities.

Furthermore, it is pointed out that Customs administrations may abandon the use of transit visas for ATA Carnets when a simplified transit system not requiring completion of Customs formalities or the use of a national Customs document is applied to goods covered by an ATA Carnet.

(Document No 550-1/543 of 18 April 1979)

As regards the ATA Carnet holders who travel by air, they should, on the one hand, ascertain the hours during which ATA operations may be carried out in the airports used and should, on the other hand, arrive at the said airports in time to complete the formalities required.

(Document No 550-1/597 of 9 December 1980)

**5. Conditions for use of ATA Carnets in the United States - Production of the shipper's export declaration "SED"**

a) General rules

A declaration of the "SED" type used for statistical purposes (Shipper's Export Declaration), should in principle be made for all commercial exports leaving the United States, irrespective of the goods' origin. This obligation concerns the export of national goods as well as the re-export of foreign goods covered by ATA Carnets.

However shipments, the value of which per unit is less than 500 US dollars, are exempted from the production of a "SED" declaration, whatever their means of dispatch (mail or other means of transport). But exporters are nevertheless required by the statistical Services of the Department of Commerce to periodically submit statements concerning such export shipments, the value of which is less than 500 US dollars.

(Documents Nos 550-1/619 and 550-1/661 of 14 August 1981 and 25 November 1982)

b) Conditions for filling out and presenting the "SED" declaration

- 1) The "SED" export declaration forms are available in most of the major Customs offices. These forms may also be obtained from the Department of Commerce.
- 2) In the majority of cases, the shipper is not obliged to obtain approval for the export declaration by the Department of Commerce or the Customs administration prior to exporting the goods. Generally, the export declaration is simply given to the carrier who is obliged to present it to the Customs office. There is one exception to this procedure: when a cargo contains goods requiring an export license (for instance, weapons, ammunition, strategic equipment), the export declaration must be validated.
- 3) Two copies of the export declaration are sufficient; one is kept by Customs and the other is sent to the Statistical Services.

(Document No 550-1/621 of 10 December 1981)

**6. "Professional Equipment" and "Exhibitions and Fairs" Conventions**

a) Diverging interpretations by the Customs authorities

When Customs authorities refuse to accept an ATA Carnet issued in order to cover goods temporarily imported in pursuance of the "Professional Equipment" and "Exhibitions and Pairs" Conventions, because of divergent interpretations as to the contents of these two Conventions, they should act as flexibly as possible and, pending settlement of the dispute, authorize the entry of the goods in question.

So that the WCF/WATAC may intervene with the World Customs Organization (WCO) in this connection, the guaranteeing organizations are asked to report to the WATAC Secretariat, as and when they occur, specific cases of temporary importation on which divergent views were expressed by Customs authorities as regards the application of the two above mentioned Conventions.

(Document No 550-1/395 of 21 May 1975)



b) Special provisions for application

1) *"Professional Equipment" Convention: Period of re-exportation of temporarily imported equipment*

As regards the interpretation of the first sentence of Article 4 of the Customs Convention concerning the temporary importation of professional equipment, the WCO Permanent Technical Committee has, at its 113<sup>th</sup> and 114<sup>th</sup> sessions, expressed the opinion that the six month time-limit represents a standard time-limit before the expiry of which the re-exportation of professional equipment temporarily admitted free of import duties cannot be required under the terms of the Convention.

(Document No 550-1/643 of 15 July 1982)

2) *"Exhibitions and Fairs" Convention - Application in France*

Formalities for the customs clearance of goods intended for display at exhibitions, fairs or meetings must, without fail be completed at the Customs office nearest the place of the event. The goods concerned must therefore be sent to that office from the frontier office under the customs transit system in almost all cases.

It follows that when the goods shown on importation are accompanied by an ATA Carnet, the Carnet must contain the transit sheets necessary to cover both the dispatch of the goods to the competent Customs office and their re-exportation after the event, i.e. four transit sheets at least.

(Document No 550-1/572 of 11 March 1980)

**7. Commercial Samples**

a) Definition

The commercial samples which can be imported under cover of ATA Carnets are defined in Article 3 paragraph 1 of the "Commercial Samples" Convention (Geneva, 7 November 1952) as articles which are representative of a specified category of goods already produced or are models of goods whose manufacture is envisaged exclusive of identical articles produced by the same person or shipped to the same consignee in quantities such that, taken as a whole, they no longer constitute samples in accordance with the usual trade practice.

b) Identification

The ATA Convention, whose provisions take precedence over national legislation, simply provides that the goods temporarily imported in the framework of the ATA procedure must be entered on the general list on page 2 of the ATA Carnet cover. That list gives the details on all the goods covered by the Carnet, stating the following particulars for each item: trade description, marks and numbers if any, number, weight, or quantity, commercial value in the country of issue of the Carnet, and country of origin (if different from the country of issue of the Carnet). The reverse of the various sheets making up the ATA Carnet is printed with a schedule in the same form as that on page 2 of the front cover, and the item numbers entered on the vouchers must be the same as those used in drawing up the general list. The item number must be shown legibly on each piece of goods.

Under these conditions, if despite observance of the general requirements outlined above, a Customs authority nonetheless finds these requirements inadequate in order to ensure, at the time of the re- exportation, the identification of the samples temporarily imported under cover of an ATA Carnet, then it will be up to the said authority to place on the samples in question additional customs marks, such as seals or stamps, in order to obtain what it considers the indispensable additional guarantee.

(Document No 550-1/455 of 22 November 1976)

## 8. **Extension of the validity period of ATA Carnets - Prohibition**

Extension of the validity period of ATA Carnets cannot be authorized, given the practical drawbacks it entails and above all given the express provisions of the ATA Convention whose Article 4 stipulates that the issuing organization shall not deliver ATA Carnets with a period of validity exceeding one year from the date of issue, and whose Article 5 provides that the period fixed for the re-exportation of goods imported under cover of an ATA Carnet shall in no case exceed the period of validity of that Carnet.

(Documents Nos 550-1/399 and 550-1/664 of 18 July 1975 and 9 February 1983)

## 9. **Replacement of a Carnet coming to expiry by a new Carnet**

At its 89th and 90th sessions, the WCO Permanent Technical Committee agreed on the practice followed by certain Customs administrations of the Contracting Parties to the ATA Convention whereby replacement of a Carnet coming to expiry by a new Carnet was authorized so as to spare the Carnet holder from having to re-export the goods in question.

(Document No 550-1/456 of 26 October 1976)

The terms under which such a replacement is authorized have been fixed by the Customs authorities in each of the countries having decided to give effect to the WCO Technical Committee's above recommendation.

According to the information given to the WATAC Secretariat, countries accepting replacement Carnets are the following:

**European Union countries** (in accordance with Article 716a of EU Customs Code): Austria, Belgium/Luxembourg, Bulgaria, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Malta, The Netherlands, Poland, Portugal, Romania, Slovak Republic, Slovenia, Spain, Sweden and United Kingdom.

