

CHAMBER OF COMMERCE



Passport for goods

ATA CARNET – THE PASSPORT FOR GOODS

www.atacarnet.fi

This manual is designed to assist you in correctly using the ATA Carnet for the temporary export and import of goods to countries and territories that are members to the ATA Carnet programme, for a period of up to one year.

If you have any questions regarding the use of the ATA Carnet, please contact the Finland Chamber of Commerce or your regional Chamber of Commerce. A comprehensive list of Chambers of Commerce and their respective contact information can be found at, <https://kauppakamari.fi/en/finnish-chambers-of-commerce/finnish-chambers/>, **(UNOFFICIAL TRANSLATION)**

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THE ATA CARNET CUSTOMS DOCUMENT

The ATA Carnet is an internationally recognized customs document permitting duty-free and tax-free exportation and importation of goods into countries and territories that have joined the ATA and Istanbul Conventions, for a period of up to one year. The abbreviation ATA is a combination of the French and English terms “Admission Temporaire/Temporary Admission” and refers to the *temporary* export of goods.

On a Carnet, you can carry:

- Commercial samples,
- Professional equipment and
- Goods for presentation or use at trade fairs, shows, exhibitions, or similar events.

Examples may include computers, tools, filmmaking gear, musical instruments, machines, jewellery, clothes, medical devices and works of art.

Consumable or disposable items, as well as goods shipped for repair and/or processing **are not** eligible to the Carnet programme.

The ATA Carnet programme is intended to ease and simplify the temporary admission formalities performed by Customs Authorities for the abovementioned categories of goods, by:

- Replacing export documents in the country of consignment,
- Replacing customs documents required in the country of temporary exportation,
- Including a globally accepted guarantee that covers potential customs duties and taxes on imported goods, and
- Serving as a transit document for goods.

The ATA Carnet does not replace other potentially required import documents or licenses, for example, import licenses for firearms or health certificates etc. The applicant is responsible for ensuring that he/she has all the appropriate and valid licenses and documentation required for the journey.

The ATA Carnet does not replace cargo insurance. Therefore, the holder is advised to insure the goods as usual. When determining the insurance value, please note that Customs Authorities are entitled to collect import duties and other charges based on the goods’ value when, for instance, the goods are stolen in the country of temporary admission.

Goods exported under the ATA Carnet programme must be re-exported and returned to the initial country of consignment within the set period of time (max. one year), where the ATA Carnet must be returned to the issuing Chamber of Commerce.

An extension for the validity of an ATA Carnet may be granted upon application. A potential extension is subject to legislation in the country of temporary exportation and to the intended use of the goods carried on the ATA Carnet. Written consent by national Customs Authorities must always be obtained.

Where can you use an ATA Carnet?

ATA Carnets are accepted in countries and territories that have joined the ATA- and Istanbul Conventions. For a comprehensive list of member countries and territories, please consult the list at www.atacarnet.fi

ATA Carnets **are not** used between EU member states.

The CPD/China-Taiwan Carnet is used between the EU and Taiwan.

BENEFITS OF USING AN ATA CARNET

The ATA Carnet saves time and reduces expenses:

- The exporter/importer saves customs duties and taxes and is exempted from deposits required by Customs Authorities.

- The customs process is simplified as other customs documentation is no longer required.

When using an ATA Carnet, the exporter/importer may:

- Visit multiple countries with one Carnet,
- Make numerous journeys within one year under the same Carnet, and
- Smoothly return the goods to the country of consignment.

GOODS COVERED BY THE ATA CARNET

Granting of temporary admission is contingent upon:

- The goods being identifiable at re-exportation, and
- The quantity or volume of similar goods being reasonable with regard to the purpose of the importation.

Goods for presentation or use at trade fairs, shows, exhibitions or similar events

The term “event” refers to:

- A trade, industrial, agricultural, or crafts exhibition, fair, or similar show or display,
- An exhibition or meeting which is primarily organized for a charitable purpose,
- An exhibition or meeting which is primarily organized to promote any branch of learning, art, craft, sport or scientific, educational or cultural activity, to promote religious knowledge or worship, to promote tourism or to promote friendship between peoples,
- A meeting of representatives of any international organization or international group of organizations, or
- A representative meeting of an official or commemorative character.

The following goods may granted temporary admission:

- Goods intended for display or demonstration at an event,
- Goods intended for use in connection with the display of foreign products at an event, which are:
 - Goods necessary for the purpose of demonstrating foreign machinery or apparatus to be displayed,
 - Construction and decoration material, including electrical fittings, for the temporary stands of foreign exhibitors,
 - Advertising and demonstration material which is demonstrably publicity material for the foreign goods displayed, for example, sound and image recordings, films and slides, as well as apparatus for use therewith.
 - Equipment including interpretation equipment, sound and image recording apparatus and films of an educational, scientific or cultural character intended for use at international meetings, conferences or congresses.

Validity of less than one year

Taking into account the duration and nature of the event, the Customs Authorities in the country of temporary admission may request re-exportation prior to expiry of the ATA Carnet period of validity. However, the period must by the very least extend to include one month following the conclusion of the event.

Under special circumstances, the Customs Authorities in the country of temporary admission may grant goods a customs-free admission period shorter than that of an ATA Carnet. Especially in the case of exhibition goods, the customs-free admission period tends to only be three months.

If the customs-free admission period differs from the period of validity of an ATA Carnet, the Customs Authorities will declare the last re-exportation date in section two of the importation counterfoil (final date for re-exportation of goods).

If necessary, the holder of the ATA Carnet may negotiate a longer customs-free admission period with Customs Authorities. Written authorization by the national Customs Authorities must always be acquired.

Goods granted temporary admission **may not**:

- Be loaned or used in any way for hire or reward, or
- Be removed from the place of the event.

The ATA Carnet is **not needed**, and clearance will be granted free of import duties, in the following cases. Nevertheless, the goods must be declared at Customs and their aggregate value and quantity must be proportional with regard to the event.

1. Small samples which are representative of foreign goods displayed at an event, including such samples of foods and beverages, either imported in sample form or produced from imported bulk materials at that event, provided that:

Conditions for customs-free admission:

- The goods are supplied free of charge from abroad and are used solely for distribution free of charge to the visiting public at the event for individual use or consumption by the people to whom they are distributed to,
 - They are identifiable as advertising samples and are individually of little value,
 - They are unsuitable for commercial purposes and are, where appropriate, packed in quantities which are appreciably smaller than the smallest retail package,
 - Samples of foods and beverages which are not distributed in packs as provided for in the previous paragraph above, are consumed at the event, and
 - The aggregate value and quantity of the samples are, in the opinion of the Customs Authorities of the territory of temporary admission, reasonable in regard to the nature of the event, the number of visitors to it and the extent of the exhibitor's participation therein.
2. Goods imported solely for demonstration or for the purpose of demonstrating the operation of a foreign machine or apparatus displayed at an event and consumed or destroyed in the course of such demonstration, provided that the aggregate value and quantity of such goods are, in the opinion of the Customs Authorities of the territory of temporary admission, reasonable in regard to the nature of the event, the number of visitors to it and the extent of the exhibitor's participation therein.
 3. Products of low value used up in constructing, furnishing or decorating the temporary stands of foreign exhibitors at an event, such as paint, varnish and wallpaper.
 4. Printed matter, catalogues, trade notices, price lists, advertising posters, calendars, whether or not they are illustrated, and unframed photographs, which are demonstrably publicity material for the foreign goods displayed at an event.

Brochures cannot be exported together with other goods under an ATA Carnet. It is not necessary to add brochures to the general list of goods.

Professional equipment

Granting of temporary admission for professional equipment is contingent upon:

- The equipment being owned by a person who is established or resident outside the territory of temporary admission,
- The equipment being imported by a person established or resident outside the territory of temporary admission,
- The equipment being identifiable at re-exportation, provided that unused sound- or photorecording material is subject to identification procedures that are as flexible as possible,
- The equipment being used solely by or under the personal supervision of the person visiting the territory of temporary admission, and
- Cinematographic equipment and equipment for the press or for sound or television broadcasting not being the subject of a hire contract or similar arrangement to which a person established or resident in the territory of temporary admission is a party, provided that this condition does not apply in the case of joint sound or television broadcasting programmes.

Examples of professional equipment:

- Equipment for the press,
- Equipment for radio broadcasting,
- Equipment for television broadcasting,
- Cinematographic equipment, and
- Other professional equipment necessary for the exercise of a function.

For example:

- Equipment for the erection, testing, commissioning, checking, control, maintenance or repair of machinery, plant, means of transport, etc.
- Equipment necessary for businesspeople, business efficiency consultants, productivity experts, accountants and members of similar professions.
- Equipment necessary for experts undertaking topological surveys or geophysical prospecting work.
- Instruments and apparatus necessary for doctors, surgeons, veterinary surgeons, midwives and members of similar professions.
- Equipment necessary for archaeologists, palaeontologists, geographers, zoologists and other scientists.
- Equipment necessary for entertainers, theatre companies and orchestras, including all articles used for public or private performances such as musical instruments, costumes, and scenery etc.
- Equipment necessary for lecturers to illustrate their lectures.
- Vehicles designed or specifically adapted for the purposes specified above, such as mobile inspection units, travelling workshops and travelling laboratories.

