



**Commerce Queensland**  
QUEENSLAND'S CHAMBER OF COMMERCE AND INDUSTRY



# International Documentation Centre

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## The ATA Carnet System

*A simplified customs procedure for temporary admission of  
goods for entry and exiting a foreign country.*

## What is the ATA Carnet System?

The ATA Carnet is a merchandise passport which allows temporary importation of goods and merchandise into various countries by the removal of the need for raising bonds or depositing duty at customs posts in different countries throughout the world. It is a system which allows companies to avoid the lagging procedures associated with International customs.

Under the ATA Carnet system all the goods that leave Australia and enter a foreign country must leave the foreign country and re-enter Australia. It is tool to promote the development of foreign markets but not to avoid duties/taxes and other charges. Thus, under no circumstances are the goods issued under an ATA Carnet are to be sold.

The Carnet is generally preferred by customs and can be issued by Commerce Queensland. At present the scheme operates under the control of the international Bureau of Chambers of Commerce (IBCC) in Paris and is known as the IBCC chain.

## What Goods Qualify under the International ATA Carnet System?

Both small and large companies can utilise the International ATA Carnet. Salespeople with samples of value and people with professional equipment are the largest users while many exhibitors in trade fairs use carnets to cover products being demonstrated. The International ATA Carnet system can be incorporated to encompass the following goods:

- ◆ Commercial Samples.
- ◆ Jewellery, Opals.
- ◆ Goods for international exhibitions, conferences and lectures.
- ◆ Scientific equipment, musical instruments, theatrical costumes, professional sound and television equipment.
- ◆ Equipment for testing and maintaining machinery.
- ◆ Photography and advertising.
- ◆ Equipment for use by surgeons, zoologists, archaeologists.
- ◆ Equipment for sporting events.
- ◆ Personal computers (laptop) used for business purposes only.

The ATA carnet can provide a variety of advantages to companies conducting or exploring international trade.

Some of the many advantages include:

- ◆ Simplifies and expedites customs formalities.
- ◆ Reduces clearance time for goods – on both importation and re-exportation.
- ◆ Removes the need to post bonds or pay duty on entry and drawback on re-export.
- ◆ Goods can be temporarily imported into multiple countries under the same carnet.
- ◆ The carnet has a maximum life of 12 months.
- ◆ Assist re-entry to Australia.
- ◆ Provides the opportunity to explore international markets.

## Where can an ATA Carnet be Used?

Andorra	Gibraltar	Mauritius	Slovakia Republic
Algeria	Hong Kong	Malaysia	Slovenia
Australia	Hungary	Malta	South Africa
Bulgaria	Iceland	Morocco	Sri Lanka
Canada	India (Exhibition only)	New Zealand	Switzerland
China (Exhibition only)	Israel	Norway	Thailand
Cote D'Ivoire	Japan	Poland	Tunisia
Croatia	Korea	Pakistan	Turkey
Cyprus	Lebanon	Russia	United States of America
Czech Republic	Lithuania	Senegal	Ukraine
Estonia	Macedonia	Singapore	Yugoslavia

## European Union Community

Austria	Germany	France	Spain
Belgium	Greece	Luxembourg	Sweden
Denmark	Ireland	Netherlands	United Kingdom
Finland	Italy	Portugal	Romania

## How to use an ATA Carnet

The following steps must be adhered to when using a Carnet:

1. The holder must read and sign the front cover immediately upon receipt.
2. When leaving Australia make sure Australian Customs Officers date stamp and sign the front green cover. Australian Customs must also stamp and sign the yellow exportation counterfoil(s). All goods covered by the Carnet must be presented to Customs at this time, as a Customs examination may be required.
3. When entering and leaving the countries you are visiting, the Customs authorities in each country must stamp and sign the white importation and re-exportation counterfoil(s).

Carefully note the period of temporary importation allowed by the foreign customs upon entry. Never exceed the stipulated period otherwise duty/taxes and other chargers will be payable. This period may vary to the Carnet validity date.

4. All the sheets in the Carnet are numbered in sets from 1 onwards and you are advised to make certain that the correct pair is used for each country visited. It is imperative that both the importation and re-exportation counterfoils are stamped and show which items have been cleared.
5. When bringing the goods back into Australia, please ensure that you have the yellow re-importation counterfoils duly stamped by Australian Customs.
6. **The holder is fully responsible for the security of this Carnet. It must be returned to Commerce Queensland upon return to Australia, no later than seven days past the expiry date.**
7. Once issued, no extra items shall be added to the list of goods enumerated on the General List.

The Carnet is valid for the time as indicated on the Carnet cover and cannot be extended under any circumstances. Should any goods covered under the Carnet not be returned to Australia within that time, duty/taxes and other charges will be payable.