**Contracting Parties to the Istanbul Convention** (in accordance with Article 14, Annex A of the Istanbul Convention): Algeria, Andorra, Australia

[http://www.iccwbo.org/uploadedFiles/ATA/Manual/1334\\_Australia\\_Procedure\\_Replacement\\_Carnets.pdf](http://www.iccwbo.org/uploadedFiles/ATA/Manual/1334_Australia_Procedure_Replacement_Carnets.pdf), Belarus, Chile, China, Croatia, Hong-Kong, Israel, Macedonia (FYROM), Mauritius, Mongolia, Russia, South Africa, Switzerland, Thailand, Turkey and the above EU countries.

### **Other countries:**

Canada: (see below)

1. **Customs Notice N-591** dated 13 October 2004 is to announce a change in policy. The Canada Border Services Agency (CBSA) will now accept replacement A.T.A. Carnets for goods that will remain in Canada beyond 12 months.

2. Under the present temporary importation policy, goods may remain in Canada under the control of an A.T.A. Carnet for a maximum of 12 months. If a carnet holder wishes to keep goods documented on a carnet in Canada beyond 12 months, the goods must be transferred to a Form E29B, *Temporary Admission Permit*, and security posted in the amount of the duty and taxes that would be owed if the goods were permanently imported.
3. Effective June 1, 2004, replacement carnets may be accepted to cover goods that have been authorized by the local CBSA office to remain in Canada beyond 12 months. While an extension to the period of temporary importation is generally granted for six months at a time, in the case of goods documented on an ATA Carnet, where warranted, the CBSA officer may grant an extension of up to 12 months.
4. The replacement carnet must be presented to the local CBSA office prior to the expiry date of the original carnet. The replacement carnet must come into effect no later than the expiry date of the original carnet and the general list must be identical to the list presented with the original carnet. The importer may be required to present the goods for examination when requesting an extension to the time period.
5. The CBSA officer acquits the re-exportation voucher and counterfoil on the original carnet with a notation that the goods have been transferred to the new carnet. The voucher is forwarded to the customs office where the goods were imported to be matched with the importation voucher.
6. The CBSA officer processes the importation voucher and counterfoil of the new carnet with a notation that the goods have been transferred from the original carnet and the date the goods originally entered Canada.
7. Additional information concerning the A.T.A. Carnet process can be found in Memorandum D8-1-7, *Use of Carnets for the Temporary Admission of Goods*. This memorandum will be updated to reflect the information contained in this notice.
8. Any other questions concerning this notice should be directed to:  
Manager, Trade Incentives and Refunds Unit, Trade Incentives Programs Division,  
Admissibility Branch (4th floor, 150 Isabella Street - Ottawa ON K1A 0L8 -  
Telephone: (613) 954-6878 - Facsimile: (613) 952-3971)

Malaysia: The guaranteeing organization of the issuing country should write to the Malaysian NGO in order to obtain the authorization of the Malaysian customs which is then transmitted to the guaranteeing organization of the issuing country via the Malaysian guaranteeing organization.

Norway: If the validity of an ATA carnet expires before the temporary admission operation covered by that carnet has been completed, the Norwegian Customs authorities will accept - upon application - to regularize this carnet by issuing a new one (replacement carnet).

Singapore: Acceptance of a Replacement Carnet by the Singapore Customs requires their approval on a case to case basis.

Upon approval, the Customs' requirements/procedures are as follows:

- 1) **Replacement Carnet to Extend an Expiring Carnet**
  - a) Replacement Carnet must be applied before the original Carnet expires.
  - b) Date of issue of such Replacement Carnet must commence immediately after the expiry date of the original Carnet.
  - c) Except for a new validity date, all the information appearing on the Replacement Carnet must be identical to the original Carnet.

- d) The following wordings shall be typed on the Replacement Carnet's Front Green Cover (and, if space permits, also on the rest of the carnet sheets):

*"This Carnet is a replacement of the original ATA Carnet No. XXXX and is to be used strictly for the \*re-exportation/re-importation of the goods covered by the original Carnet which expired on (date)."*

*[\* to indicate whatever is applicable.]*

- e) Before the expiry of the original Carnet, both Replacement and original Carnet must be presented to the Singapore Customs HQ for their verification/validation/endorsement before use.
- f) Issuing country's Customs' validation on the exportation certificate of the Replacement Carnet is required.

2) **Replacement Carnet to Replace a Lost/Stolen/Destroyed Carnet**

(Note: In such situation, the Carnet Holder shall be advised to lodge a police report to authenticate the incident.)

- a) Replacement Carnet must be applied before the original Carnet expires.
- b) All the information, including the Carnet No., date of issue and validity date, appearing on the Replacement Carnet must be identical to the original Carnet.
- c) The following wordings shall be typed on the Replacement Carnet's Front Green Cover (and, if space permits, also on the rest of the carnet sheets):

*"This Replacement Carnet issued on (date of issue) replaces the original ATA Carnet No. XXXX and is used strictly for the \*re-exportation/re-importation of the goods covered by the original Carnet which has been \*lost/stolen/destroyed."*

*[\* to indicate whatever is applicable.]*

- d) The Replacement Carnet, together with the police report, must be presented to the Singapore Customs HQ for their verification/validation/endorsement before use.
- e) Issuing country's Customs' validation on the exportation certificate of the Replacement is required.

### **PART III - REGULARISATION OF ATA CARNETS**

#### **1. Relationship between guaranteeing organizations in the regularization of ATA Carnets**

All correspondence concerning the regularization of ATA Carnets should be exchanged exclusively between the guaranteeing organizations concerned. Direct exchanges of correspondence between a guaranteeing organization and an issuing organization which was not also a guaranteeing body was therefore quite unacceptable.

(Document No 550-1/512 of 10 April 1978)

#### **2. Drawing up of notifications to guaranteeing organizations**

The notifications addressed to one another by the guaranteeing organizations should be sufficiently clear as to their purpose and formulated in such a way that no misunderstanding can arise later on.

(Document No 550-1/657 of 19 November 1982)

#### **3. Postponement of the forwarding of the guarantee claims after the date of expiry of the ATA Carnets**

At its 109th and 110th sessions, the WCO Permanent Technical Committee agreed as a rule to the postponement of the forwarding of the guarantee claims after the date of expiry of the ATA Carnets to which the claims relate. However, this procedure is not systematically enforced by the Customs Administrations of the Contracting Parties to the ATA Convention.

(Document No 550-1/604 of 13 January 1981)

On this occasion, the Committee reaffirmed the right of Customs administrations to require the re-exportation of the goods within a period shorter than the period of validity of the ATA Carnet and to forward the claim against guarantee to the guaranteeing organization as soon as it became apparent that the conditions laid down for the operations under cover of the ATA Carnet had not been fulfilled.

