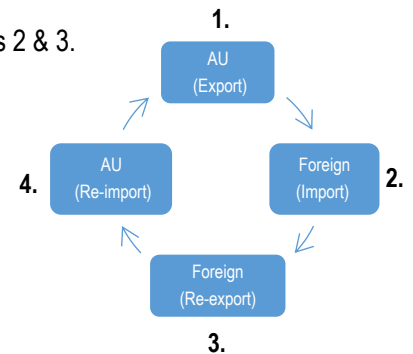


HOW TO USE AN ATA CARNET

Failure to take notice of the procedures by the Holder/Agent/Bearer may lead to payment of customs duties, penalties and a lengthy process of disputation with the foreign and/or Australian Customs authorities. In the event of a disputation, your guarantee/deposit will be held by the Chamber until the matter is finalised.

This Step-by-Step is based on a 1 trip / 1 country carnet. If more than one country repeat steps 2 & 3.

The actual movement is as per the figure on the right. The carnet MUST be used:



1. Export out of Australia
2. Import into the Foreign country
3. Re-export out of the Foreign country
4. Re-import back into Australia

1. Exporting from Australia	2. Importing into Foreign Country	3. Re-exporting from Foreign Country	4. Re-import into Australia
<p>Australian Customs:</p> <ul style="list-style-type: none"> • Sign the GREEN front cover • Sign the YELLOW Export counterfoil & voucher • Remove and retain YELLOW Export voucher <p>Holder/Freight Agent:</p> <ul style="list-style-type: none"> • Sign the GREEN front cover on Box J. • Sign the YELLOW Export voucher 	<p>Foreign Customs:</p> <ul style="list-style-type: none"> • Sign the WHITE Import counterfoil & voucher • Remove and retain WHITE Import voucher <p>NOTE: <i>The stipulated final date of re-exportation on the counterfoil may differ from the actual expiry date and must be adhered to.</i></p> <p>Holder/Freight Agent:</p> <ul style="list-style-type: none"> • Sign the WHITE Import voucher 	<p>Foreign Customs:</p> <ul style="list-style-type: none"> • Sign the WHITE Re-export counterfoil & voucher • Remove and retain WHITE Re-export voucher <p>Holder/Freight Agent:</p> <ul style="list-style-type: none"> • Sign the WHITE Re-export voucher 	<p>Australian Customs:</p> <ul style="list-style-type: none"> • Sign the YELLOW Re-import counterfoil & voucher • Remove and retain YELLOW voucher <p>Holder/Freight Agent:</p> <ul style="list-style-type: none"> • Sign the YELLOW Re-import voucher

TIPS

- ❖ If hand carried make sure you go to the airport 2-3h prior to your flight and see Customs before you check in your luggage
- ❖ **DO NOT** pack the carnet with the goods
- ❖ Imperative that the holder and Australian Customs validate the front cover of the carnet
- ❖ Always check where Customs are located for easier process on re-export of goods
- ❖ Some countries charge penalties for incomplete carnets. Always assume that the country you are going to will charge and ensure that the re-exportation on the carnet is completed by the country of import. **PLEASE NOTE** that with EU it is not necessary to return to the country of import to get your re-exportation validated. As long as the re-exportation occurs anywhere in the EU it can be validated by the EU country you are re-exporting from
- ❖ Relate all freight documentation to the carnet number. This could assist you should it be required as evidence if a disputation occurs
- ❖ Any issues whilst the goods are overseas please contact the issuing Chamber immediately for assistance
- ❖ Advise the Chamber of Commerce of any extensions or replacements at least 2 months before the carnet expires

Please note: the number of items must be consistent on each page.

The counterfoils will show the Chamber of Commerce the actual movement of the goods and will rely on this to decide whether or not the carnet is completed correctly.

THE ONUS IS ON THE HOLDER TO ENSURE THAT THE CARNET IS COMPLETED CORRECTLY BEFORE IT IS RETURNED TO THE ISSUING CHAMBER OF COMMERCE

Q & A

What if the goods were lost, stolen, given away or sold?

If the goods have been lost, stolen, given away or sold, then duty and taxes are payable. It includes goods lost, stolen or given away because Customs consider it as an import into their country irrelevant of the circumstances and therefore duty and taxes are payable. If payment is made directly to the Customs of entry you must ensure that the carnet is noted on all documentation. Documents must include receipts.

What if the importation counterfoil shows that the goods have to be re-exported BEFORE the validity of the carnet?

Then you will need to approach the Customs of entry for an extension. This only happens at certain countries such as Singapore & Malaysia. If approved they will note it on the carnet (usually located on the importation counterfoil), usually they will extend it only for an extra 3 months. In this case you may need to apply for an extension every three months but you must ensure that this occurs **BEFORE** the stipulated final date of re-exportation.

What if the goods need to stay longer (another 12 months) in the country of import?

It is important that you contact the issuing Chamber immediately **BEFORE** the carnet expires as contact must be made between the issuing chamber and the National Guaranteeing Organisation (NGO) to apply for a replacement carnet. Some countries may or may not approve the request and therefore you will either re-export the goods before the carnet expires or pay the import duty and taxes in which case you must ensure that all documentation and receipts relate to the carnet number.

If a replacement is required then you must provide the issuing chamber with the necessary information to seek formal approval from the appropriate customs. If approved, then the issuing chamber will organise the new replacement carnet which will allow you to have the goods remain in the foreign country until the new expiry date. Please note that this is a new application for a new carnet and the chamber will therefore need a new carnet fee and deposit to cover the replacement document. Both the original and the replacement carnet **MUST** be validated by the Australian and Foreign Customs for transferral into their system. Once both carnets have been validated accordingly through foreign customs, the original carnet must then be returned to the issuing chamber to finalise, and if completed correctly a refund of the security deposit will be processed back to your /account.

What if the carnet expires before it leaves the last country or return to Australia beyond the expiry date?

Please expect penalties should this occur. Depending on the country of import, the fees could vary from full payment of the duty and taxes, to 10% of the value of the goods. Please ensure that when arriving in Australia you book an appointment for a Cargo Examination Report on the goods. This is conducted by the Australian Customs as they will not validate the expired carnet. The document must relate to the carnet number and the goods listed. Please contact the issuing chamber for further advice.

What if the carnet has been lost or misplaced whilst overseas?

You must contact the issuing chamber immediately so that the proper organisation can be contacted. A duplicate carnet may be issued depending on the country of import. It is similar to the replacement carnet except that a duplicate is just a re-print of the carnet not an extension for another 12 months.

CONTACT DETAILS:

T: 61 8 8300 0000

E: trade@business-sa.com

UPON COMPLETION OF CARNET PLEASE RETURN TO:

South Australian Employers Chamber of Commerce & Industry Inc
(trading as Business SA)
First Floor, 136 Greenhill Road,
Unley SA 5061