Professional equipment **does not include** equipment which is to be used for the internal transportation or the industrial manufacture or packaging of goods or (except in the case of hand tools) for the exploitation of natural resources, for the construction, repair or maintenance of buildings or for earth moving and similar projects.

Commercial samples

The term “samples” refers to articles which are representative of a particular category of goods already produced or are examples of goods the production of which is contemplated, provided that:

- They are owned by a person resident outside the territory of temporary admission and the sole purpose of importation is their display or illustration at the importation area for the acquisition of orders for goods to be exported from outside the territory of temporary admission,
- They are not sold nor used for purposes beyond their showcasing, and they are in no way used in exchange for rent or other payment during their admission within the territory of temporary admission,
- They are to be re-exported, and
- Their identification as identical is easily determined at re-exportation.

Samples **do not** refer to identical articles brought in by the same individual, or sent to a single consignee, in such a quantity that, taken as a whole, they no longer constitute samples under ordinary commercial usage.

STRUCTURE

An ATA Carnet consists of a green front and back cover, with yellow, white and blue pages, referred to as vouchers and counterfoils.

Green front cover: The green front cover states the name of the holder/user and the country information. The holder’s (owner of the goods) information and a list of ATA Carnet countries is displayed.

The Chamber of Commerce fills in the green front cover, the holder must sign it, and the Finnish Customs Authorities stamp it.

General list: The general list is a list of goods covered by the ATA Carnet. Once an ATA Carnet has been issued by the Chamber of Commerce no changes can be made, or extra items added to the general list. However, split shipments are possible. The general list appears on the reverse of the front cover and of the vouchers.

Counterfoils: Counterfoils directly follow the ATA Carnet green front cover and general list of goods. Counterfoils are the holder's control document and must always remain in the Carnet in order to be properly validated by Customs Authorities at each entry- and exit point when travelling. Counterfoils are grouped together so that, exportation- and re-importation counterfoils are on a yellow page, importation- and re-exportation counterfoils are on a white page, and transit counterfoils are on a blue page. For each counterfoil to be filled in by Customs Authorities, the ATA Carnet includes corresponding detachable vouchers.

Vouchers: The vouchers are the Customs' control documents, kept by Customs Authorities in order to document the entry and exit of the goods listed on the Carnet. Behind every voucher is the same list of goods as on the turn-side of the green front cover, i.e. the general list.

All vouchers in the ATA Carnet are divided into eight sections, of which:

- The Chamber of Commerce fills in sections: A, B, C and G
- The user fills in sections: D, E and F
- The Customs Authorities fill in section: H

Green back cover: The back cover lists the guaranteeing organizations.

Yellow pages (counterfoils and vouchers): Exportation and re-importation counterfoil and vouchers. To be validated by the Finnish Customs Authorities.

White pages (counterfoils and vouchers): Importation counterfoil, importation voucher, re-exportation counterfoil, and re-exportation voucher. To be validated by Customs Authorities in the country of temporary admission.

Blue pages (counterfoils and vouchers): Blue transit sheets are ordinarily used when goods have to pass through a foreign territory to access the final destination, the country of temporary admission. Customs Authorities in the country of temporary admission use the blue counterfoils and vouchers to track goods that have yet to be customs cleared within their borders. Two counterfoils and vouchers are needed.

The blue transit sheets are also needed when delivering goods to exhibitions. In this case, transit-sheets are used to deliver goods from the border Customs office to the inland Customs office closest to the exhibition area where the customs clearance is carried out. Large international exhibitions often have their own customs station where the customs clearance is conducted.

For ATA Carnets to the Russian Federation there must always be a sufficient number of transit sheets (a minimum of four).

If goods are delivered to a different customs area within China, at least one set of transit sheets must be attached to the ATA Carnet.

Continuation sheets for the ATA Carnet

In case there are changes to the travel plans after the issuance of an ATA Carnet, the Chamber of Commerce may issue continuation sheets to the Carnet upon request by the holder. The application for continuation sheets can be made on the ATA Carnet website (www.atacarnet.fi). The applicant can find his/her own applications in the system and can copy the information from the old application into a new application. Please select continuation sheets as the application type and under additional information state the official ATA Carnet serial number for which the continuation sheets are being applied for and the reason for the application.

When continuation sheets are issued, the ATA Carnet must always returned to the Chamber of Commerce which then adds the necessary continuation sheets to the ATA Carnet. In exceptional circumstances continuation sheets can be sent to the holder of the ATA Carnet for attachment.

The continuation sheets have the same serial number and period of validity as the original ATA Carnet. The list of goods on the continuation sheets is the same as the original ATA Carnet list of goods.

The ordinary issuing fee for vouchers is charged for continuation sheets.

Summary:

Cover sheet

Front cover: completed by the Chamber of Commerce, must be signed by the holder, and stamped by the Finnish Customs Authorities.

Exportation voucher (yellow): for the Customs Authorities in the country of temporary exportation.

Importation voucher (white): for the Customs Authorities in the country of temporary admission when taking goods into the country.

Re-exportation voucher (white): for the Customs Authorities in the country of temporary admission when delivering the goods out of the country.

Re-importation voucher (yellow): for the Customs Authorities in the country of temporary exportation when returning the goods back into Finland or another EU member state.

Back cover: lists the guaranteeing organizations.

Customs Authorities remove the vouchers.

Counterfoils remain in the ATA Carnet.

Transit sheets (blue): for the Customs Authorities in the country of transit (identical sheets for importation and re-exportation).

Additional information on ATA Carnet sheets can be found at <http://bit.ly/2iy97H4>

Exportation (and re-importation) vouchers are used in the country in which the goods are used for the stated purpose.

Transit sheets are intended for countries which the holder/representative of the holder travels through to reach the country in which the goods will be used (i.e. the goods are **not** used in the country of transit). Transit sheets may also be used for travel between the border Customs office and the exhibition area within a country.

Order of sheets:

Cover sheet

Counterfoils (yellow, white, blue)

Vouchers (export 1, import 1, re-export 1, re-import 1, export 2)

Transit (1, 2, 3, 4, etc.)

Example: Company X delivers professional equipment to Singapore for demonstration. The company needs to bring part of the goods back to Finland and then return all the goods back to Singapore. Finally, the company needs to return all the goods together to Finland.

The ATA Carnet may be completed in the following way, in which split shipments are indicated with the letter a:

1 exportation

1 importation

1a re-exportation

1a re-importation

1b re-exportation

1b re-importation

Alternatively, the ATA Carnet may be ordered in the following way:

Export 1, Export 2/Import 1, Re-export 1/Import 2, Re-export 2/Transit 1, Transit 1/Transit 2, Transit 2, Re-import 1, Re-import 2.

The Chambers of Commerce may write the names of the countries on the vouchers and counterfoils, nullify unused counterfoils, and decide whether additional vouchers and counterfoils may be purchased.

ISSUANCE OF ATA CARNETS

The Chambers of Commerce issue ATA Carnets upon application in countries and territories that are party to the ATA Conventions and thereby form a chain to guarantee customs duties and taxes.

In Finland, the Finland Chamber of Commerce (PL 1000, 00100 Helsinki) guarantees customs duties and taxes for goods imported and exported under the ATA Carnet programme.

The World Chambers Federation (WCF) of the International Chamber of Commerce (ICC) administers the operation of the ATA Carnet programme.

In general, ATA Carnets are issued to companies or associations that have a Business ID (Y-tunnus), whose credit information can be checked, and who are established or resident within the area of activity of the Chamber of Commerce, unless otherwise agreed with the Finland Chamber of Commerce. Further information on the checking of credit information can be found on pages 15 and 16.

The issuance of an ATA Carnet to an individual, company or association who has previously been found guilty of wrongful use of an ATA Carnet is prohibited.

THE ATA CARNET APPLICATION

Electronic service www.atacarnet.fi

The applicant must fill in an electronic ATA Carnet application form at www.atacarnet.fi. The company must first register for the service on the website.

An ATA Carnet is issued to a reliable applicant (company or association) who is established in Finland. In Finland, ATA Carnets are issued by Chambers of Commerce.

In addition to the holder of an ATA Carnet, a representative authorized by the holder may also use the ATA Carnet.

The application must be sent to the Chamber of Commerce at least five days prior to the planned journey. Chambers of Commerce also issue so-called express Carnets. For the issuance of express Carnets, please consult the Chamber of Commerce separately each time.

Completing the application

The ATA Carnet is completed at the Chamber of Commerce electronically, by printing the information submitted by the applicant in the electronic application onto the ATA Carnet form.

Usually, the ATA Carnet must be filled out in English, however, there are countries that require the general list of goods to be in French.

The Russian Federation requires the general list of goods to be in both English and Russian.

Front cover

A. Name and address of the holder

The holder must be a Finnish company or association (for example, an artist may apply through an Artists' Association) in whose name the customs clearance will be carried out and who is legally and financially responsible.

The visiting address must be marked as the address.

In other words, the holder of the ATA Carnet is primarily responsible for its correct use and is obliged to reimburse the Finland Chamber of Commerce if customs regulations fail to be met.

B. The representative of the holder

The representative of the holder is a person the holder has authorized to use the ATA Carnet (for instance, when the Carnet is applied for by a forwarder).