#### **4. Submission of the proof of re-exportation**

When an ATA Carnet has not been regularly discharged at the time of re-exportation and leads to a claim by the Customs authorities, the proof of re-exportation can be provided under the conditions stated in Article 8 paragraph 2 of the ATA Convention. In such a case, the issuing guaranteeing organization must not necessarily send the Carnet itself, as documentary proof, to the guaranteeing organization of the country of temporary importation, but instead, only the re-importation counterfoil stamped by the Customs authorities of the country of departure or a photocopy of the counterfoil in question marked "Certified to conform to the original and bearing the official seal of the guaranteeing organization involved.

(Documents Nos 550-1/180 and 550-1/515 of 19 December 1969 and 12 June 1978)

Guaranteeing organizations are urged to take care that the documentary proofs they are led to present in this connection to the Customs authorities mention, in addition to the indications on the identification of the Carnet itself, the nature, the number and the value of the goods in question.

(Document No 550-1/493 of 24 November 1977)

## 5. Acceptability of the proof of re-exportation

<b>Recommendation:</b>
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**The World ATA Carnet Council recommends that national guaranteeing organizations react to messages from their counterparts requesting status of Customs decision in a dispute within a maximum period of two months.**

**Comments:**

**In preparing the above recommendation, the ATA Conciliation Committee referred to the following considerations:**

- (1) The Conciliation Committee reaffirmed the basic principle of the ATA guarantee chain, i.e. that the national guaranteeing organization (NGO) of the country of temporary importation has a right to reimbursement by the NGO of the country of issue of the Carnet, for import duties and taxes paid and legally due.

The creditor NGO should be reimbursed by the debtor NGO against presentation of the evidence according to Article 9 of the IBCC Interchamber Protocol and the decision made by the Customs of the country of import to reject the alternative proof submitted.

- (2) It is clear that the Customs authorities of the country of temporary admission are bound to respect, as a general rule, a three months period from the receipt of the proof furnished, to notify the guaranteeing organization of their decision, in accordance with the WCO Permanent Technical Committee (PTC) Opinion II.8 quin (see copy attached).
- (3) The Committee considered as improper handling of the dispute procedure the fact that a fax message by the debtor NGO, requesting status of Customs decision in a dispute and advising that in default of an answer within a specified period of time they would consider the case closed, is answered by the creditor NGO only more than one year later.
- (4) The Committee also considered that the obligation of NGOs to fully cooperate in the handling of a dispute (see Article 5, 1<sup>st</sup> sentence of IBCC Statement) includes the obligation to react within a reasonable time to a request from their counterparts. They should, therefore, reply even if they did not yet receive the decision by their Customs and can only say that they are still waiting for it.

***Opinion II.8 quin – Application of Article 7 of the ATA Convention***

*"Period for the Customs of the territory of temporary admission to advise the guaranteeing association of the acceptability of the proof of the re-exportation of the goods or of any other proper discharge of the ATA Carnet."*

*The Committee was asked by the International Bureau of Chambers of Commerce to consider recommending to Contracting Parties to the ATA Convention that the Customs authorities of the territory of temporary admission should advise the guaranteeing association of whether or not the proof furnished by that association of the re-exportation of the goods or of any other proper discharge of the ATA Carnet under the terms of Article 7 of the Convention was acceptable, within two months from the date on which such a proof was submitted.*

*The Committee noted that, in most cases, the Customs authorities promptly notified the guaranteeing associations of their decision in respect of the proof furnished. However, recognizing the problems for the issuing and guaranteeing associations if such a notification were unduly delayed, the Committee stressed the importance of a timely notification. It was agreed to recommend that, as a general rule, this notification should be made within three months from the receipt of the proof furnished.*

*WCO Permanent Technical Committee (PTC), 14<sup>th</sup>/148<sup>th</sup> Sessions*

## 6. Guarantee claims - Periods for notifying the sums due

### a) by the customs authorities

In accordance with Article 6 paragraph 4 of the ATA Convention, any claim addressed by the Customs authorities to a guaranteeing organization must be made within a year of the date of expiry of the validity of the Carnet. That claim must in principle be accompanied by notification of the import duties and taxes due. Given the fact, however, that in most cases the ATA Carnets are regularized rapidly and that ultimately no payment is due, it has been decided that such notification can be deferred but has to be made, without fail, within the period of six months provided for in Article 7 of the Convention. Upon expiry of that period, the guaranteeing organizations must deposit or pay provisionally the sums due.

(Document No 550-1/395 of 21 May 1975)

### b) by the guaranteeing organizations

The guaranteeing organizations must transmit as quickly as possible to the organizations concerned the sums that are claimed from them in guarantee by their Customs authorities. Any delay in such transmittal may endanger the right of the said guaranteeing organizations to provide, within the time-limits stipulated in paragraphs 1 and 2 of Article 7 of the ATA Convention, the proof of re-exportation of the goods or to challenge the validity of the sums claimed.

(Document No 550-1/560 of 29 November 1979)

## 7. Use of the standardized correspondence forms

In the interests of efficiency, the guaranteeing organizations are asked to use, in their correspondence on the occasion of the regularization of ATA Carnets, the following standardized forms, models of which are reproduced in Annex:

- A. Request for proof
- B. Letter sending evidence to the foreign guaranteeing organization
- C. Reminder of request for proof
- D. Letter inviting the foreign guaranteeing organization to pay the duties claimed by its Customs administration
- E. Notice of transfer of funds to the foreign guaranteeing organization
- F.
  - a) Letter closing a dispute
  - b) Request for payment of regularization fee
- G. Request for reimbursement by the foreign guaranteeing organization
- H. Reminder of request for reimbursement
- I. Last reminder for the production of proof

These forms are printed in the two working languages of the ICC and the WCF (French and English) but there is no objection to a guaranteeing organization's drawing them up in a greater number of languages, provided one of them is either French or English.

Moreover, each guaranteeing organization may use the international forms as a basis for its correspondence with the Chambers issuing ATA Carnets on a national level.

(Document No 550-1/228 of 4 November 1971)

In order to facilitate research and at the same time obviate any risk of error or omission, guaranteeing organizations are advised to deal with only one dispute per form, regardless of the form used.

(Documents Nos 550-1/368 Rev., 550-1/540 and 550-1/560 of 28 November 1974, 10 April and 29 November 1979)

**8. Reminder of requests for justification**

It is recommended that the guaranteeing organizations, in the event that a request for justification prepared on standardized correspondence form "A" has not been acted upon at the end of an initial 3-4 month time period, systematically send a reminder of this request prepared on standardized correspondence form "C".

