

Note to agents and authorised network

ATA Carnets and Brexit

The purpose of this circular is to give you the latest information we have been able to ascertain on the issuing of ATA Carnets from the UK to the EU 27 in the event of a 'no deal' exit from the EU.

Issuing bodies are reminded that ATA Carnet issuance for movements of goods to the EU cannot be sanctioned until the UK has officially left the EU.

This circular assumes that:

- **12 April 2019 is Day 1 (D1) of the UK trading on WTO rules**
- **That it has been confirmed that ATA Carnet can be used for temporary imports and exports between the UK and the EU 27 after D1, as it used for signatory countries in the rest of the world**

1. ATA Carnet document

As per ATA Carnet Network Circular 67, dated 08 March 2019, we have updated the front and back covers to reflect the fact that the UK has officially left the EU. The updated version of the ATA Carnet, amended as appropriate to include your Chamber prefix, must only be used from 12 April 2019 / D1.

Front Cover (UK has been removed from the EU section):

P. This Carnet may be used in the following countries / Customs territories under the guarantee of the associations listed on page four of the cover: / Ce carnet est valable dans les pays/territoires douaniers ci-après, sous la garantie des associations reprises en page quatre de la couverture: UNITED KINGDOM (GB) and:

EUROPEAN UNION		THIRD COUNTRIES	
AUSTRIA (AT)	LATVIA (LV)	ALBANIA (AL)	IRAN (IR)
BELGIUM (BE)	LITHUANIA (LT)	ALGERIA (DZ)	ISRAEL (IL)
BULGARIA (BG)	LUXEMBOURG (LU)	ANDORRA (AD)	JAPAN (JP)
CYPRUS (CY)	MALTA (MT)	AUSTRALIA (AU)	KAZAKHSTAN (KZ)
CROATIA (HR)	NETHERLANDS (NL)	BAHRAIN (BH)	KOREA (KR)
CZECH REPUBLIC (CZ)	POLAND (PL)	BELARUS (BY)	LEBANON (LB)
DENMARK (DK)	PORTUGAL (PT)	BOSNIA and HERZEGOVINA (BA)	MACAO, CHINA (MO)
ESTONIA (EE)	ROMANIA (RO)	BRAZIL (BR)	MADAGASCAR (MG)
FINLAND (FI)	SLOVAKIA (SK)	CANADA (CA)	MALAYSIA (MY)
FRANCE (FR)	SLOVENIA (SI)	CHILE (CL)	MAURITIUS (MU)
GERMANY (DE)	SPAIN (ES)	CHINA (CN)	MEXICO (MX)
GREECE (GR)	SWEDEN (SE)	COTE D'IVOIRE (CI)	MOLDOVA (MD)
HUNGARY (HU)		GIBRALTAR (GI)	MONGOLIA (MN)
IRELAND (IE)		HONG KONG (HK)	MONTENEGRO (ME)
ITALY (IT)		ICELAND (IS)	MOROCCO (MA)
		INDIA (IN)	NEW ZEALAND (NZ)
		INDONESIA (ID)	NORTH MACEDONIA (MK)
			NORWAY (NO)
			PAKISTAN (PK)
			QATAR (QA)
			RUSSIA (RU)
			SENEGAL (SN)
			SERBIA (RS)
			SINGAPORE (SG)
			SOUTH AFRICA (ZA)
			SRI LANKA (LK)
			SWITZERLAND (CH)
			THAILAND (TH)
			TUNISIA (TN)
			TURKEY (TR)
			UKRAINE (UA)
			UNITED ARAB EMIRATES (AE)
			UNITED STATES OF AMERICA (US)

● **THIS DOCUMENT MUST BE RETURNED TO THE ISSUING OFFICE AFTER USE.**
(Remember to photocopy pages 2,3 and 4 for your own protection in the event of it subsequently going missing.)

● **THIS DOCUMENT MAY NOT BE USED FOR:-** goods for processing or repair; postal traffic; goods to be hired out abroad for financial gain; the sale of goods abroad; and foreign goods temporarily imported into the UK under a Customs Temporary Importation Concession.

★ **IN ORDER TO AVOID INCONVENIENCE AND A POSSIBLE MONETARY CLAIM** make sure that you can meet the Customs time limit in box 2 of the grouped counterfoils according to the type of goods (commercial samples; exhibition/trade fair goods; or professional equipment) on pages 2,3 and 4, as it may be less than the overall validity period of one year.

The holder of this Carnet and his representative will be held responsible for compliance with the laws and regulations of the country / Customs territory of departure and the countries / Customs territories of importation. / A charge pour le titulaire et son représentant de se conformer aux lois et règlements du pays / territoire douanier de départ et des pays / territoires douaniers d'importation.