## Consequences/Penalties for Incorrect use of a Carnet

- ◆ Should the appropriate authorisation not be obtained from Custom offices the carnet will be held in dispute for a period up to 13 months past the expiry date of the Carnet. Consequently, under the indemnity system all monies owing will be the responsibility of the Carnet holder.
- ◆ Should items be sold/lost or stolen, then the carnet will be held in dispute.
- ◆ Additional charges maybe payable to various customs authorities within particular countries if the carnet is used incorrectly. These rates may vary considerably between countries.

Failure to take the necessary action by the bearer may lead to payment of overseas customs duties/taxes and other charges, penalties and a lengthy process of disputation with the foreign and/or Australian Customs authorities. In the event of disputation, the carnet holder is liable for any duties/taxes/penalties that may be requested by the overseas Customs authorities.

Failure to return the carnet within 7 days after the expiry date will result in the full payment of the security value plus a penalty of 10% of the value.

**Should an error occur in the processing of an issued Carnet and Commerce Queensland is asked to intervene on behalf of the client, the investigation will incur a charge of \$181.50 per hour (Inc. GST). Prior to commencement the client will be asked to sign a Consultancy Services Engagement Authority agreeing to be responsible for the charges.**

## ATA Carnet Fees

### Preparation Fees

Preparation fees will be dependent on the notice (clear working days) given to Commerce Queensland for the collection of the completed carnet.

	Members	Non – Members
5 Business Days Notice	\$250	\$400
3-4 Business Working Days Notice	\$360	\$640
1-2 Business Working Days Notice	\$440	\$660

\* All prices are inclusive of GST

- ◆ The above preparation fees are for Carnets requiring counterfoils for up to three (3) countries.
- ◆ Should more counterfoils be required, a charge of \$33 (members) or \$55 (non-member) is applicable for each country thereafter.

### ATA Carnet Security

Commerce Queensland requires a deposit /bank guarantee or indemnity premium to be lodged by the Carnet holder to Commerce Queensland for all Carnets issued.

#### Option 1: Deposit

A deposit is required to the amount of 50% of the value of the items listed on the Carnet or alternatively the equivalent amount of duties/taxes that would be payable to the overseas country in which the goods are traveling, plus an additional 10%.

The deposit will be held in trust by Commerce Queensland and will be returned to the carnet holder after the carnet is returned to Commerce Queensland in correct order.

#### Option 2: Bank Guarantee

A bank guarantee can be lodged with Commerce Queensland to the amount of 50% of the value of the items listed on the Carnet or alternatively the equivalent amount of duties/taxes that would be payable to the overseas country in which the goods are traveling, plus an additional 10%.

Bank Guarantees must show the favouree as the Victorian Employers Chamber of Commerce and Industry, 486 Albert Street, Melbourne Victoria 3002 as National Guaranteeing Organisation in Australia.

The bank guarantee will be returned to the carnet holder's banking institution after the carnet is returned to Commerce Queensland in correct order.

#### Option 3: ATA Carnet Indemnity Scheme

As part of Commerce Queensland's insurance, we have a pool of funds that Commerce

Queensland can access on your behalf to cover the carnet security. Commerce Queensland must have a copy of your company profile and ABN if it is approved.

This offer will assist holders who do not normally have accessible money and it is a “while you wait” service.

Commerce Queensland requires a Holding Deposit, which will then be refunded upon the return of the carnet. Please refer to the Holding Deposit Schedule for the required amount for your carnet.

#### Holding Deposit Schedule

<b>Value of items</b>	<b>Percentage to be collected by Commerce Queensland</b>
Under \$5,000	10% of the value
\$5,001-\$15,000	5% of the value
\$15,001 plus	2% of the value

NB: Please ensure that the carnet is returned no later than 7 days after the expiry date. Failure to do so will incur the full payment of the security value plus a penalty of 10% of the value.

In order to access this “pool of funds” the holder must pay a premium based on the percentage of the security value for the items to be included on the Carnet.

PREMIUM CHART			
Duration of Trip	Value Up to \$50,000	Value \$50,000 - \$100,000	Value \$100,001 - \$2,000,000
3 months	1.20%	0.85%	0.50%
6 months	2.40%	1.70%	0.50%
12 months	3.60%	2.50%	0.50%

- ◆ Commerce Queensland can not release an ATA Carnet without receiving the preparation fee and the indemnity premium as well as approval that the indemnity application has been approved by the National Guaranteeing Body.
- ◆ Upon collection of the Carnet from Commerce Queensland the customer is required to read the Carnet conditions of issue and sign the Carnet in the presence of a Commerce Queensland officer.
- ◆ The Indemnity fee is not refundable.