(Documents Nos 550-1/512 and 550-1/560 of 10 April 1978 and 29 November 1979)

**9. ATA documents made out in a language other than the ICC/WCF official languages**

In order to facilitate the process of regularization of ATA Carnets, guaranteeing organizations are requested:

- to use, without fail, one of the two ICC/WCF official languages (English and French) in the correspondence they exchange in this connection;
- in addition, to enclose an English or French translation, as the case may be, with the customs receipts made out in another language.

Concerning customs receipts, however, it is advisable to note that the "G" standardized correspondence form includes a breakdown in English or French, under the appropriate headings, of the sum paid to the Customs Authorities: this breakdown should generally suffice to meet the needs of the debtor guaranteeing organization.

(Document No 550-1/628 of 4 January 1982)

**10. Period during which ATA documents must be kept by the guaranteeing and/or issuing organizations**

In accordance with the opinion stated by the WCO Permanent Technical Committee, the guaranteeing and/or issuing organizations continue, in principle, to be free to dispose as they wish of the ATA Carnets for which no claim had been made by the Customs authorities before the expiry of the 12-month period provided in Article 6, paragraph 4 of the ATA Convention, to which must be added the 12-month period provided for the validity of the Carnet. In addition to those two periods, time must be allowed for the exchange of letters on the international level. However, with regard to Carnets on which a claim had been made, as well as in certain exceptional cases, such as action taken before the courts, it is understood that the ATA Carnets would have to be kept until such time as the corresponding disputes are finally settled.

Since this is a mere opinion, which is not binding on the Contracting Parties to the ATA Convention, the guaranteeing and/or issuing organizations are urged, in order to avoid any difficulties, to approach their Customs authorities so as to ascertain whether they agree to abide by the views thus expressed by the WCO Permanent Technical Committee and to regulate in accordance with them the provisions for the application of the directives in question.

(Document No 550-1/477 of 31 May 1977)



## PART IV - REFUND OF DUTIES BETWEEN GUARANTEEING ORGANIZATIONS

### 1. Sums to be refunded

a) Principle

In the event of regularization of ATA Carnets by the payment of import duties, the sums which are to be refunded between guaranteeing organizations are, in accordance with the provisions in Articles 6 and 7 of the ATA Convention, those sums directly claimed by the Customs authorities.

b) Regularization fee

Among the import duties and taxes which are due, a regularization fee may be collected by the Customs authorities, under Article 9 of the ATA Convention, in cases where an ATA Carnet, not having been regularly discharged, those authorities accept, as proof of the re-exportation of the goods, the particulars the Customs authorities of another Contracting Party have mentioned on the ATA Carnet on importation or re-importation, or a certificate issued by those authorities based on the indications shown on a voucher detached from the Carnet on importation or re-importation into their territory, or any other proof stating that the goods are outside the country of importation (cases covered in Article 8, paragraph 2 of the ATA Convention).

For the time being, only the Customs authorities in the following countries charge a regularization fee under the terms below:

a) Austria

Austrian Customs authorities charge a regularization fee of 10 % of the import duties and taxes that should have been occurred in case proof of indirect re-exportation were not submitted, but this amount shall not exceed EUR 93,60.

The regularization fee refers to Article 9 of the ATA Convention, Article 11 of Annex A to the Istanbul Convention and to Article 105 ZR-DG (of national Customs Legislation Implementing Provisions ) the regularization fee as an administrative duty, which amount is generally laid down yearly, results in a maximum of EUR 93,60 for 2003.

b) China

Chinese Customs authorities apply a regularization fee of RMB 350,00 on each Carnet, in accordance to Article 9 of the ATA Convention, Article 11 of Annex A to the Istanbul Convention and Article 23 of the Regulations of Customs Control of PR China for the temporary admission of goods under cover of ATA Carnets.

c) France

French Customs reserve the right to impose penalties or regularization fees in cases where only an indirect proof of the re-exportation can be provided.

d) Malaysia

Penalties may be imposed if the Carnet holder has not complied with the Malaysian Customs requirements.

e) Netherlands

Dutch Customs do not charge regularization fees in case proof is submitted within the prescribed six-month period for the production of proof.

After this period, the Dutch NGO has to pay to its Customs the duties and taxes due. In case the proof is received after the six-month period (and payment) and the Dutch NGO has to apply for a reconsideration of the payment (at a "higher level" within the Customs organization), Customs may charge the 10% of the duty and taxes as a penalty/ regularization fee (with a maximum of € 90,-). The consideration(s) to charge a fee takes place on a "case-by-case-basis".

- f) Serbia  
Serbian Customs require the payment of a regularization fee, in accordance with Article 9 of the ATA Convention (2620,00 Serbian Dinars).
- g) Singapore  
Singapore Customs do not impose regularization fees. However, fines may be imposed when the Carnet holder has not complied with Customs requirements.
- h) Spain  
The amount of the regularization fee charged varies according to the value of the disputed goods.
- i) Switzerland  
According to Article 9 of the ATA Convention and Article 11 of Annex B to the Istanbul Convention, a regularization fee is collected by the Swiss Customs authorities when the proof of re-exportation of the goods imported into Switzerland under cover of an ATA Carnet is provided by a document other than the re-exportation certificate in the Carnet.

The regularization fee is calculated as follows:

- 5% of import duties
- Minimum fee: CHF 20
- Maximum fee: CHF 100

- j) United States
- Submitting proof of indirect re-exportation (re-importation, importation into another country) in the form of a validated carnet counterfoil/voucher will result in a regularization fee of 50 USD.
  - Submitting proof of indirect re-exportation (re-importation, importation into another country) in the form of any other acceptable documents (i.e., non carnet proof: certification by foreign customs, certified freight documents, landing certificates listing the carnet number) will result in a regularization fee of 100 USD.

In this respect, it should be noted that the Customs Authorities of Luxembourg consider that the holders of ATA Carnets which were not regularized at the time of re-exportation of the goods are guilty of an infringement in that they have not complied with the conditions and prescriptions laid down by the Luxembourg legislation for temporary duty-free admission. Accordingly, they terminate that infraction by the payment of a sum which is to be considered as a customs fine and not as a regularization fee as such.

## 2. Sums excluded from refund

- a) There can be no refund of sums which the guaranteeing organizations have to collect on their own behalf, to cover costs or the fees for regularization of a file or other similar costs. Such costs in fact constitute general running costs whose financing should normally be covered by the price at which national ATA Carnets are sold.
- (Documents Nos 550-1/366, 550-1/378 and 550-1/455 of  
21 November 1974, 6 March 1975 and 22 November 1976)
- b) Likewise, the sums corresponding to forwarding agents' fees cannot be refunded between guaranteeing organizations, as there is no provision for intervention by those intermediaries in the regularization of ATA Carnets.