Back Cover (UK has been removed from the EU section):

SWEDEN (SE)	The Stockholm Chamber of Commerce, Stockholm.	QATAR (QA)	Qatar Chamber of Commerce and Industry, Doha
THIRD COUNTRIES		SENEGAL (SN)	Chambre de Commerce et d'Industrie de la Région de Dakar, Dakar.
ALBANIA (AL)	Union of Chambers of Commerce and Industry of Albania, Tirana	SERBIA (CS)	Serbian Chamber of Commerce, Belgrade.
ALGERIA (DZ)	National Chamber of Commerce, Algiers.	SINGAPORE (SG)	The Singapore International Chamber of Commerce, Singapore.
ANDORRA (AD)	Chambre de Commerce, d'Industrie et des Services d'Andorre, Andorra la Vella.	SOUTH AFRICA (ZA)	South African Chamber of Business, Johannesburg.
AUSTRALIA (AU)	Victorian Employer's Chamber of Commerce, Victoria.	SRI LANKA (LK)	Sri Lanka National Council of the International Chamber of Commerce, Colombo.
BAHRAIN (BH)	Bahrain Chamber of Commerce and Industry, Manama.	SWITZERLAND (CH)	Alliance des Chambres de Commerce Suisses, Geneva.
BELARUS (BY)	Belarusian Chamber of Commerce and Industry, Minsk.	THAILAND (TH)	The Board of Trade of Thailand, Bangkok.
BOSNIA and HERZEGOVINA (BA)	Foreign Trade Chamber of Bosnia and Herzegovina, Sarajevo.	TUNISIA (TN)	Chambre de Commerce et d'Industrie de Tunis.
BRAZIL (BR)	National Confederation of Industry, Brazilia.	TURKEY (TR)	Union of Chambers of Commerce, Maritime Commerce and Commodity Exchanges of Turkey, Ankara.
CANADA (CA)	The Canadian Chamber of Commerce, Montreal, Quebec.	UKRAINE (UA)	Ukrainian Chamber of Commerce and Industry, Kiev
CHILE (CL)	The Santiago Chamber of Commerce, Santiago	UNITED ARAB EMIRATES (AE)	Dubai Chamber of Commerce and Industry, Dubai.
CHINA (CN)	China Chamber of International Commerce, Beijing.	UNITED KINGDOM (GB)	The London Chamber of Commerce and Industry, London.
COTE D'IVOIRE (CI)	Chambre de Commerce et d'Industrie de la Côte d'Ivoire, Abidjan.	UNITED STATES OF AMERICA (US)	U.S. Council for International Business, New York.

Note: The new format Carnet Forms must only be used after Brexit! Existing forms will continue to apply until D1.

2. Security rate chart

As per ATA Carnet Network Circular 67, dated 08 March 2019, the EU is one bloc and therefore one destination for ATA Carnet goods. The single security rate that will apply to the EU bloc is 40%.

Click here for the revised [Brexit Security Rate Chart](#)

3. Application Form and Undertaking

Any references to the European Community / European Union should be replaced with United Kingdom:

Front of the Application Form (EC has been replaced with UK):

for use in the following countries (please indicate the number of VISITS being made to each country and those countries being crossed in TRANSIT. Number of EXITS from the **UK**: (Yellow) exp. re-imp.

Visits (White) imp. / re-exp.	Country	No. of visits						
Transits (Blue) tra. / tra.	Country	No. of transits						

Reverse of the Application Form (references to EC have been amended to UK):

The use of a Carnet does not absolve the holder from observing the Customs regulations of the countries operating the scheme, e.g. import and export prohibitions or restrictions. In certain circumstances a UK export licence or an import/export licence for countries to be visited or crossed in transit may be required. For UK information please contact [Export Control Organisation](mailto:eco.help@trade.gov.uk), E: eco.help@trade.gov.uk or [Arts Council](mailto:elu@mia.gov.uk), E: elu@mia.gov.uk for art and antiques.

The carnet will be issued in the United Kingdom only for UK Status goods.
N.B. Goods should be re-exported without having undergone processing or repair, except normal depreciation due to the use made of them. Normal Customs documentation must be used for the exportation of goods by post.
For this purpose UK Status goods mean goods:

- A) obtained in the UK
- B) all duties and taxes were paid on import into the UK, or
- C) obtained or produced in the UK, either from goods referred to in B) or from A) and B).

Signed X X Date

.....
NAME AND POSITION OF SIGNATORY.

NOTE THAT SIGNATORIES MUST BE COMPANY EMPLOYEES OR DULY AUTHORISED.

NOTES:

The guarantee/deposit should be for a sum (*calculated to the nearest pound sterling only*) equivalent to the highest total amount of customs duty taxes and additional charges to which the goods listed would become liable on importation into any one of the countries for which the carnet is valid, plus a further 10 per cent of the amount.

If the amount of duty payable is not readily assessable, the Chamber reserves the right to fix the amount of the guarantee/deposit in the light of individual cases.

Any guarantee/deposit will be returned when the Carnet is surrendered to the Chamber and found to be correctly discharged.

For imported goods the Chamber may require sight of either a duty paid invoice or customs entry. Foreign goods temporarily imported into the UK under a Customs Temporary Importation Concession do not qualify for inclusion in a Carnet.

4. Ports and airports

HM Revenue & Customs have been preparing for the ‘no deal’ possibility and are in the process of updating a document that lists all ports and airports authorised to process ATA Carnet, and gives the opening hours and instructive comments.