The representative is often a person who carries the goods from Finland to the country of temporary admission, and who presents the ATA Carnet to Customs Authorities for validation. Only one person and his/her home address can be marked in this box.

If there is more than one representative of the holder, the holder must give all the representatives the power of attorney. If multiple representatives use the ATA Carnet, please mark "any authorized representative" in this box and give each representative the power of attorney drawn up on the company's own form.

In general, powers of attorney do not need to be certified (by the Chamber of Commerce). However, it is advised to do so when travelling to the Russian Federation.

When travelling to Turkey, the representative must sign section F. In section B, the representative should be the person who uses the ATA Carnet in Turkey (importation and re-importation vouchers).

The power of attorney must be certified at the Turkish Consulate after having been stamped by the Chamber of Commerce.

Please, note that not all countries accept the use of powers of attorney.

C. Intended use of goods:

- Exhibition goods
- Professional equipment
- Commercial samples

When delivering exhibition goods, the name of the exhibition, its address and dates must be stated on the Carnet. In box C, it is possible to state more than one intended use for the goods. The goods may also be marked for example: Appendix 1 to Annex B3: Testing, Demonstration (see enclosure).

D. Countries listed in the order of travel (outbound and inbound). A country through which the delivery is transported should be marked as "transit". The two-letter ISO-standard for international country codes must be used.

(G. The Carnet serial number, the issuing Chamber of Commerce and the period of validity (one year from the date of issue).

H. Filled in by Finnish Customs Authorities: the quantity of exported goods from the general list of goods, registration number, place, date, signature and stamp.

I. Chamber of Commerce stamp, date and signature.

J. Signature of the ATA Carnet holder **(the ATA Carnet must be signed!)**

General list of goods

The general list of goods must be written in the language/languages accepted in all countries in which the ATA Carnet will be used.

There must be a complete list of goods on the reverse of each voucher.

A precise description of goods revealing for instance the brand, model- and serial numbers, exterior description, registration number, measurements and in the case of a piece of art its name. As part of the future transition to the electronic ATA carnet, the list of goods should be done according to the following instructions in an Excel format:

OTSIKKO	EXPLANATION
Description*	Description of goods
N° of pcs*	Number of pieces
Weight/Volume	Total weight/total volume. This is not obligatory (can be empty).
Unit	Please use one of these units for weight/volume: g, kg, tonne, l
Value*	Total commercial value of goods (€)

1. The goods enumerated in the general list under the first column.
2. The final date for duty-free re-importation, if different from the ATA Carnet period of validity.
3. Other potential markings.
- 4 – 7. The name, place, date, signature and stamp of the Customs Office.

COMMITMENT LETTER

The users are advised to familiarise themselves with the commitment letter, in which they commit to complying with the ATA Convention on temporary admission of goods.

The signatory commits to complying to the regulations of the ATA Convention and with the instructions provided by the Finland Chamber of Commerce when using the ATA Carnet referring to the goods covered by this application. The signatory commits to returning the ATA Carnet to the issuing Chamber of Commerce by the end of the period of validity of the Carnet at the latest.

The signatory commits to compensating to the issuing Chamber of Commerce and the Finland Chamber of Commerce all costs and charges arising to the issuing Chamber of Commerce and the Finland Chamber of Commerce as a consequence of refusal by Finnish Customs or customs authorities in other countries to accept the ATA Carnet or duty-free importation of goods exported under it. No demands of compensation can be made to the issuing Chamber of Commerce as a consequence of customs authorities deeming goods carried on the Carnet to be inadmissible for temporary admission. The signatory cannot claim that the customs duties and other charges requested by the customs authorities are excessively high or groundless.

The signatory commits to compensate all costs and charges arising to the Finland Chamber of Commerce as a consequence of the guarantee the Finland Chamber of Commerce has committed to in the Carnet programme towards customs authorities or other countries' guaranteeing organisations.

When receiving the ATA Carnet, the signatory commits to paying a security deposit/guarantee to the Chamber of Commerce, which will be returned once the ATA Carnet has been returned to the Chamber of Commerce as correctly used.

Conflicts arising from this agreement will be decided upon by the District Court of Helsinki.

USER RESPONSIBILITIES

The ATA Carnet user is responsible for ensuring that the ATA Carnet is appropriately validated at every Customs clearance.

The ATA Carnet user must complete sections D – F of each voucher before arriving at Customs. In order to determine the shipment as commensurate with the general list of goods, the lot must always accompany the ATA Carnet user at Customs.

The goods must first be presented to the Finnish Customs Authorities who open the ATA Carnet.

The first customs clearance is carried out using the yellow exportation sheet. The signature of the ATA Carnet holder must be present in section J of the front cover.

At the completion of the journey, the goods must be customs cleared by Finnish Customs Authorities or the Customs Authorities of another EU member state using the yellow re-importation sheet.

Once the correctly used ATA Carnet (containing all relevant stamps) is returned to the Chamber of Commerce, the security deposit will be returned to the holder of the ATA Carnet.

If the ATA Carnet is not returned or evidence of re-importation is lacking, the company might be required to pay customs duties and other charges, even though the goods would in fact have been returned to Finland.

POWER OF ATTORNEY

The person who carries the goods and whose name is stated in section B of the ATA Carnet as a representative of the holder, or any authorized representative (if section B does not refer specifically to such a representative) must have the appropriate power of attorney granted by the ATA Carnet holder.

Model powers of attorney can be found in enclosures in various languages.

ATA CARNET ISSUING FEE

The fee for issuing an ATA Carnet is determined by:

- The aggregate value of the goods in the general list of goods,
- The number of destination countries, and
- Whether the applicant is a member of the Chamber of Commerce or not.

Chamber of Commerce members receive a 50 percent discount on the ATA Carnet issuing fee. Further information on ATA Carnet issuing fees can be found at www.atacarnet.fi

ATA CARNET SECURITY DEPOSIT

In addition to the ATA Carnet issuing fee, the applicant must post a security deposit to the Chamber of Commerce. The security is returned once the correctly used ATA Carnet has been returned to the Chamber of Commerce after the journey.

The security is also returned when,

- The ATA Carnet is returned fully unused, or
- The goods carried on the ATA Carnet have been permanently left in the country of temporary admission and the customs clearance has been carried out for them.

ATA CARNET GUARANTEE

Ordinary cases:

When the credit rating of a company applying for an ATA Carnet is 1 or 2 and the company has no public defaults, the security deposit posted on the ATA Carnet application is sufficient for the Chamber of Commerce in Finland.

If the above is not the case:

In addition to the security deposit required on the ATA Carnet application, the Chamber of Commerce may require the applicant to issue an additional guarantee for potential import duties in the country of temporary admission. Usually, a separate bank guarantee is requested from the ATA Carnet holder. The bank guarantee must amount to half the value of the goods covered by the ATA Carnet and be valid for two years and six months from the date of issue.

The holder may also deposit half the value of the goods covered by the ATA Carnet onto the account of the Finland Chamber of Commerce. The deposited amount will be returned immediately when the temporary exported goods under ATA Carnet have been returned to Finland and the correctly used and stamped ATA Carnet has been returned to the issuing Chamber of Commerce. If questions remain as to the ATA Carnet and possible customs duties and if other charges may be expected from the Customs Authorities in the country of temporary admission, the deposited guarantee will remain on the Finland Chamber of Commerce account until the issue is resolved (max. two years and six months, however, requests have been received even after 7-10 years).

Bank guarantee

The bank of the ATA Carnet applicant should draw up a guarantee using their own form.

The guarantee must amount to half the value of the goods carried on the Carnet and it must be valid for two years and six months from the date of issue.

Model:

Once the xxx Chamber of Commerce has issued to company xxx the ATA Carnet number xxx, which is valid for one year from the date of issue and concerns xxx (list of goods) to be exported to xxx (list of countries) and re-exported to Finland, the undersigned bank hereby commits to guarantee payment of customs duties and other charges towards the Finland Chamber of Commerce potentially arising from the aforementioned ATA Carnet. However, the liability of the financial institution under this guarantee shall be limited to EUR xxx.

If the financial institution has received no claims by the date of expiry of this guarantee on (date), the financial institution stands released from its liability under this guarantee.

Once the guarantee becomes invalid, it shall be returned to the undersigned.

Place, date, xxx bank

Signature

EXPRESS ATA CARNETS

The ordinary processing time of an ATA Carnet is five working days.

Upon consultation with the issuing Chamber of Commerce, the applicant may acquire a so-called express ATA Carnet for an additional fee.

USING THE ATA CARNET

Traditional use

The ATA Carnet holder is advised to check the following before departing on a journey:

- That the holder has signed the front cover,
- That the ATA Carnet has a sufficient number of vouchers (two yellow sheets for each country of temporary exportation, two white sheets for each country of temporary admission, and two blue sheets for each country of transit),
- The period of validity of the ATA Carnet is correct (in general one year from the date of issuance, sometimes shorter),
- The general list of goods corresponds with the goods to be transported, and
- The user has the power of attorney, unless he/she is the holder of the ATA Carnet.

Split shipments

If so desired, the user of the ATA Carnet may choose to temporarily export only a part of the goods on the general list from one country to another or to return goods delivered under the cover of an ATA Carnet in split shipments back to the country of consignment.