(Documents Nos 550-1/433 and 550-1/455 of 18 June 1976 and 22 November 1976)

### **3. Information about the sums claimed**

It is up to the guaranteeing organizations to ask their Customs Authorities to provide, if they do not already do so, the data on the basis of which the import duties and taxes which they must pay or deposit were calculated, and to append such information in support of their requests for refund which, in all events, must be accompanied by proofs of payment.

(Document No 550-1/457 of 16 November 1976)

### **4. Currency to be used in requests for duty refunds**

In accordance with Articles 8 and 9 of the WCF Interchamber Protocol, claims for refunds should relate to the duties paid in a national currency to the creditor Customs Administration and not to such duties expressed in another currency.

(Documents Nos 550-1/628 and 550-1/634  
of 4 January and 19 February 1982)

### **5. Time-limits for refunds - Drawing up claims for pending settlements**

In accordance with Article 9 of the WCF Interchamber Protocol, refunds of duties between guaranteeing organizations must be made within two months after the proofs of payment have been received (customs receipt), original or photocopy. Failing such proof, debtor-guaranteeing organizations may refuse to comply with the claims they receive.

(Documents Nos 550-1/445 and 550-1/628 of 18 June 1976 and 4 January 1982)

In order to ensure the observation of the two month time-limit mentioned above, the following procedure has been established:

At the beginning of each month - on 5 for instance - creditor guaranteeing organizations must send the debtor guaranteeing organizations a claim for the refunds pending on the expiry of the mandatory time-limit of two months. A copy of the claim must be forwarded to the WCF/WATAC Secretariat as the latter may be required to approach the organizations concerned. Debtor organizations regarding the claim as unfounded or stating that measures have been taken to comply with it, must forward to the WCF/WATAC Secretariat a copy of their reply to the creditor organization.

The provision in question applies to ordinary refunds between guaranteeing organizations, as described under Articles 8 and 9 of the WCF Interchamber Protocol, and to the refund of duties and taxes charged by the Customs Administrations which should likewise be refunded to the creditor guaranteeing organizations within two months of their payment.

### **6. Payment of refunds in countries where exchange regulations are in force**

Owing to the long delay occasionally involved in transferring money abroad due to the exchange regulations in force in certain countries, the debtor guaranteeing organizations are deemed to have honored their commitments once they forward to the creditor guaranteeing organizations written proof, in the form of a photocopy, for example, of the order of payment sent to their bank for the refund of sums due and subject to the subsequent receipt of funds by the creditor organizations.

(Documents Nos 550/481 and 550-1/628 of 2 May 1977 and 4 January 1982)

## **7. Costs relating to refunds**

The contractual obligation which stems from Article 9 of the WCF Interchamber Protocol can only be fulfilled if the sums ultimately received by the guaranteeing organizations are absolutely equal to the sums which they have paid to their Customs Authorities; failing this the organizations would suffer a loss which they obviously have no reason to bear.

It follows that when they refund import duties and taxes to another guaranteeing organization, the debtor guaranteeing organizations must bear all the expenses incurred for that purpose be they bank charges or other. This means that transfer instructions must be so worded as to make it perfectly clear that the relevant expenses are to be borne by the instructing organization both in the country of departure and in the country of destination.

(Documents Nos 550-1/368 Rev and 550/481 of 28 November 1974 and 2 May 1977)

## **PART V - PROVISIONS RELATING TO STATISTICS**

### **1. Statistics on the delivery of ATA Carnets**

In view of the interest to all the parties concerned (guaranteeing organizations, World Customs Organization and WCF/WATAC Secretariat) in monitoring the development of the ATA Chain, both globally and in each country, the guaranteeing organizations must supply in January and July of each year statistics on the ATA Carnets issued under their responsibility during the elapsed half. Those statistics must show the number of Carnets issued, the total value of Carnets issued with an indication of the maximum and minimum values of the goods covered by these documents as well as the main goods for which Carnets were delivered.

Specific directives are sent in due time to the guaranteeing organizations through the WCF/WATAC Secretariat.

### **2. Statistics on the disputes arising out of the operation of the ATA System**

In reply to a request from the World Customs Organization the guaranteeing organizations are required to draw up, each year, statistics on the disputes arising out of the functioning of the ATA System, making a distinction between disputes concerning ATA Carnets issued at national level and those concerning foreign Carnets.

With regard to the first category of disputes, the figures must, in addition to indicating the total number of Carnets issued during the year in question, be broken down as follows:

**Column 1:** Name of country

**Column 2:** Total number of Carnets issued in the reference year

**Column 3:** Total number of claims (A letters) received from foreign national guaranteeing organizations during the reference year. The claims may concern Carnets issued in 2002, 2003 or 2004.

**Column 4:** Number of claims received as compared to the number of Carnets issued in the reference year (expressed in percentage, i.e. column 3 divided by column 2)

**Column 5:** Total number of claims settled in the reference year, including claims received in previous years (addition of columns 6+12+17)

**Columns 6 to 16:** Claims due to Carnet holders' errors:

- **Column 6:** Number of claims settled without payment of duties and taxes or regularization fees

- **Column 7:** Number of claims settled without payment as compared to total number of claims settled (expressed in percentage, i.e. column 6 divided by column 5)

- **Column 8:** Number of claims settled with payment of Customs duties and taxes

- **Column 9:** Total amount of Customs duties and taxes paid (to be given in US \$ only and not in national currency)

- **Column 10:** Number of claims settled with payment of regularization fees

- **Column 11:** Total amount of regularization fees paid (to be given in US \$ only and not in national currency)

- **Column 12:** Total number of claims settled with payment (addition of columns 8+10)

- **Column 13:** Number of claims settled with payment as compared to total number of claims settled (expressed in percentage, i.e. column 12 divided by column 5)

- **Column 14:** Number of claims settled with payment as compared to the total number of Carnets issued during the reference year (expressed in percentage, i.e. column 12 divided by column 2)

- **Column 15:** Amounts paid by the national guaranteeing organization and reimbursed by the holders or their guarantees (to be given in US \$ only and not in national currency)

- **Column 16:** Amounts paid by the national guaranteeing organization and reimbursed by the issuing organization or agent (to be given in US \$ only and not in national currency)

**Column 17:** Number of claims not due to Carnet holders' errors and settled without payment

**Column 18:** Number of claims not due to Carnet holders' errors as compared to the total number of claims settled during the reference year (expressed in percentage, i.e. column 17 divided by column 5)

**Column 19:** Number of claims not settled at the end of the reference year, including claims received in previous years

With regard to the second category of disputes the figures must be broken down as follows:

**Column 1:** Name of country

**Column 2:** Total number of claims (A letters) received from national Customs during the reference year. The claims may concern Carnets issued in 2002, 2003 or 2004.