It is anticipated that this will be regularly updated, especially with regard to additional sites that may be put into place to facilitate Carnet processing after Brexit: [UK Customs Offices Processing Carnets](#)

5. Issuing ATA Carnets before D1 which may involve EU 27 countries

There are a number of scenarios we have explored which relate to the issue of ATA Carnets affected by the UK’s changing status. There will not be many instances of such cases, but we think it worth sharing with the network nonetheless. Note that these would be classed as ‘active’ Carnets issued in UK pre-April 12 with validity period extending beyond D1.

Scenario 1 – UK goods shipped to a third country (e.g. Turkey) before D1 and returning overland via EU (non-working visit to EU) after D1

Example: Goods shipped to Turkey, returned to UK overland via EU. Since the goods will no longer be in free circulation on return to the EU, it could be the case that transit vouchers will be required to facilitate crossing the EU 27 states.

Response

Any Carnets that are issued for third countries between now and D1 that may involve an overland return journey via EU, should be supplied by the issuer with a set of transit vouchers to allow for crossing the EU after D1.

For Carnets that are already in circulation, the issuing Chamber will need to issue extra transit vouchers to facilitate transit through the EU. We are seeking agreement through the ATA Carnet governing body from EU 27 NGOs whereby any Carnets which arrive at EU border and do not have appropriate transit vouchers can get the required vouchers issued from the host NGO. This would speed up the process of obtaining the required vouchers and expedite movement of the goods. There is a precedent for this as LCCI, as the UK NGO, have issued such in UK (where vouchers have been missing or absent in first place) for foreign Carnets to facilitate onward movement of goods.

Scenario 2 – UK goods being shipped to a third country before D1 and returning overland via EU (including a working visit) after D1

Example: Goods shipped to Switzerland initially, then on to Germany for a working visit before returning to UK. Bearing in mind that the goods will no longer be in free circulation, the working visit to Germany (EU) will require importation/re-exportation vouchers.

Response

Any Carnets that are issued for third countries between now and D1, that may also involve a working visit to the EU, should be issued with an additional set of importation/re-exportation vouchers to allow for temporary admission to EU after D1.

For Carnets that are already in circulation, same scenario as in 1 will apply (albeit the vouchers required will be importation/re-exportation).

Scenario 3 – UK Carnet goods destined for a third country via EU at the ‘crossover point’ (goods arrive in EU before D1 but onward movement to a third country is after D1)

Example: Goods being driven from UK to France on 11 April 2019 with the intention to be flown from Paris to New York on 12 April 2019. At the time of the goods being moved from UK to France, the goods would have been in free circulation so the ATA Carnet would have been validated and exportation counterfoil endorsed by UK customs on the way out of UK. Carnet was not stamped into France as the goods were in free circulation. The crossover point has now passed, however, and the movement between

the location of the goods in France and to the port of exit (in France) after D1 would now be subject to EU customs procedures.

Response

We are hoping that HMRC can reach an agreement with their EU counterparts whereby any UK goods that were shipped to EU on an ATA Carnet before D1 are allowed to complete their intended action

without any additional requirements after D1. In the example above, this would imply allowing the goods to fly out of Paris on the basis of the existing validated UK Carnet, but without the need to endorse the Carnet itself for that particular action (since the Carnet + goods are already inside the national borders). Naturally on return to EU, Active Scenarios 1 or 2 will apply.

Scenario 4 – UK goods destined for an EU Member State before D1 and returning after D1 (with no ATA Carnet issued or customs declarations completed)

Example: UK goods are to be shipped to Spain before D1, scheduled to stay until later in 2019 then returned to UK, by land or air. Any goods that are currently in free circulation do not require an ATA Carnet to move within the fiscal territory of the EU as such movements are neither imports nor exports for fiscal purposes (thus duties and VAT do not apply). Following the D1 the movement of UK goods through EU will be subject to customs procedures and the goods will need to be declared to HMRC as returned goods (which may also require trader to provide HMRC with proof of the UK status of the goods).

Response

Traders transporting goods in **baggage** should consider using a [Duplicate List procedure](#) on exit from the UK. This may serve as proof that the goods were originally exported from the UK. Please note that traders may still be expected to provide reasonable proof of UK status of the goods to the UK customs. These could be VAT receipts confirming purchase in the UK, commercial evidence showing that the goods are on the trader's books / inventory, shipment documents issued for previous movements etc.

The document should be prepared on the trader's company letterhead and list items to be exported including serial numbers, identifying marks, quantities and values. Destination and intended use of the goods must be stated at the end of the document.

The trader may also be asked to complete form [C&E1246](#) to claim relief on goods returned to the UK.

Freight Forwarders could try using the **T2L** procedure as proof that the goods were exported from the UK.

Note of course that in the event of the Withdrawal Agreement being voted positively on between now and 12 April there would be no change in ATA Carnet issue procedures or the Carnet forms themselves until the end of the transition period i.e. 1 January 2021.

Finally, I should add that the situation is not yet wholly clear but the information above should be of some help. If you are faced with any of these scenarios and want further guidance, please get in touch.

Davor McKinley, Head of Export Documents, LCCI

22 March 2019