In that case, the holder of the ATA Carnet must notify the Chamber of Commerce of the split shipment already when applying for the ATA Carnet so that the Chamber of Commerce can attach the necessary vouchers to the ATA Carnet.

For example, if the ATA Carnet user intends to return the goods to Finland in two shipments, the Chamber of Commerce attaches two re-exportation and two-reimportation vouchers onto the Carnet, all with the same list of goods. The user of the ATA Carnet is responsible for notifying the Customs Authorities and must state on the Carnet pages which goods from the general list will be delivered when.

In split shipments, the vouchers are numbered by adding a small letter after the relevant voucher number.

For example:

Exportation-voucher nr 1, Importation voucher nr 1
 Re-exportation voucher nr 1a, Re-importation voucher nr 1a
 Re-exportation voucher nr 1b, Re-importation voucher nr 1b

Continuation sheets for split shipments are free of charge.

Unaccompanied shipments

Unaccompanied shipments refer to those shipments that the exporter does not deliver through Customs himself/herself, for example postal deliveries.

When using the ATA Carnet for unaccompanied shipments, a Finnish company must be marked as the holder similarly to ordinary ATA Carnet deliveries.

When exiting the country, the ATA Carnet must be presented to Customs Authorities who will add the appropriate markings to the ATA Carnet front cover and exportation counterfoil and keep the detachable voucher.

After this the ATA Carnet must be mailed to a foreign consignee (for example, an agent or freight forwarder) who must ensure that the goods are customs cleared upon importation and that the Customs Authorities in the country of temporary admission make the appropriate markings on the importation counterfoil.

The ATA Carnet holder must give all Carnet users the power of attorney.

Not all countries accept unaccompanied shipments.

Not all Customs Authorities accept the separate postage of the ATA Carnet to a consignee. In these cases, the ATA Carnet must be attached to the package (Australia).

The ATA Carnet user must fill in the yellow pages (importation- and exportation) completely (including the signature and item markings if they are known and what takes place) if he/she intends to post the ATA Carnet by mail. This way, the lack of the holder's signature will not slow down the shipment. Additionally, clear markings of the ATA Carnet's existence should be made on the package.

Replacement ATA Carnet

An ATA Carnet is valid for one year, but the period of validity can be extended.

Most countries accept so-called replacement Carnets, through which the period of validity of the original ATA Carnet may be extended by one additional year. Credit information is also checked for replacement Carnets.

Applications for replacement Carnets must be submitted to the Chamber of Commerce well before the expiry of the original ATA Carnet. This enables the timely "transfer" of information from the old Carnet onto the new Carnet during the period of validity of the original ATA Carnet.

The "transfer" takes place as follows:

1. Both ATA Carnets must be delivered to the Customs Office through which the goods were exported out of Finland (or a closer Customs Office providing customer service) or another EU member state. The Customs Authorities stamp the original ATA Carnet's re-importation sheet and declare that the goods have been transferred to a new ATA Carnet. The Customs Authorities also stamp the cover sheet and exportation sheet of the replacement ATA Carnet (The Customs Authorities in the country of consignment must often stamp the replacement Carnet without seeing the goods).
2. After this, both ATA Carnets must be delivered to the Customs Authorities in the country of temporary admission where the re-exportation sheet of the original ATA Carnet and the importation sheet of the replacement ATA Carnet are stamped.
 - The original ATA Carnet must be returned to the Chamber of Commerce.
 - The replacement Carnet is not valid without stamps from the Customs Authorities in Finland/another EU member state and the country of temporary admission.
3. The re-exportation sheet of the replacement ATA Carnet must be stamped by Customs Authorities in the country of temporary exportation when the goods exit the country. At the conclusion of the journey, the re-importation sheet of the replacement Carnet must be stamped by Customs Authorities in Finland/another EU member state. The original ATA Carnet is no longer stamped.

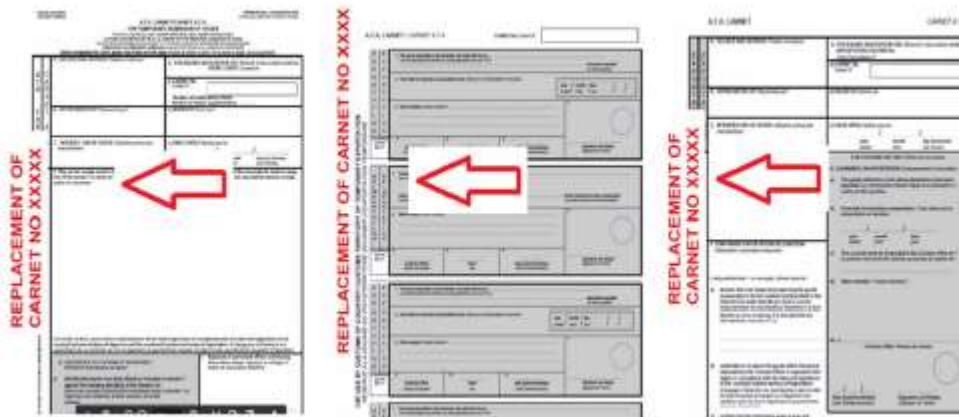
Transfer marks are made on the original ATA Carnet and it expires. The same takes place in the destination country.

To acquire a replacement ATA Carnet, the applicant must fill out a new ATA Carnet application. The application must be completed on the www.atacarnet.fi website. The applicant can find his/her own applications in the system and can copy the information onto the new application. Please select “replacement Carnet” as the application type and mark the ATA Carnet serial number for which the replacement is needed and provide the reason for the application under additional information.

The Chamber of Commerce will provide an equivalent ATA Carnet to the original, but with a new serial number.

In the margin of the ATA Carnet cover sheet, “Replacement Carnet for” + the number of the original ATA Carnet is marked. The same text is written on every page of the ATA Carnet.

Example:



The ordinary ATA Carnet issuing fee is charged for a replacement Carnet. No new security deposit is required. The security deposit is returned to the ATA Carnet holder only when both ATA Carnets, appropriately used, have been returned to the Chamber of Commerce.

Since it is not guaranteed that the relevant country of temporary admission will accept replacement Carnets, the ATA Carnet user should make inquiries about country policies on replacement Carnets to the national Customs Authorities. It is advised to obtain written consent from the Customs Authorities. When necessary, the Chamber of Commerce may assist.

A Chamber of Commerce must always contact the Finland Chamber of Commerce before issuing a replacement Carnet.

[If a country is not a member of the ATA Carnet programme](#)

If one country along the journey is not a member of the ATA Carnet programme, national laws and regulations on temporary admission of goods must be adhered to and inquiries to that country's Customs Authorities must be made.

Further information on temporary exportation can be found at

http://tulli.fi/documents/2912305/3815672/2013_08_temporary_export.pdf/d9f50a3d-7a99-406c-ab34-d26626f4be59

In the export declaration, the nature of the trade event must be marked as either:

- Delivery of goods for repair and return thereafter (code 60),
- Rental, borrowing or leasing for a period exceeding 2 years (code 91), or
- Other (unclassified) business transaction (code 99).

THE ATA CARNET MUST BE RETURNED TO THE CHAMBER OF COMMERCE

After its use (journey/journeys), the ATA Carnet must be returned to the issuing Chamber of Commerce.

The Chamber of Commerce verifies the markings made by Customs Authorities on the ATA Carnet counterfoils. The markings must coincide with the general list of goods on the reverse of the front cover.

The security deposit will be returned when,

- The ATA Carnet has been correctly used,
- The ATA Carnet is returned fully unused, or
- The goods exported under the ATA Carnet have been permanently left in the country of temporary admission, all customs duties and other charges have been paid for the goods, and the relevant Customs Authorities have made markings on the goods' final customs clearance in the ATA Carnet.

EXCEPTIONS

The goods remain permanently in the country of temporary admission

If goods remain in the country of temporary admission permanently or beyond the period of validity of the ATA Carnet:

- The ATA Carnet holder must immediately contact the Customs Office that validated the ATA Carnet when entering the country (contact must be made within the period of validity of the ATA Carnet),
- Import duties and taxes and other potential charges must be paid on the goods,
- Customs clearance must be carried out by the Customs Authorities in the country of temporary admission on the re-exportation counterfoil and by the Customs Authorities in Finland or another EU member state on the re-importation counterfoil, and
- The ATA Carnet must be returned to the issuing Chamber of Commerce.

The Chamber of Commerce must return the security deposit provided that the ATA Carnet contains entries by foreign Customs Authorities on the final customs clearance of the goods.

The customs clearance must be carried out immediately if the goods remain permanently in the country of temporary admission. Later payment requests by Customs Authorities tend to be over 10 percent higher than those to be paid on immediate customs clearance.

The goods are lost, destroyed or stolen

If the goods are lost → customs invoice expected.

If the goods are lost, destroyed or stolen during the journey, the ATA Carnet user must immediately contact the Customs Authorities in the country of temporary admission to resolve the issue.

Investigation by the authorities must be carried out in the case of damaged goods.

Usually, the Customs Authorities in the country of temporary exportation require customs duties to be paid afterwards if it becomes clear that the goods have been stolen or otherwise lost in the country in question.

If possible, broken/destroyed goods must be presented to the Customs Authorities. At the very least, it must be proven that the goods have been destroyed prior to exiting the country.