**Column 3:** Total number of claims settled in the reference year, including claims received in previous years (addition of columns 4+10+12)

**Columns 4 to 11:** Claims due to Carnet holders' errors

- **Column 4:** Number of claims settled without payment of duties and taxes

- **Column 5:** Number of claims settled without payment of duties and taxes as compared to total number of claims settled (expressed in percentage, i.e. column 4 divided by column 3)

- **Column 6:** Number of claims settled with payment of Customs duties and taxes

- **Column 7:** Total amount of Customs duties and taxes paid (given in US \$ only and not in national currency)

- **Column 8:** Number of claims settled with payment of regularization fees

- **Column 9:** Total amount of regularization fees paid (given in US \$ only and not in national currency)

- **Column 10:** Number of claims settled with payment of Customs duties and taxes (addition of columns 6+8)

- **Column 11:** Number of claims settled with payment as compared to total number of claims settled (expressed in percentage, i.e. column 10 divided by column 3)

**Column 12:** Number of claims not due to Carnet holders' errors and settled without payment of regularization fees

**Column 13:** Number of claims not due to Carnet holders' errors and settled without payment of regularization fees as compared to the total number of claims settled (expressed in percentage, i.e. column 12 divided by column 3)

**Column 14:** Number of claims not settled at the end of the reference year, including claims received in previous years

Specific directives are sent in due time to the guaranteeing organizations through the WCF/WATAC Secretariat.

## **PART VI - MISCELLANEOUS PROVISIONS**

### **1. Numerical description of dates in ATA documents**

With a view to ensuring the uniformity of presentation desired and avoiding risks of error or confusion, the guaranteeing organizations are requested to adopt the decreasing numerical order: year – month - day - in the description of dates in correspondence concerning ATA documents. The use of this order has been recommended by the International Standardization Organization (ISO/ R 2014-1971) as well as by the ECH/Geneva International Trade Procedures Working Party (Recommendation No 7 of October 1975).

The date of 20 February 1979 should therefore be written as follows: 1979-02-20, the particulars relating to the year, month and day being separated by a dash.

(Document No 550-1/540 of 10 April 1979)

### **2. Disputes relating to Luxembourg**

Should a dispute arise over an ATA Carnet issued from or shipped to the Grand Duchy of Luxembourg, the guaranteeing organization concerned should contact the Fédération des Chambres de Commerce et d'Industrie de Belgique (FCCIB): Rue Montoyer 3 - B-1000 Bruxelles, which is the guaranteeing body for Carnets within the territory of the "Union Economique Belgo-Luxembourgeoise".

(Document No 550-1/153 of 10 April 1969)

### **3. Fee collected on behalf of the ICC/WCF/WATAC**

When issuing each ATA Carnet, the guaranteeing organizations must collect a fee on behalf of the ICC/WCF to be included in the price of each Carnet sold to its holder. The total of such fees is to be paid twice yearly to the International Headquarters of the ICC, upon receipt of the relevant debit note from the secretariat.

**MODELES DE FORMULAIRES DE CORRESPONDANCE NORMALISES ATA  
MODELS OF ATA STANDARDIZED CORRESPONDENCE FORMS**

**Demande de Justification/*Request for proof***

Carnet ATA No	(facultatif/ <i>optional</i> )
ATA Carnet No.	No d'enregistrement du litige <i>Registration No. of dispute</i>
Référence à rappeler dans la correspondance / Reference to be quoted in all correspondence	

- A1. Titulaire/*Carnet holder*
- A2. Chambre de Commerce émettrice/*Issuing Chamber of Commerce*
- A3. a) Date d'échéance du carnet/*Date of expiry of validity of the carnet*  
b) Date fixée pour la réexportation des marchandises  
*Date fixed for the re-exportation of the goods*
- A4. Date d'importation/*Date of importation*
- A5. Bureau de douane d'entrée/*Customs office of entry*
- A6. Date de la demande de la douane et délai pour la présentation des justificatifs  
*Date of Customs claim and time limit for the presentation of proof*
- A7. Votre dernière lettre du..... (Ref. No)  
*Your last letter of..... (Ref. No. )*
- A8. Notre dernière lettre du..... (Ref. No.)  
*Our last letter of..... (Ref. No. )*
- A9. Observations particulières  
*Special observations*

Messieurs/Dear Sirs,

- A10. Les autorités douanières de .....ne sont pas en possession des justificatifs de réexportation des marchandises importées temporairement dans leur pays sous couvert du carnet susmentionné.  
*The Customs authorities of.....have no evidence of the re-exportation of the goods temporarily imported into their country under cover of the above mentioned carnet.*
- A11. (facultatif)  
Le montant des droits réclamés s'élève à .....  
*(optional)*  
*The duties claimed amount to .....*
- A12. Nous vous prions de nous faire parvenir les justificatifs.  
*We kindly request you to send us the necessary evidence.*
- A13. Si ces justificatifs ne sont pas produits à la date du.....ou ne sont pas acceptée, les autorités douanières de..... exigeront le versement de la garantie que nous avons fournie pour le Carnet en cause et qui couvre les droits d'importation, majorés de 10%.  
*If the evidence is not provided by the .. ..... (date) or if it is not accepted, the Customs authorities of..... will require the payment under the guarantee which we have provided for the carnet in question and which covers the import duties plus 10%.*
- A14. Au cas où des droits réduits seraient applicables, nous vous prions de nous faire parvenir les pièces nécessaires.  
*In case reduced rates of Customs duties would be applicable, please send us the relevant documents.*

Veillez agréer, Messieurs, l'expression de nos sentiments distingués.  
*Yours sincerely.*



Carnet ATA No	(facultatif/ <i>optional</i> )
ATA Carnet No.	No d'enregistrement du litige <i>Registration No. of dispute</i>
Référence à rappeler dans la correspondance / <i>Reference to be quoted in all correspondence</i>	

- B1. Titulaire/*Carnet holder*
- B2. Chambre de Commerce émettrice/*Issuing Chamber of Commerce*
- B3. a) Date d'échéance du carnet/*Date of expiry of validity of the carnet*  
b) Date fixée pour la réexportation des marchandises/  
*Date fixed for the re-exportation of the goods*
- B4. Date d'importation/*Date of importation*
- B5. Bureau de douane d'entrée/*Customs office of entry*
- B6. Date de la demande de la douane et délai pour la présentation des justificatifs  
*Date of Customs claim and time limit for the presentation of proof*
- B7. Votre dernière lettre du.....(Ref. No)  
*Your last letter of..... (Ref. No. )*
- B8. Notre dernière lettre du..... (Ref. No.)  
*Our last letter of..... (Ref. No. )*
- B9. Observations particulières/*Special observations*

Messieurs/*Dear Sirs,*

- B10. Nous avons l'honneur de vous faire parvenir, ci-joint, les documents désignés ci-dessous. Les photocopies n'ont pas à nous être retournées.  
*Please find enclosed the documents listed below. The photocopies are not to be returned to us.*

