

abc of ATA Carnet

The **ATA carnet** is known around the world as a “**merchandise Passport**” because it is a customs declaration that allows the identification of merchandise entering or leaving a country.

This international customs document was created in order to facilitate the **temporary admission –tax free-** of three main product categories: commercial samples, professional equipment and products for fairs/exhibitions.

The Ata Carnet is recommended for business executives, entrepreneurs, exhibitors at fairs and importers/exporters of merchandise destined to be commercial samples and marketing materials. It is also useful for the temporary importation of professional equipment.

The ATA carnet was created 45 years ago and it is **currently accepted in 71 countries** which are members of the World Customs Organization (WCO). Some of the countries accepting the document are: Germany, Mexico, Korea, China, Hong Kong, United Arab Emirates, Morocco, Turkey, UK, Spain, Canada, France and the USA among others that join each year.

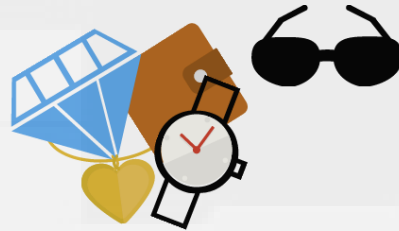


This document also serves as an “**international warranty**” for customs around the world. This is so because they are assured that taxes will be paid **in case the goods temporarily imported are not taken back to the country of origin.**

The document covers a large range of products such as:

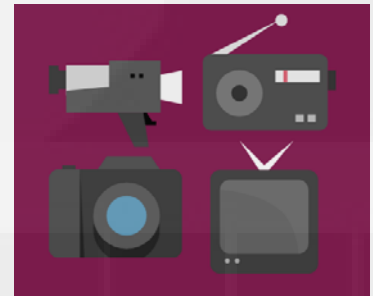
Commercial samples

Textiles, handcrafts, machinery, equipment, jewelry, watches, leather goods, accessories, etc.



Goods used in exhibitions, fairs or events

Exhibition stands, lighting equipment, antiques, paintings, art pieces, etc.



Professional equipment

Press, radio, tv, movie equipment, musical instruments, costumes, theater sets, equipment used for repairs, electronic equipment, engineering equipment, surgery, archeology, animals, entertainment, sports, etc.



However, the carnet cannot be used for perishable goods such as food and beverages.





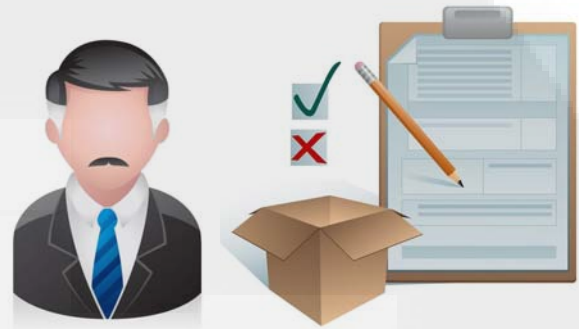
Format & Design

Usually, the ATA Carnet is a professional size document that contains several pages or vouchers (of different colors) that can be detached for the custom authorities to use.

Some of the most important items contained in the document are information regarding the owner, the issuing entity, the goods contained, the value of said goods, the countries which can be visited and the expiration date of the carnet.

Process

When the ATA Carnet is used, the customs release process of a shipment consists of the **physical review of the merchandise** and the **review of the merchandise documents** along with the ATA Carnet by the customs authority.

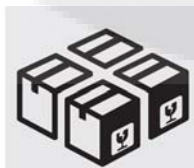


If no irregularities are detected then the **customs authority will release the merchandise immediately** and will certify the folio number on the corresponding ATA Carnet for the corresponding customs operation being done. Additionally, the **customs officer will stamp, sign and write his name on the cover** and on the corresponding page on the Carnet.



On the same token, once authorized, **the user of the ATA Carnet must fulfill certain duties**. Here is a list of the most important:

- **Re-export the merchandise in the date set by the customs authority of the country in which the merchandise was in transit or temporarily imported.**



• Re-export/Re-import the merchandise in the same condition in which it was temporarily imported.



• Obtain customs verification and Carnet certification entering and leaving each visited ATA country.



These are some of the benefits for the user of the ATA Carnet:

1. Valid for 1 year, renewable if needed.

2. Reduces time needed to process temporary imports.

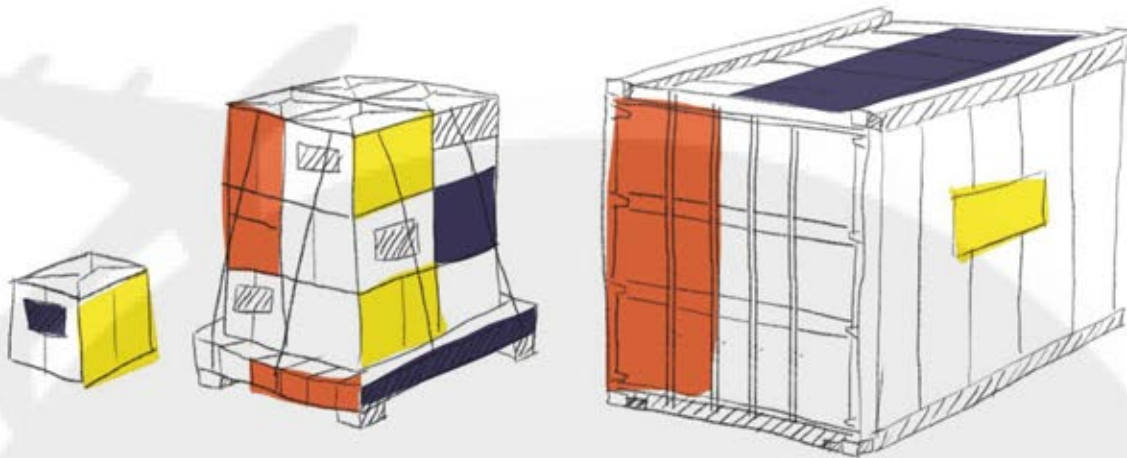
3. Reduces the documentation and paperwork.

4. Eliminates cash transactions (i.e., warranties)

5. Reduces the time needed to calculate taxes and duties entering a country.

6. Guarantees customs revenue (custom duties, taxes, not includes VAT) since payment for these is always guaranteed for merchandise imported temporarily.

7. There is only one contact point for all customs complains and collection of taxes.



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**Contact us for more useful
information at:**

E-mail:

info@exhibitions cargo.com

www.exhibitions cargo.com

+1 (619) 793 5414

+1 (312) 373 9257

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