Duplicate

In the case of the loss, destruction or theft of an ATA Carnet while the goods to which it refers are in the country of temporary admission, upon request of the holder, the Chamber of Commerce will issue a duplicate Carnet under which the goods may be re-exported and further delivered to another country or returned to the country of consignment.

An application for this must be submitted on the atacarnet.fi website. The applicant can find his/her previous applications in the system and can copy the information from the old application onto the new one. Please select "duplicate" as application type and state the Carnet serial number and reason for the application under additional information.

According to the ATA Carnet conventions, the Customs Authorities must accept a duplicate ATA Carnet.

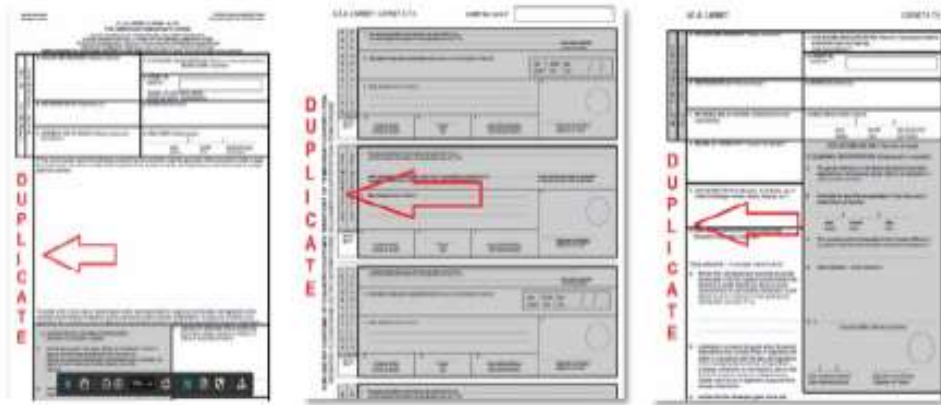
The "new" Carnet is identical to the original destroyed or lost Carnet, i.e. it contains the same vouchers, list of goods, and serial number. On the left side of each page the text "duplicate" is added.

The Chamber of Commerce will sign and date the duplicate for the day on which the new replacing document is issued.

The period of validity is the same as for the original Carnet. The same sum is charged for the duplicate as for the original Carnet, however, no new security deposit is required.

The duplicate must be delivered to Finnish Customs Authorities to be stamped. Thereafter, ordinary ATA Carnet sheets are used to complete the customs clearance.

Example:



When is re-exportation not required?

Customs Authorities do not require the re-exportation of severely damaged goods, goods of little value, and easily perishable goods. However, in these cases ATA Carnet holders must upon request by the Customs Authorities:

- Pay the prescribed import taxes,
- Cede the goods to the authorities in the country of temporary admission, or
- Dispose of the goods under the supervision of authorities and without incurring costs to the authorities of the country of temporary admission.

The ATA Carnet holder must acquire entries on the customs clearance in the ATA Carnet by the Customs Authorities in the country of temporary admission.

CLAIMS RELATED TO ATA CARNET DOCUMENTS

The Finland Chamber of Commerce functions as the guaranteeing organization within the ATA Carnet system in Finland.

Inquiries resulting from Finnish ATA Carnets

If it is unclear to the Customs Authorities in the country of temporary admission as to whether goods temporarily imported on a Carnet have been re-exported within the period of validity of the ATA Carnet, the Customs Authorities must immediately contact the guaranteeing organization (the Chamber of Commerce) in their own country. This Chamber sends the inquiry to the Finland Chamber of Commerce.

The Finland Chamber of Commerce will request the relevant regional Chamber of Commerce for an inspection and replies to the Chamber of Commerce in the country of temporary admission.

If the ATA Carnet has been correctly used, it will state that the goods have returned to Finland. The Finland Chamber of Commerce sends a copy of the appropriately stamped counterfoil to the foreign Chamber of Commerce, who forwards it to the foreign Customs Authorities. The Customs Authorities accept the inquiry and will reply to the Finland Chamber of Commerce through its domestic Chamber of Commerce.

If pages in the ATA Carnet remain un-stamped and it appears that goods have remained in the country of temporary importation, that country's Customs Authorities are entitled to charge customs duties and other

charges. The Finland Chamber of Commerce will contact the ATA Carnet holder (often through the Chamber of Commerce) to inquire about what has occurred to the goods transported under the ATA Carnet. For example, to determine whether the goods been re-exported using different customs documentation or whether the goods been permanently customs cleared in the country of temporary importation?

If the re-exportation of goods cannot be proven, the foreign Customs Authorities will draw up a customs invoice to be paid by the guaranteeing organization. The foreign guaranteeing organization will pay the customs charges and will then invoice the Finland Chamber of Commerce. The Finland Chamber of Commerce will subsequently invoice the holder of the ATA Carnet.

Example:

The Norwegian Customs Authorities find a Finnish ATA Carnet importation sheet in their archive, but not the corresponding re-exportation sheet, even though the validity of the Carnet has expired.

This raises suspicions as to whether goods imported into Norway have been returned to Finland.

- Norwegian Customs contact their domestic guaranteeing organization, the Oslo Chamber of Commerce, who sends an inquiry to the Finland Chamber of Commerce.
- The Finland Chamber of Commerce requests the ATA Carnet from the issuing Chamber of Commerce for inspection and replies to the Oslo Chamber of Commerce.
- If the ATA Carnet has been used correctly, i.e. the re-exportation counterfoil has been stamped within the period of validity of the ATA Carnet, it would appear from that the goods have been returned to Finland.
- The Finland Chamber of Commerce sends a copy of the appropriately stamped counterfoil to the Oslo Chamber of Commerce that forwards it to Norwegian Customs.
- Norwegian Customs approve the inquiry and reply to the Finland Chamber of Commerce through the Oslo Chamber of Commerce.

If ATA Carnet re-exportation and re-importation sheets are un-stamped and there is no proof that the goods have returned to Finland, the Norwegian Customs are entitled to charge customs- and other charges.

- In these circumstances, the Finland Chamber of Commerce contacts the ATA Carnet holder to inquire about what has happened the exported goods.
- They will ask whether the goods, for example, been returned using different customs documents or permanently customs cleared in the country of temporary exportation.
- If the goods have not been customs cleared to the country of temporary exportation or their re-exportation cannot be proven, the Norwegian Customs draw up an invoice and sends it to the Oslo Chamber of Commerce to be paid.
- The Oslo Chamber of Commerce pays the customs charges and will then invoice the Finland Chamber of Commerce, who in turn will invoice the ATA Carnet holder.

For these kinds of situations, the Chamber of Commerce requires the deposit of a security at the Chamber of Commerce. If the security deposit is insufficient to cover the charges, the company will be sent an additional invoice.

Inquiries resulting from foreign ATA Carnets

Correspondingly, if the Finnish Customs face uncertainty with regards to the re-exportation of goods exported to Finland under a foreign ATA Carnet, the Customs Authorities will send an inquiry to the Finland Chamber of Commerce.

The Finland Chamber of Commerce then sends an inquiry to the relevant foreign guaranteeing organization (Oslo Chamber of Commerce).

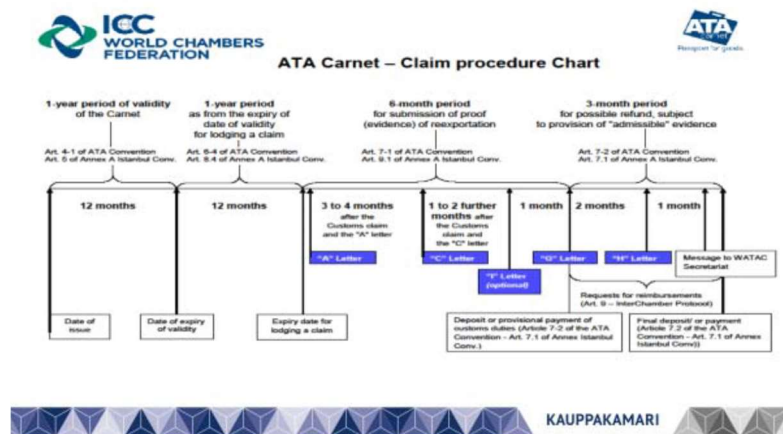
The foreign guaranteeing organization sends a copy of the relevant ATA Carnet page and another document proving the re-exportation of the goods to the Finnish Customs Authorities through the Finland Chamber of Commerce.

If the account by the foreign Chamber of Commerce is sufficient, the Finnish Customs Authorities notify the foreign ATA Carnet holder via the Finland Chamber of Commerce that the documentation is sufficient. If the account provided by the foreign Chamber of Commerce is deemed insufficient as proof of the goods' re-exportation, the Finnish Customs will invoice the Finland Chamber of Commerce for the customs charges and other fees, who will subsequently forward the invoice to the foreign Chamber of Commerce.

Claim procedure time periods

After the expiry of the ATA Carnet, Customs Authorities must make a claim within one year. Sometimes, claim procedures may arise even after 7 – 10 years.

After having received the claim, the guaranteeing organization must respond to Customs within six months. If the guaranteeing organization fails to submit a report within that timeframe, it is liable to pay customs duties and other charges.