Pièces jointes (à énumérer)/*Enclosures (to be enumerated)*

- B11. Ces justificatifs nous paraissent établir que les marchandises ont été totalement / partiellement réexportées.  
*These documents seem to us to establish that the goods have been entirely/partially reexported.*
- B12. Nous vous prions de nous faire connaître la décision prise au sujet du règlement du litige et, si une somme doit être versée, de nous indiquer le montant, et, si possible, le mode de calcul.  
*We kindly request you to inform us of the decision taken concerning the regularization of the dispute and, if payment is required, to communicate to us the amount and if possible the method of calculation.*

Veillez agréer, Messieurs, l'expression de nos sentiments distingués.  
*Yours sincerely,*

Carnet ATA No ATA Carnet No.	(facultatif/ <i>optional</i> ) No d'enregistrement du litige <i>Registration No. of dispute</i>
Référence à rappeler dans la correspondance / <i>Reference to be quoted in all correspondence</i>	

- C1. Titulaire/*Carnet holder*
- C2. Chambre de Commerce émettrice/*Issuing Chamber of Commerce*
- C3. a) Date d'échéance du carnet/*Date of expiry of validity of the carnet*  
b) Date fixée pour la réexportation des marchandises  
*Date fixed for the re-exportation of the goods*
- C4. Date d'importation/*Date of importation*
- C5. Bureau de douane d'entrée/*Customs office of entry*
- C6. Date de la demande de la douane et délai pour la présentation des justificatifs  
*Date of Customs claim and time limit for the presentation of proof*
- C7. Votre dernière lettre du..... (Ref. No)  
*Your last letter of..... (Ref. No. )*
- C8. Notre dernière lettre du..... (Ref. No.)  
*Our last letter of..... (Ref. No. )*
- C9. Observations particulières/*Special observations*

Messieurs/*Dear Sirs,*

- C10. Aucun justificatif utilisable ne nous étant parvenu, nous avons l'honneur de vous rappeler notre lettre visée ci-dessus et vous prions de nous donner une réponse avant la fin du délai de présentation des justificatifs qui expire le .....

Passé ce délai, le versement de la garantie deviendra exigible et son remboursement vous sera réclamé.

*Failing receipt to date of adequate evidence, we would refer to our above mentioned letter and would kindly request you to furnish the required documents within the time limit fixed for the presentation of such proof which expires on .....*

*After this date, the payment of duties under the guarantee will be required and reimbursement of the amount will be claimed from you.*

- C11. (facultatif)/(*optional*)  
Le montant des droits réclamés s'élèvent à .....  
*The duties claimed amount to.....*

Veuillez agréer, Messieurs, l'expression de nos sentiments distingués.  
*Yours sincerely,*

**Letter invitant l'organisation garante étrangère à payer  
à son administration douanière les droits réclamés**

**D**

***Letter inviting the foreign guaranteeing organization  
to pay the duties claimed by its Customs administration***

Carnet ATA No	(facultatif/optional)
ATA Carnet No.	No d'enregistrement du litige <i>Registration No. of dispute</i>
Référence à rappeler dans la correspondance / <i>Reference to be quoted in all correspondence</i>	

- D1. Titulaire/*Carnet holder*
- D2. Chambre de Commerce émettrice/*Issuing Chamber of Commerce*
- D3. a) Date d'échéance du carnet/*Date of expiry of validity of the carnet*  
b) Date fixée pour la réexportation des marchandises  
*Date fixed for the re-exportation of the goods*
- D4. Date d'importation/*Date of importation*
- D5. Bureau de douane d'entrée/*Customs office of entry*
- D6. Date de la demande de la douane et délai pour la présentation des justificatifs  
*Date of Customs claim and time limit for the presentation of proof*
- D7. Votre dernière lettre du..... (Ref. No)  
*Your last letter of..... (Ref. No. )*
- D8. Notre dernière lettre du..... (Ref. No.)  
*Our last letter of..... (Ref. No. )*
- D9. Observations particulières/*Special observations*

Messieurs/Dear Sirs,

- D10. Les justificatifs demandés ne pouvant pas être produits dans le délai imparti, nous vous prions de régulariser le litige par le paiement de la garantie.  
*As we are not able to furnish the proof requested within the allowed time limit, we would kindly request you to settle the dispute by paying the amount by the guarantee.*
- D11. Vous voudrez bien nous faire connaître le montant de la somme à vous rembourser et, si possible, le mode de calcul (mention à rayer si les informations ont déjà été fournies).  
*Please also inform us of the exact amount to be reimbursed to you, and if possible of the method of calculation (to be deleted if the information has already been supplied)*

Veillez agréer, Messieurs, l'expression de nos sentiments distingués.  
*Yours sincerely,*

Carnet ATA No	(facultatif/ <i>optional</i> )
ATA Carnet No.	No d'enregistrement du litige <i>Registration No. of dispute</i>
Référence à rappeler dans la correspondance / <i>Reference to be quoted in all correspondence</i>	

- E1. Titulaire/*Carnet holder*
- E2. Chambre de Commerce émettrice/*Issuing Chamber of Commerce*
- E3. a) Date d'échéance du carnet/*Date of expiry of validity of the carnet*  
b) Date fixée pour la réexportation des marchandises/  
*Date fixed for the re-exportation of the goods*
- E4. Date d'importation/*Date of importation*
- E5. Bureau de douane d'entrée/*Customs office of entry*
- E6. Date de la demande de la douane et délai pour la présentation des justificatifs/  
*Date of Customs claim and time limit for the presentation of proof*
- E7. Votre dernière lettre du..... (Ref. No)  
*Your last letter of..... (Ref. No. )*
- E8. Notre dernière lettre du..... (Ref. No.)  
*Our last letter of..... (Ref. No. )*
- E9. Observations particulières  
*Special observations*

Messieurs/Dear Sirs,

- E10. En règlement du litige susvisé, nous vous avons envoyé, le....., par l'intermédiaire de ....., la somme de ..... que vous nous aviez réclamée dans la lettre visée ci-dessus.  
*In settlement of the above claim, we have remitted to you on ..... through .....the sum of ..... which you claimed in your letter referred to above.*

Veuillez agréer, Messieurs, l'expression de nos sentiments distingués.  
*Yours sincerely,*

Carnet ATA No ATA Carnet No.	(facultatif/optional) No d'enregistrement du litige <i>Registration No. of dispute</i>
Référence à rappeler dans la correspondance / <i>Reference to be quoted in all correspondence</i>	

