

## Freight Forwarders Training Courses

for Armenia, Azerbaijan, Georgia, Kazakhstan, Kyrgyz Republic, Moldova, Tajikistan, Turkmenistan, Ukraine, Uzbekistan

### Module 8 Customs



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## 8.1 General Information on the National Customs Administration

### Learning objectives

The student must understand the role of the Customs with its economic and fiscal mission in a trade facilitation driven world economy development.

It must be clear that the level of modernisation of Customs will determine the conditions of its efficiency and effectiveness. This will promote the competitiveness of local enterprises and will attract foreign investments.

Nowadays, trade facilitation consists of activities dedicated to improving the ability of business, trade and administrative organizations to exchange products and relevant services effectively for lower transactional costs. It is clear from this definition that the simplification and harmonization of Customs procedures is an important part of this much broader aim. In that sense, Customs play a major role. Customs is a mandatory element in the movement of goods across borders. The administrative border crossing procedures influence and determine the role, the environment and the capability of national industry to participate in international trade and to contribute to the national economy.

Political decision-makers, who want to introduce modern trading practices, make it essential for administrations to provide simple, predictable, transparent and efficient Customs procedures for the clearance of goods and the movement of people.

Keeping in mind that the economic competitiveness of any country in the world depends, nowadays, mainly on the attractiveness of trade development and foreign investment, it must be clear for each and every Customs official and anyone participating in foreign trade that the new role of Customs in a modern economy is linked to:

- The protection of society through the prevention of imports of prohibited and restricted items (i.e. illegal drugs, firearms, nuclear materials, pornography, protected species, wildlife, etc.)
- The collection of taxes and duties. Taxes such as Value Added Tax and import and excise duties. They may also include special levies on certain products and “anti-dumping” duties. Import duties are imposed not only to protect national and local manufacturers, but also as a source of revenue for the country.

- The facilitation of trade by providing a range of procedures designed to ensure compliance, but at the same time minimising work the trader (importer/exporter) has to do.
- Collection of trade and transport statistics.

### 8.1.1 Organisation

#### Learning objectives

The student should understand role of the Customs as authority for improvement of economic policy. The student should be aware of main Customs policies.

The Customs administration is an effective tool of economic policy. The state authorities implement Customs policy to protect economical interests of the country. With different **Customs tariffs** the state stimulates the development of some important industries. The custom tariffs are Customs rates systematized in groups according to the Harmonized System Convention of the World Customs Organisation. The Customs tariffs are defined by national governments.

There are two main tools of the Customs state policy:

**Protectionism** is the economic policy of restraining trade between countries, through methods such as high Customs tariffs on imported goods, in an attempt to protect industries in a particular locale from competition.

**Free trade** is an economic policy supporting increases in the unhindered flow of goods and services between countries.

Authorities are responsible for the practical steps of the Customs policy Customs. **Customs** is an authority in a country responsible for collecting Customs duties and for controlling the flow of people, animals and goods (including personal effects and hazardous items) in and out of the country.

The Customs administration organisation structure may depend on a technical minister (Ministry of Finance, Ministry of Budget Resources) or on the President of the country or simply be considered as an administrative service. In most of the European countries, the Customs administration belongs to the Ministry of Budget or Finances. The organisation of the Customs administration gives an idea of the political role it may play in the said country.

In most of the Customs administrations in the world, the organizational structure relies upon a central agency composed of functional divisions, usually dedicated to the management and the strategy of the Customs business on the whole territory. Regional Customs houses have the responsibility for the Customs business management in administrative

regions through the activity of Customs border crossing offices and inland clearance posts. Mobile squads may be attached to such regional Customs houses to cover risks of contraband on by-roads.

**Test Questions (8.1.1.):**

*Please decide whether the following are right/wrong:*

- a. The Customs tariffs are defined by the World Customs Organisation. (wrong)
- b. Protectionism is an economic policy supporting increases in the unhindered flow of goods and services between countries. (wrong)
- c. Regional Customs houses have the responsibility for the Customs business management in administrative regions through the activity of Customs border crossing offices and inland clearance posts. (right)

**8.1.2 National Customs territory**

**Learning objectives**

The student should be aware of Customs territory of a country.

The **Customs territory** of a country or a regional trade zone like a Customs union or a free Trade area, includes the territorial waters, the inland maritime waters and the airspace of the Member States. Divergences on the delimitation of the national Customs territory borders exist in many transitional, emerging or developing countries are roots of conflicts and territorial disputes. The definition of the Customs territory must be stated in the Customs code or the Customs regulation acts as basis of Customs rights and duties application.

**Test Questions (8.1.2.):**

*Please decide whether the following are right/wrong:*

- a. The territorial waters are a part of the Customs territory of a country. (right)
- b. The air space is not a part of the Customs territory of a country. (wrong)

### 8.1.3 Duties and rights of the Customs administration

#### **Learning objectives**

The student should be aware of the responsibility of Customs to build a stable and comprehensive legal system which ensures the uniform application of the Customs legislation designed to strengthen the powers and penalties available to Customs officers, and which sets out in a transparent way the obligations and rights of Customs officers, economic operators, and the public.