ATA CARNET TO THE RUSSIAN FEDERATION

Instructions on the use of ATA Carnets to the Russian Federation can be found at www.atacarnet.fi

CPD/CHINA-TAIWAN CARNET

The CD/China-Taiwan Carnet is an international customs document under which goods can be temporarily exported from EU member states to Taiwan or imported from Taiwan to EU member states:

- Exhibition goods,
- Professional equipment, and
- Commercial samples.

The CPD/China-Taiwan Carnet system works in the same way as the ordinary ATA Carnet system.

The Carnet must always contain:

- Orange counterfoils,
- Yellow exportation- and re-importation sheets,
- White importation- and re-exportation sheets, and
- Blue transit sheets (4).

Applying for the CPD/China-Taiwan Carnet

Applications for a CPD/China-Taiwan Carnet must be submitted to the Chamber of Commerce using the ATA Carnet application form. The Carnet is issued for one journey at a time.

Using the CPD/China-Taiwan Carnet

All regulations concerning the use of the ATA Carnet also apply to the CPD/China-Taiwan Carnet.

In addition to its colour, the CPD/China-Taiwan Carnet differs from the regular ATA Carnet in that the counterfoils remaining in the Carnet and stamped by Customs Authorities are all collected on the same colored page.

In addition to the cover sheets, every CPD/China-Taiwan Carnet includes at least one continuation sheet, exportation sheet, importation sheet, re-exportation sheet, re-importation sheet, and four transit sheets.

COMBINED USE OF THE CPD/CHINA-TAIWAN CARNET AND ATA CARNET

If the Carnet user wants to visit both Taiwan and another country that is a member of the ATA Convention, an additional ATA Carnet must be applied for. The CPD/China-Taiwan Carnet is only valid in Taiwan.

Since the goods are leaving Finland on two different Carnets, the other Carnet's number must be marked as reference on the general list of goods of both Carnets (The number of the CPD/China-Taiwan Carnet onto the ATA Carnet and vice versa).

The Carnets must be presented simultaneously at the Finnish Customs, and the Customs Authorities must stamp both Carnets when exiting and entering the country.

RECORD RETENTION

According to the Customs Convention, Customs Authorities may require payment of charges up until one year after expiry of the validity of an ATA Carnet.

The exporter must keep exportation documents for a period of six years from the end of the calendar year in which the goods were released.

The issuing Chambers of Commerce keeps applications, ATA Carnets, general lists of goods, and other documentation for the corresponding period of time.

MODEL POWERS OF ATTORNEY (FIN/SWE/ENG/GER/FR/RUS)

(on the company form with address information in Swedish, English, German, and French)

VALTAKIRJA

Täten valtuutetaan myyntipäällikkö Matti Meikäläinen, osoite Katu 10, 33100 Tampere, käyttämään Tampereen kauppakamarin, osoite Kalevantie 2, 33100 Tampere, yrityksellemme 1. syyskuuta 2017 myöntämää ATA carnet'ta nro Flxxxx-S400 kaikin oikeutuksin ja velvoituksin, joita ATA carnet -sitoumuksemme edellyttää.

Tampere, 2017-08-03

TAMPEREEN TEHDAS OY

Timo Teikäläinen
Toimitusjohtaja

Todistavat

Heikki Heikäläinen
Vientipäällikkö
Tampere

Kaisa Kassa
Kassanhoitaja
Tampere

FULLMAKT

Härmed befullmäktigas försäljningschef Sven Svensson, adress Gatan 10, Göteborg, att använda ATA carnet nr Flxxxx-S400 som utfärdats åt vårt företag av Tammerfors handelskammare, adress Kalevantie 2, 33100 Tammerfors, Finland, den 1 september 2017 med alla de rättigheter och skyldigheter som ATA carneten förpliktar oss till.

Tammerfors 2017-08-03

TAMMERFORS FABRIK AB

Timo Teikäläinen
Verkställande direktör

Bevittnas

Heikki Heikäläinen
Exportchef
Tammerfors

Kaisa Kassa
Kassörska
Tammerfors

AUTHORISATION

We hereby authorize Mr James Smith, address Street 10, London, to utilise ATA Carnet Flxxxx-S400 issued to our company by the Tampere Chamber of Commerce, address Kalevantie 2, 33100 Tampere, Finland, on 1 September 2017, with all the rights and obligations which our ATA Carnet commitment implies.

Tampere 2017-08-03

TAMPEREEN TEHDAS OY

Timo Teikäläinen
Managing Director

Witnesses

Heikki Heikäläinen
Export Manager
Tampere

Kaisa Kassa
Cashier
Tampere

VOLLMACHT

Herr Verkaufleiter Dieter Schmidt, Adresse Strasse 10, Hamburg, wird hiermit bevollmächtigt ATA Carnet Flxxxx-S400 ausgebenen den 1. September 2017 von Handelskammer Tampere, Adresse Kalevantie 2, 33100 Tampere, Finnland, mit allen Verpflichtungen und Berechtigungen, die unser ATA Carnet Verbindlichkeit voraussetzt, anzuwenden.

Tampere 2017-08-03

TAMPEREEN TEHDAS OY

Timo Teikäläinen
Hauptgeschäftsführer

Bescheinigt

Heikki Heikäläinen
Exportleiter
Tampere

Kaisa Kassa
Kassenverwalterin
Tampere

AUTORISATION

Par la présente nous autorisons M. Pierre Duval, adresse 10 rue, Paris, d'utiliser le carnet ATA No Flxxxx-S400, émis par la Chambre de Commerce de Tampere, adresse Kalevantie 2, 33100 Tampere, Finlande, le 1 septembre 2017, avec tous le droits et toutes les obligations, qui incumbent au titulaire du carnet ATA.

Tampere 2017-08-03

TAMPEREEN TEHDAS OY

Timo Teikäläinen
Directeur Gérant

Signature certifiée par

Heikki Heikäläinen
Chef d'exportation
Tampere

Kaisa Kassa
Caissier
Tampere

ДОВЕРЕННОСТЬ

ДЛЯ ПРЕДЪЯВЛЕНИЯ ПО МЕСТУ ТРЕБОВАНИЮ

Я, *Timo Teikäläinen*
компания *TAMPEREEN TEHDAS OY*
настоящим уполномочиваю *Matti Meikäläinen*
номер паспорта *valtuutettavan passin numero*
выдан Департаментом Полиции *poliisin nimi, joka antanut passin*
в *passin antopaikka*
быть моим представителем с целью выполнения всех необходимых
формальностей и подписания документов по Карнету АТА номер (ATA Carnet
No) *FIxxxx-S400*,
выданному *Tampereen kauppakamari*
1.9.2017 года,
расположенной по адресу *Kalevantie 2, 33100 Tampere*
в полном соответствии с правилами и обязательствами международных
таможенных конвенций, в том числе Конвенция о карнете АТА для временного
ввоза товаров, а также передавать таможенным органам любые запрашиваемые в
данной связи документы.

Tampere, 3.8.2017г.

TAMPEREEN TEHDAS OY

Heikki Heikäläinen
Директор-распорядитель (*toimitusjohtaja venäjäksi*)

CERTIFICATE OF LOCATION

for the clearance of not or incomplete discharged, destroyed, lost or stolen Carnets.

The undersigned authority:

declares, that the goods mentioned overleaf under item no.(s):.....

covered by Carnet-ATA.: FI/.....

were presented at:

by the Carnet holder:

These goods were re-imported in the European Union (*Finland*)

on:

via customs office:

date, stamp and signature:

INSTRUCTIONS FOR THE USER OF THE ATA CARNET CUSTOMS DOCUMENT (ENG/SWE/FIN)

The ATA Carnet is an international customs document that permits the duty-free and tax-free temporary export and import of goods to countries that have acceded to the Customs Convention on the ATA Carnet for the temporary admission of goods. No guarantee to cover the duties or taxes or other customs documents are needed. The ATA Carnet is valid for one year*. The goods must be re-imported to Finland or to another EU Member State **) within the validity of the Carnet and the Carnet to the issuing Chamber of Commerce after the journey.

The initials "ATA" are an acronym of the French and English words "Admission Temporaire/Temporary Admission".

ATA Carnets can be used for temporary export of

- Exhibition goods,
- Professional equipment and
- Commercial samples.

The holder of an ATA Carnet should check before the journey that:

- ✓ there are enough vouchers for the intended journey,
- ✓ the holder of the Carnet has signed the cover sheet and the possible continuation sheets,
- ✓ the trade description of goods corresponds with the list of goods to be transported and that
- ✓ the period of validity of the Carnet is correct and checked.

An ATA Carnet must be presented, examined, registered and compared with the list of goods at the Customs every time goods are exported and re-exported, imported and re-imported or transited through a country. The user must fill in all the paragraphs from D to F of each voucher before entering the customs clearance point. The Customs Authorities will remove the vouchers, but not the corresponding counterfoils for the vouchers.

The user of the ATA Carnet is responsible for ensuring that the Carnet is properly stamped at each border crossing point.

The Finnish Customs Authorities stamp the cover. The Finnish Customs Authorities fill in the first yellow exportation voucher and the corresponding counterfoil for the voucher and stamp them when the goods are exported from Finland. In addition to this the Finnish Customs Authorities will remove the yellow exportation voucher. If the goods are exported from another EU Member State than Finland, the Finnish Customs Authorities will fill in the corresponding counterfoil for the voucher but will not stamp or sign it as this will be done by the Customs Authorities of the EU Member State of exit.