- F1. Titulaire/Carnet holder
- F2. Chambre de Commerce émettrice/*Issuing Chamber of Commerce*
- F3. a) Date d'échéance du carnet/*Date of expiry of validity of the carnet*  
b) Date fixée pour la réexportation des marchandises  
*Date fixed for the re-exportation of the goods*
- F4. Date d'importation/*Date of importation*
- F5. Bureau de douane d'entrée/*Customs office of entry*
- F6. Date de la demande de la douane et délai pour la présentation des justificatifs  
*Date of Customs claim and time limit for the presentation of proof*
- F7. Votre dernière lettre du ..... (Ref. No.)  
*Your last letter of..... (Ref. No. )*
- F8. Notre dernière lettre du ..... (Ref. No.)  
*Our last letter of..... (Ref. No. )*
- F9. Observations particulières  
*Special observations*

Messieurs/Dear Sirs,

F10 Nous avons l'honneur de vous faire connaître que notre administration douanière qui avait ouvert le litige par sa demande visée ci-dessus, ayant examiné les justificatifs fournis, considère ce litige réglé:

- a) pour ce qui concerne notre organisation garante
- b) contre paiement de la taxe de régularisation s'élevant à .....que nous vous prions de rembourser dans les meilleurs délais
- (Rayer la mention inutile)

*We have pleasure in informing you that our Customs administration which opened the dispute by the claim referred to above, having examined the evidence provided, considers the said dispute regularised:*

- a) *in as far as our guaranteeing organization is concerned*
- b) *subject to payment of the regularisation fee of ..... which we would appreciate your reimbursing us at your earliest convenience*
- (Please delete the section which does not apply)

F11. Nous vous renvoyons les documents énumérés aux pièces jointes.  
*We are returning to you the attached documents listed below.*

Veuillez agréer, Messieurs, l'expression de nos sentiments distingués.  
*Yours sincerely,*

Pieces jointes (à énumérer)/*Enclosures( to be enumerated)*

Carnet ATA No ATA Carnet No.	(facultatif/optional) No d'enregistrement du litige <i>Registration No. of dispute</i>
Référence à rappeler dans la correspondance / <i>Reference to be quoted in all correspondence</i>	

- G1. Titulaire/*Carnet holder*
- G2. Chambre de Commerce émettrice/*Issuing Chamber of Commerce*
- G3. a) Date d'échéance du carnet/*Date of expiry of validity of the carnet*  
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*Your last letter of ..... (Ref. No. )*
- G8. Notre dernière lettre du ..... (Ref. No.)  
*Our last letter of ..... (Ref. No. )*
- G9. Observations particulières/*Special observations*

Messieurs/Dear Sirs,

- G10. La régularisation du carnet susvisé a donné lieu de notre part au versement de la somme de  
.....  
*In connection with the regularization of the above mentioned carnet, we have paid the sum of .....*
- G11. La ventilation du montant ci-dessus est la suivante :  
*The breakdown of the above amount is as follows:*
- G12. Nous vous prions de rembourser cette somme par .....  
*Kindly reimburse this sum through .....*

Veuillez agréer, Messieurs, l'expression de nos sentiments distingués.  
*Yours sincerely,*

**Rappel de la demande de remboursement**  
**Reminder of the request for reimbursement**

H

Carnet ATA No ATA Carnet No.	(facultatif/optional) No d'enregistrement du litige Registration No. of dispute
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Référence à rappeler dans la correspondance / *Reference to be quoted in all correspondence*

- H1. Titulaire/Carnet holder
- H2. Chambre de Commerce émettrice/Issuing Chamber of Commerce
- H3. a) Date d'échéance du carnet/Date of expiry of validity of the carnet  
b) Date fixée pour la réexportation des marchandises  
*Date fixed for the re-exportation of the goods*
- H4. Date d'importation/*Date of importation*
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- H8. Notre dernière lettre du ..... (Ref. No.)  
*Our last letter of ..... (Ref. No. )*
- H9. Observations particulières/*Special observations*

Messieurs/Dear Sirs,

- H10. Par notre dernière lettre du ..... nous vous avons demandé de rembourser à la Chambre de Commerce de ..... la somme de .....représentant les droits et taxes/frais de régularisation versés aux autorités douanières intéressées pour la régularisation du carnet ci-dessus.  
*In our last letter of .....we requested you to reimburse the Chamber of Commerce of .....the sum of .....representing the duties and taxes/regularization fee paid to the Customs authorities concerned in connection with the regularization of the above-mentioned carnet.*
- H11. Nos services financiers nous signalent qu'ils n'ont pas encore reçu cette somme.  
*Our accounts section informs us that this sum has not yet been received.*
- H12. Nous vous serions reconnaissants de bien vouloir nous la faire parvenir dans les meilleurs délais par .....  
*We would therefore kindly ask you to remit to us the amount concerned as soon as possible through .....*

Veuillez agréer, Messieurs, l'expression de nos sentiments distingués.  
*Yours sincerely,*

**Ultime rappel de production des justificatifs**  
***Last reminder for the production of proof***

I

Carnet ATA No	(facultatif/optional)
ATA Carnet No.	No d'enregistrement du litige Registration No. of dispute
Référence à rappeler dans la correspondance / <i>Reference to be quoted in all correspondence</i>	

11. Titulaire/Carnet holder
12. Chambre de Commerce émettrice/Issuing Chamber of Commerce
13. a) Date d'échéance du carnet/Date of expiry of validity of the carnet  
b) Date fixée pour la réexportation des marchandises/  
*Date fixed for the re-exportation of the goods*
14. Date d'importation/*Date of importation*
15. Bureau de douane d'entrée/*Customs office of entry*
16. Date de la demande de la douane et délai pour la présentation des justificatifs  
*Date of Customs claim and time limit for the presentation of proof*
17. Votre dernière lettre du ..... (Ref. No)  
*Your last letter of ..... (Ref. No. )*
18. Notre dernière lettre du ..... (Ref. No.)  
*Our last letter of ..... (Ref. No. )*
19. Observations particulières/*Special observations*

Messieurs/Dear Sirs,

- I10. Le délai prévu par la Convention douanière appropriée pour la production des justificatifs venant prochainement à expiration, nos autorités douanières vont nous demander incessamment de verser les droits, taxes et amendes exigibles du fait de la non réexportation des marchandises reprises sur le carnet susvisé.  
*The time limit laid down by the appropriate Customs Convention for the production of evidence will shortly expire and our Customs authorities will therefore claim in the near future the duties, taxes and fines payable in view of the non re-exportation of the goods covered by the above-mentioned carnet.*
- I11. Nous vous serions reconnaissants de bien vouloir noter que si le ..... nous ne sommes pas en mesure de fournir les justificatifs demandés le versement de ces droits, taxes et amendes sera considéré comme définitivement acquis par notre administration douanière et nous ne pourrions que vous en demander le remboursement.  
*We would point out that if by..... we are not able to furnish the proof required, the payment of the duties, taxes and fines will be considered final by our Customs authorities and we shall then claim reimbursement from you.*

Veillez agréer, Messieurs, l'expression de nos sentiments distingués.  
*Yours sincerely,*