The Customs legislation is usually defined and elaborated in a Customs code or in a series of legal acts related to the organisation and procedures of Customs.

Powers and rights of the Customs officers are defined in the legislation and include the right to control, examine, investigate:

- documents,
- commercial Cargo,
- Passengers and their personnel staff,
- Vehicles and means of transport.

According to the national legislation controls can occur in the whole Customs territory or in specific areas of the borderline. Control may occur at the border points but if the legislation enables it in the company premises. The control can be immediate or deferred.

In the scope of the powers of the Customs officers, the Customs legislation provides the powers of questioning, examination, arrest, seizure and search with respect to persons, goods (including goods in free circulation), means of transport, documents and commercial records, including those held on computer. Also, conditions under which Customs officers' powers are to be used are usually clearly drafted in the Customs legislation and its provisions of application. It is important that the Customs powers recognise the absolute importance of human rights, respect democratic principles, and obey the decisions of the European Court of Human Rights. In a trend of Customs modernisation in a context of trade facilitation as followed by most of the countries of the world, the Customs powers are constantly recommended to reflect the guidelines published by the World Customs Organisation. In order to balance with the rights and powers of the Customs officers, the National Customs legislation contains sanctions against abuse of powers. The Customs legislation can be supported in that sense by a code of ethics or a code of conduct for the Customs officers dedicated to develop a Customs service which ensures that all staff observe the rules of law and

perform their duties in a fair, impartial, honest, trustworthy, polite and professional manner.

**Test questions (8.1.3.):**

*Please decide whether the following are right/wrong:*

- a. The Customs legislation is usually defined and elaborated in a Customs code. (right)
- b. Rights of the Customs officers include the right to control, to examine, to investigate. (right)

**8.1.4 Freight Forwarder acting as Customs clearing agent**

**Learning objectives**

The student should understand the role of the Freight forwarders as professionals of international trade practices The student should be aware of differences in liability of Customs agent and of Customs broker.

Freight forwarders act more and more as clearing agent or Customs brokers in order mainly to offer a comprehensive and wider scope of services including the logistics facilities (warehouses), the means of transport with drivers, the Customs processing, handling of the cargo freight and transshipment.

The term “Customs Broker” is used in a very broad context in the TRACECA region, e.g. the Customs Code of the Republic of Armenia refers to “Customs Agent (Broker)”, other countries use the term “Declarant”, Kazakhstan, Ukraine and Turkey are already members of an International Association of Customs Brokers. It is therefore unclear, from the limited amount of legislation that has been reviewed so far, whether there is a unity of understanding in the differences between a straightforward “Declarant” or “Customs Agent” and a “Customs Broker”. Therefore, the following broad definitions are proposed:

**Declarant/Customs Agent** is an officially approved (by Customs) body that acts as the intermediary between the client and Customs. In other words, the declarant/Customs agent completes all the necessary documentation (SAD, etc.) for submission to Customs.

He bears no liability for any potential Customs debt.

**Customs broker** is an officially approved (by Customs) body that represents the interests of the holder of the goods to all authorities connected to the movement of the goods across the Customs border and that accepts full liability for the potential Customs debt on behalf of the holder of the goods (client). The Customs broker will hold a General Guarantee as security (collateral) for any Customs charges payable.



The very basic but crucial difference is in the acceptance of the liability and it is important that all parties concerned in the proposed establishment of a Customs Broker Institute (Association) should be unified in their understanding and terminology. Henceforth all references in this document to “Brokers” shall be deemed to include the broad variety of entities referred to above.

**Test Questions (8.1.4):**

*Please decide whether the following are right/wrong:*

- a. The Customs agent completes all the necessary documentation for submission to Customs. (right)
- b. The Customs agent bears liability for potential Customs debt. (wrong)
- c. The Customs broker represents the interests of the holder of the goods to all authorities connected to the movement of the goods across the Customs border. (right)
- d. The Customs broker bears full liability for potential Customs debt. (right)

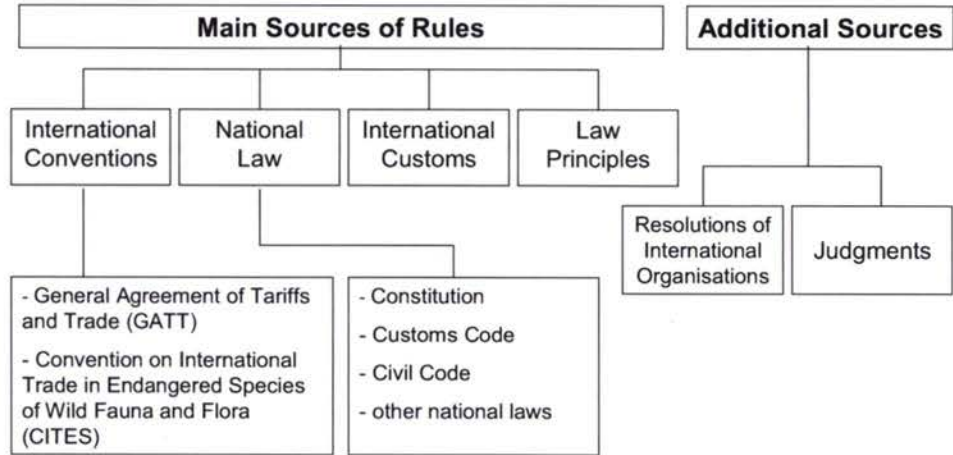
**8.1.5 Important rules affecting Customs clearance**