There are two white vouchers for each country of temporary admission, one for importation and one for re-exportation, and two corresponding white counterfoils for the vouchers. The user must have the importation voucher stamped when entering the country and the re-exportation voucher when leaving the country. The user must also take care that the corresponding counterfoils for the vouchers are stamped by the Customs Authorities.

If the goods are only transited through a country, the blue transit-voucher must be stamped when entering the country and the other blue transit-voucher must be stamped when leaving the country. The corresponding counterfoils for the vouchers should also be stamped. The ATA Carnet is not stamped in case of an intermediate landing.

The last yellow re-importation voucher must be stamped and removed by the Finnish Customs Authorities or the Customs Authorities of another EU Member State when re-importing the goods to Finland or to another EU Member State. The Customs Authorities must also stamp the corresponding counterfoil for the voucher.

In case the goods remain abroad, the user of the ATA Carnet must contact the Customs Authorities at the point of entry within the validity period of the Carnet and complete a normal customs declaration (and pay all costs related to import; import duties, taxes etc.). The payment of import duties must be verified and endorsed by the Customs Authorities on the re-exportation voucher, which should be filled in by the user and stamped by the Customs Authorities. The user should also complete a normal customs declaration at the Finnish Customs within the validity period of the Carnet, fill in the re-importation voucher and have it stamped by the Customs Authorities. The user must also take care that the corresponding counterfoils for the vouchers are stamped by the Customs Authorities.

*Taking into account the duration and nature of the event, the Customs Authorities of the country of temporary import may demand that the goods have to be re-exported within a shorter period than the validity of the Carnet, which must not be *less than one month* before the event ends. The user of the ATA Carnet can check the validity of the ATA Carnet from the importation voucher, where it says "final date for re-exportation/production to the Customs". **) Preferably to Finland.

THE ATA CARNET SHOULD BE RETURNED TO THE ISSUING CHAMBER OF COMMERCE AFTER THE JOURNEY!

ANVISNINGAR FÖR ATA-CARNET ANVÄNDARE

En ATA-carnet är ett internationellt tulldokument med vilket man temporärt kan föra ut varor till länder som anslutit sig till ATA-avtalet utan att betala importavgifter eller ställa säkerhet för att de betalas. Andra tulldokument behövs inte. ATA-carneten är i kraft ett år*. Varorna bör återföras till Finland eller till en annan EU-medlemsstat** under carnetens giltighetstid och carneten till den handelskammare som utfärdat carneten.

ATA är en förkortning av de engelska och franska orden "Admission Temporaire/Temporary Admission" d.v.s. temporär import.

Med ATA carneten kan temporärt föras ut

- mäss- och utställningsgods,
- yrkesutrustning och
- kommersiella varuprover.

Användaren av en ATA-carnet bör före resan kontrollera att

- ✓ carneten har tillräckligt många mellanblad,
- ✓ det på carnetens titelblad och möjliga tilläggsidor finns carnetinnehavarens underskrift,
- ✓ varuförteckningen stämmer överens med de transporterade varorna och att carnetens giltighetstid är riktig.

Varorna som transporteras skall alltid vara med i tullen tillsammans med ATA-carneten för att de vid behov skall kunna granskas och jämföras med varuförteckningen. Användaren skall fylla i alla punkter från D till F på alla sidor av carneten innan hon eller han anländer till tullklaringsplatsen. Tullmyndigheten river ut blad, men inte de kvarsittande talongerna.

Användaren av en ATA carnet ansvarar för att carneten i vederbörlig ordning stämplas vid varje gränsövergång.

Den finska tullmyndigheten stämplar carnetens titelblad. Den finska tullmyndigheten fyller i och stämplar det första gula exportbladet och den motsvarande kvarsittande exporttalongen när varorna exporteras från Finland. Den finska tullmyndigheten river också ut det gula exportbladet. Om varorna exporteras från en annan EU-medlemsstat, fyller den finska tullmyndigheten i den kvarsittande exporttalongen men varken stämplar eller undertecknar den. Exporttalongen stämplas då av tullmyndigheten i den EU-medlemsstat från vilken varorna lämnar EU.

Carneten har för varje temporärt exportland två vita blad, importblad och återexportblad, och en motsvarande kvarsittande vit talong. Användaren av en ATA carnet skall låta stämpla importbladet vid ankomsten till landet och återexportbladet vid avresan ur landet. Tullmyndigheterna stämplar också de motsvarande kvarvarande talongerna.

Om något land enbart är ett genomgångsland, skall användaren av en ATA-carnet låta stämpla det blåa transitbladet, vid ankomsten till landet, och det andra transitbladet som är likadant, vid avresan ur landet. Användaren skall också se till att tullmyndigheten stämplar de motsvarande kvarsittande talongerna. Carneten stämplas inte i samband med att ett flygplan gör en mellanlandning

Carnetens sista gula blad är ett återimportblad som den finska tullmyndigheten eller tullmyndigheten i en annan EU-medlemsstat stämplar och river ut, då varorna återinförs till Finland eller till en annan EU-medlemsstat. Den finska tullmyndigheten eller tullmyndigheten i en annan EU-medlemsstat stämplar den motsvarande kvarsittande gula talongen.

Om varorna inte återförs till hemlandet, skall användaren av en ATA-carnet under carnetens giltighetstid ta kontakt med det temporära exportlandets tullmyndighet och göra exportklarering (och betala alla importavgifterna). Tullen skall kontrollera och godkänna betalningarna. Användaren av en ATA carnet skall fylla i och låta stämpla återexportbladet. Hon eller han skall också göra exportklarering i den finska tullen under carnetens giltighetstid och fylla i och låta stämpla återimportbladet. Användaren måste också se till att de motsvarande kvarvarande talongerna stämplas.

*I fråga om temporär export måste man beakta att myndigheterna i landet i fråga kan, med hänsyn till evenemangets varaktighet och natur, kräva att varorna måste återexporteras inom en tid som är kortare än carnetens giltighetstid. Giltighetstiden bör dock vara åtminstone en månad efter att evenemanget har tagit slut. Användaren av en ATA-carnet skall kontrollera carnetens giltighetstid på importbladet i punkten "final date for re-exportation /production to the Customs".

**Gärna till Finland.

EFTER RESAN SKALL ATA CARNETEN RETURNERAS TILL DEN HANDELSKAMMARE SOM UTFÄRDAT CARNETEN.

OHJE ATA CARNET'N KÄYTTÄJÄLLE

ATA carnet on kansainvälinen tulliasiakirja, jolla voidaan väliaikaisesti viedä tavaroita ATA-sopimukseen liittyneisiin maihin maksamatta tuontimaksuja tai asettamatta vakuutta niiden maksamisesta. Muita tullausasiakirjoja ei tarvita. Carnet on voimassa yhden vuoden*. Tavarat on palautettava Suomeen tai toiseen EU-jäsenmaahan** carnet'n voimassaoloaikana ja carnet sen myöntäneeseen kauppakamariin matkan toteuduttua.

ATA muodostuu ranskan ja englannin kielen sanoista "Admission Temporaire/Temporary Admission" eli väliaikainen maahantuonti.

ATA carnet'illa voi viedä väliaikaisella tullauksella:

- näyttelytavaraita,
- ammatinharjoittamisvälineitä ja
- kaupallisia tavaranyllytteitä.

ATA carnet'n käyttäjän tulee tarkistaa ennen matkalle lähtöä, että

- carnet'ssa on riittävästi välilehtiä,
- carnet'n kansilehdellä ja mahdollisilla jatkosivuilla on carnet'n haltijan allekirjoitus,
- tavaraluettelo vastaa kuljetettavia tavaroita ja että
- carnet'n voimassaoloaika on oikea.

Kuljetettavien tavaroiden on aina oltava ATA carnet'n mukana tullissa, jotta tavarat voidaan tarvittaessa tarkastaa ja jotta niitä voidaan verrata tavaraluetteloon. Käyttäjän tulee täyttää kunkin välilehden kohdat D-F ennen tulliselvityspaikalle tuloaan. Tulli irrottaa välilehdet. Kantaosalipukkeita ei irroteta.

ATA carnet'n käyttäjä on vastuussa siitä, että carnet leimataan jokaisessa rajanylityksessä asianmukaisesti.

Suomen tulli leimaa carnet'n kansilehden. Suomen tulli täyttää ensimmäisen keltaisen exportation-välilehden ja kantaosalipukkeen ja leimaa ne, kun tavara lähtee Suomesta. Lisäksi Suomen tulli irrottaa keltaisen exportation-välilehden. Jos tavarat poistuu EU:sta toisen jäsenmaan kautta, Suomen tulli täyttää kantaosalipukkeen, mutta ei leimaa eikä allekirjoita sitä, vaan sen leimaa EU:sta poistumisjäsenmaan tulli.

Carnet'ssa on jokaista väliaikaista vientimaata varten kaksi valkoista välilehteä, importation- ja re-exportation-välilehdet, sekä niitä vastaavat kantaosalipukkeet valkoisella kantaosasisivulla. ATA carnet'n käyttäjän tulee leimauttaa importation-välilehdet maahan tullessaan ja re-exportation –välilehdet maasta lähtiessään. Käyttäjän on huolehdittava myös siitä, että tulli leimaa vastaavat kantaosalipukkeet.