**ATA CARNET MUST BE RETURNED TO COMMERCE QUEENSLAND AFTER USE**

## ATA Carnet Application Form

To lodge this application, please complete and send to email: [intl@commerceqld.com.au](mailto:intl@commerceqld.com.au);  
 fax: 07 3013 3422 or deliver to 375 Wickham Terrace, Brisbane, Qld, 4000

Holder and Address	
Telephone Number	
Fax Number	
E-mail	
Full name of person/s authorised to use Carnet and Address (Including clearing agents if appropriate)	
Countries for which Carnet is Required	
Bankers Reference (Name and Address)	
Intended use of Goods	
Period for which Carnet is Required (Maximum 12 Months)	
Collection Date (from Commerce Queensland)	



## Declaration

I ..... for and on behalf of .....

(Name) (Applicant)

have read the ATA Carnet explanatory notes undertake to repatriate the goods on the attached general list for the Carnet to be issued by Commerce Queensland before the expiry date of the Carnet.

In the event that the goods are not repatriated I UNDERTAKE:-

1. To pay the Customs Authorities of the country of import all duties and/or taxes involved in the final importation of such goods, and to observe all the provisions in force under the terms of the regulations both of the country of export and of the country of import.
2. To pay Commerce Queensland any sum or sums called upon to pay to the Guaranteeing Body in the country of import in respect of duties, taxes and/or other charges which may arise as a result of the non-repatriation of the goods.
3. To take sole responsibility for any negotiations with, or proceedings against, Customs Authorities or any other person, which may arise out of a claim payment of import duties, taxes and/or other charges.
4. To reimburse Commerce Queensland for any legal costs, short fall or other expenses incurred by Commerce Queensland in consequences of, associated with or related to the issue of the carnet.

**Notes** (Please read the following notes carefully and complete the general list attached to covered by carnet.)

I have read and understand the conditions of the application.

I further declare that the above particulars and those in the schedule General List attached and specifically the commercial value mentioned therein are true and correct, and I undertake to return the carnet to Commerce Queensland immediately after use.

Date: ...../...../.....

Signed:.....  
(holder/authorised person)

ATA Carnet – General List

Item number	Trade description of goods and marks and numbers, if any.	Number/Quantity	Weight in Kgs	Value in Aust \$	Country of origin



## ATA Carnet Indemnity Proposal Form

Only complete if required

Full name of company and Address		Bankers Name and Address	
Tel: Fax: E-mail:		Countries for which cover is required	
Contact Name 1 <sup>ST</sup> 2 <sup>nd</sup>		Nature of Business / Brief description of goods	
Date cover required from		Please X as applicable	
Duration up to: <input type="checkbox"/> 3 months		<input type="checkbox"/> 6 months <input type="checkbox"/> 12 months	
Total Value of the Goods    AUD		Indemnity value	
Issuing Chamber (Please X to indicate Issuing Chamber)			
<input type="checkbox"/> Melbourne		<input type="checkbox"/> Sydney	
<input type="checkbox"/> Brisbane		<input type="checkbox"/> Adelaide	
<input type="checkbox"/> Perth			
<b>Benefits to the Carnet Holder are:</b>			
<ul style="list-style-type: none"> <li>• "While You Wait" processing and issue – premium payment must be on a separate cheque to the carnet issuing fee</li> <li>• Minimum Premium \$150</li> </ul>			
<ul style="list-style-type: none"> <li>• This indemnity enables to you to <u>temporarily</u> export your goods without lodging a bank cheque or cash or guarantee from an approved bank as security</li> <li>• This proposal form is not in respect of an insurance policy and failure to observe foreign and Australian Customs requirements relating to the Carnet may render you liable to a claim.</li> </ul>			
<b>IMPORTANT</b>			
1. This form should be sent at once by either e-mailing / fax / post to the below (for the attention of the Carnet officer)			
<b>NB:</b> No documents will be issued until signed Proposal Form is received and accepted			
2. It must be clearly understood that this Guarantee, if taken up, does not relieve you of paying duty, sales tax or any other charges should the necessity arise.			
Underwriters are entitled under the indemnity to recover from you the amount paid. The Indemnity merely enables you to take goods out of Australia without having to freeze a lump sum in this country.			
3. The undersigned hereby declares that duty, sales tax and any other charges covered hereon, is in respect of goods for temporary importation only.			
4. A <b>Holding Deposit</b> will be collected and refunded ONLY at the return of the carnet.			
5. The carnet must be returned no later than 7 days after the expiry date.			
6. Security value plus a penalty of 10% of the total value will be payable if the carnet is not returned.			
Date:		Signed:	
		Position:	
<b>Note that signatories must be company employee or duly authorised</b>			
<b>TO BE COMPLETED BY COMMERCE QUEENSLAND</b>			
Premium Payable:		Plus GST	
Payment must accompany Proposal Form upon pick up of carnet.			
Telephone 07 3842 2244 for quotation enquiries			
<b>For Office Only</b>			
Total Payment		Date Paid	
		Carnet Number	
		Authorised	