Jos jokin maa on pelkästään kauttakulkumaa, ATA carnet'n käyttäjän on leimautettava sininen transit-välilehti maahan tullessaan ja toinen samanlainen välilehti maasta lähtiessään. Transit-välilehtiä vastaavat kantaosalipukkeet, jotka tulee leimauttaa, ovat sinisellä kantaosasisivulla. ATA carnet'ta ei kuitenkaan leimauteta lentokoneen välilaskun yhteydessä.

Carnet'n viimeinen keltainen välilehti on re-importation-välilehti, jonka Suomen tai toisen EU:n jäsenmaan tulli leimaa ja irrottaa, kun tavarat tuodaan takaisin Suomeen tai toiseen EU-jäsenmaahan. Tulli leimaa myös keltaisella kantaosasisivulla olevan re-importation-kantaosalipukkeen.

Jos tavarat jäävät ulkomaille, ATA carnet'n käyttäjän tulee ottaa yhteyttä ATA carnet'n voimassaoloaikana väliaikaisen vientimaan tulliin ja suorittaa tuontitullaus (ja maksaa tuontimaksut). Tullin tulee tarkistaa ja hyväksyä maksut. Käyttäjän tulee täyttää ja leimauttaa re-exportation-välilehti. Hänen tulee myös tehdä vientiselvitys Suomen tullissa ATA carnet'n voimassaoloaikana sekä täyttää ja leimauttaa re-importation-välilehti. Käyttäjän on myös huolehdittava siitä, että vastaavat kantaosalipukkeet tulevat leimatuiksi.

*On otettava huomioon, että väliaikaisen tuontimaan tulliviranomaiset voivat ottaen huomioon tilaisuuden keston ja luonteen vaatia, että tavarat on jälleenvietävä lyhyemmän kuin carnet'n voimassaoloajan kuluessa, jonka tulee kuitenkin olla vähintään yksi kuukausi tilaisuuden päättymisestä. Käyttäjän tulee tarkastaa ATA carnet'n voimassaoloaika tuontilehden kohdasta: "final date for re-exportation/production to the Customs". **) Mieluiten Suomeen.

MATKAN PÄÄTTYÄ ATA CARNET TULEE PALAUTTAA SEN MYÖNTÄNEESEEN KAUPPAKAMARIIN



World ATA Carnet Council (WATAC)

Meeting on 5-6 December 2013 in Paris

Item 10 (2) on the provisional agenda:

Box 'C' of ATA Carnets: Intended use of goods

Note to Members

Members will find hereafter, for adoption during the WATAC meeting on 5-6 December 2013, recommendations concerning the completion of Box 'C' (Intended use of goods) of ATA Carnets. Once adopted, these recommendations will be reproduced in the ICC WCF Guidelines concerning the operation of the international guarantee system of ATA Carnets.

1. Context:

Most ATA Carnets are issued for goods covered by one of the three following Annexes of the Istanbul Convention or the relevant Conventions on the temporary admission of goods:

- Annex B.1 – Goods for display or use at exhibitions, fairs, meetings or similar events
Customs Convention concerning facilities for the importation of goods for display or use at exhibitions, fairs, meetings or similar events
- Annex B.2 – Professional equipment
Customs Convention on the temporary importation of professional equipment
- Annex B.3 – Containers, pallets, packings, samples and other goods imported in connection with a commercial operation
International Convention to Facilitate the Importation of Commercial Samples and Advertising Materials

For Carnets issued for any of these three Annexes/Conventions, holders and/or issuing organizations can choose from one of the following options when completing Box C.

2. Standard Options for Completing Box C

- **Option (1): Naming the applicable Convention / Annex of the Istanbul Convention**
 - For Annex B.1: "*Exhibitions, fairs, meetings*" For Annex B.2: "*Professional equipment*" For Annex B.3: "*Samples*"
- **Option (2): Naming an Activity**

When choosing this option, holders and issuing bodies must only mention in Box C activities specifically named in the Annexes of the Convention/Conventions and their respective Appendices (for example, in Appendix I to Annex B.3.: Testing, Demonstration, etc. or in Appendix II to Annex B.6.: Track and field training, Winter sports competition, etc.).

Naming activities that are not listed in the Annexes/Conventions and their Appendices may lead to difficulties at importation and/or the refusal of the ATA carnet.

3. Other options for completing Box C

Specific circumstances may prevent the use of options (1) or (2). Additional options can therefore be applied where necessary:

- Option (3): Naming an event

Customs authorities may request at times the naming in Box C of the event to be attended (name of the fair, congress, world tour for performing artists, etc.).

ICC/WCF's position is that Box C, which should not be overloaded with information, is not the appropriate place to list a specific event. Instead, this should be done in Box F b) of the importation voucher, which allocates space for this information.

Whenever it is inevitable to name a specific event in Box C (on explicit request by customs in the country of temporary importation, for example), issuing bodies should make sure that such Carnets are issued with one set of whites only, except if it is foreseen that the exhibition will last several months and may lead to partial imports/re-exports.

- Option (4): Naming multiple intended uses in Box C

This is a practical option chosen by some issuing bodies as a solution for Carnets intended for use in different countries with conflicting fields of application.

Example:

Country A has ratified Annex B.2 only.

Country B has ratified Annex B.3 only.

In this case, issuing organizations may list both "professional equipment" as well as "commercial samples" in box C of the Carnet.

In this case, the holder will have to make sure that Box 'F' of the importation/re-exportation vouchers is correctly completed to avoid any risk of confusion.

Note: *It is important to remember that one Convention might be in conflict with another, particularly where periods of re-exportation are concerned.*

It is therefore recommended to specify, wherever possible, the country of temporary admission relative to the intended activity/convention.

Example for how to complete Box C:

Professional Equipment (US)

Exhibitions, Fairs, Meetings (CN, NL, AE)

In such a situation, issuing bodies may also decide to issue different Carnets, each one covering a specific use.

4. Notes regarding the other Annexes to the Istanbul Convention/other relevant Conventions

Other than the three most frequently used Annexes/Conventions, there are additional Annexes/Conventions with a lower level of importance in the context of the ATA Carnet.

Annex B.4 – Goods imported in connection with a manufacturing operation

This Annex is rarely used. If an ATA Carnet is issued for this type of goods, Box C should be completed with "Manufacturing Operation".

Annex B.5 – Goods imported for educational, scientific or cultural purposes

Article 1 states that: "*The term 'goods imported for educational, scientific or cultural purposes' means: scientific equipment, pedagogic material, welfare material for seafarers, and any other goods imported in connection with educational, scientific or cultural activities*".

According to Article 4, "*Temporary admission of scientific equipment, pedagogic material and welfare material for seafarers used on board ships shall be granted without a Customs document or security being required*".

However, ATA Carnets are required for “any other goods imported in connection with educational, scientific or cultural activities” (an illustrative list of these goods is reproduced in Appendix III to Annex B.5.)

When issuing an ATA carnet for this type of goods, Box C should show the name of the Annex/ Convention, i.e. Educational, scientific or cultural purposes.

Annex B.6 – Travelers’ personal effects and goods imported for sports purposes

According to Article 4,

1. *Temporary admission of personal effects is usually granted without a Customs document or security being required. However, in the case of articles which involve a high amount of import duties and taxes, a Customs document and security may be required.*
2. *Whenever possible, an inventory of the goods together with a written undertaking to re-export, may be accepted for goods imported for sports purposes, in lieu of a Customs document and security.*

In the event a Carnet is requested for this type of goods, there are two options available to complete Box C:

- Name the Annex/Convention, i.e. ‘Sports purposes’ or ‘Travelers’ personal effects’
- Name any of the activities listed in Appendix II to Annex B.6.

Annex B.7 – Tourist publicity material

If a Carnet is requested for this type of goods, there are two options available to complete **Box C**:

- Name of the Annex/Convention, i.e. ‘Tourist publicity material’
- Name any of the materials listed in the Appendix to Annex B.7.

Annex B.8 – Goods imported as frontier traffic

According to Article 4, “*Temporary admission of goods imported as frontier traffic shall be granted without a Customs document or security being required*”.

ATA Carnets are therefore not required for this type of goods.

Annex B.9 – Goods imported for humanitarian purposes

According to Article 4, “*Whenever possible, an inventory of the goods together with a written undertaking to re-export, may be accepted for medical, surgical and laboratory equipment, in lieu of a Customs document and security.*”

If a Carnet is requested for this type of goods, Box C should mention “Humanitarian Purposes” or “Humanitarian Activities”.

Annex C – Means of transport

According to Article 6, “*Temporary admission of means of transport shall be granted without a Customs document or security being required*”.

ATA Carnets are therefore not required for this type of goods.

Annex D – Animals

ATA Carnets are required in most cases for the temporary admission of animals. Situations which allow the temporary importation of animals without a customs document or security are listed in Article 6, Paragraph 1 of Annex D. Box C should mention:

- Name of the convention: ‘Animals’ + **any of the activities / uses listed in the Appendix** to Annex D and one of the activities