**Learning objective**

The student should be aware of the main sources of law regulating Customs clearance.

The goods are then assigned to a legal and specific expected use which is the Customs regime. The **Customs regime** is regulated by:

### Important rules affecting customs clearing



For definition of main terms please read the following:

**Clearance/entry/release for home use or consumption**

Implies the liquidation and the payment of the due customs duties and taxes related to the concerned imported goods as well as the compliance to the commercial regulation.

**Temporary admission**

The procedure of temporary admission allows under certain conditions to import with full or partial relief from customs duties and taxes non community goods with a view to using them temporarily for various purposes: display in fairs or exhibitions performance of works, trials, and commercial samples. At the end of the stay authorized according to the use allowed such goods must be reexported in the unaltered state.

**Entrepôt / warehouse**

The customs warehousing arrangements allows to store under duty suspension noncommunity goods liable to customs duties and taxes irrespective of their nature their quality and their origin.

**Processing under customs control**

It is a system of import duty relief for goods imported or transferred from another customs regime for processing into products on which less or no duty is payable.

### **Outward processing**

This procedure allows the temporary exportation of community goods in order to arrange for them to be worked, assembled, or processed, repaired in a third country then the re-importation of the compensating products resulting from such operations with total or partial relief from customs duties and taxes.

### **Inward processing**

This procedure allows to temporarily import non community goods to process, work, repair, or incorporate, them into the manufacturing of other products then to re-export the compensating products obtained (finished products), without such products being liable to duties or taxes and commercial policy measures to imported goods.

#### 2 possibilities:

- Imported goods are exempted or in suspension of any duties and taxes on import and are processed in a bonded warehouse.
- Imported goods are liable to duties and taxes which are eventually reclaimed at export (drawback method).

### **The local clearance procedure**

Under the local clearance procedure goods may be removed before the customs declaration is presented to customs. However before you remove or use the goods you must:

- Notify the local control office in accordance with the procedure specified in your authorisation
- Make an appropriate entry in the records, this entry is accepted as the initial declaration for removal of goods
- Wait an agreed period of time before releasing the goods the time period is specified in the prior authorisation
- Need to provide details of removals for each calendar month on a supplementary declaration

### **The Local export control**

It is a system under which traders with frequent and regular exports can be approved to clear their goods for export at their own premises without the normal pre shipment documentation. Traders must give prior notice of export and present export declaration for the goods within a legal period of time.

**The simplified clearance procedure**

This procedure permits approved exporters and their agents to declare goods for export before shipment by means of pre shipment advices (using commercial documents, SAD,...) and to submit full statistical declaration after shipment. Then, the calculation of duties and taxes may be elaborated by application of the customs tariff in its integrated version including the conditions related to the foreign trade restriction and promotion policies. The **liquidation** is the point of which the customs service determines the rate of duty and its final amount. The liquidation gives rise to the **customs debt**, which means the obligation on an importer to pay the amount of the import duties, which apply to goods liable to such duties. The customs debt is established and must be paid according to the mechanism elaborated by the legislation.

The Customs concept is based on the application and determination of the trilogy elements of:

Customs nomenclature	Customs origin	Customs value
Classifying is how an operator or its clearing agent select the right 'class' or commodity code for your goods in accordance with the Common Customs Tariff	Rules of origin are used: <ul style="list-style-type: none"> <li>▪ to implement measures and instruments of commercial policy such as anti-dumping duties and safeguard measures;</li> <li>▪ to determine whether imported products shall receive most-favoured-nation (MFN) treatment or preferential treatment;</li> <li>▪ for the purpose of trade statistics;</li> <li>▪ for the application of labelling and marking requirements; and- for government procurement</li> </ul>	is a Customs procedure applied to determine the Customs value of imported goods. The Customs valuation is an essential element of modern tariffs systems since it is not only a condition of the assessment of Customs duties but also of the collection of import duties and other charges as well as antidumping duties.

**Test Questions (8.1.5.):**

*Please decide whether the following is right/wrong:*

- a. The Customs clearing is regulated by the General Agreement of Tariffs and Trade (GATT). (right)
- b. The Customs clearing is regulated by FIATA Conventions. (wrong)

- c. Customs nomenclature is used to determine whether imported products shall receive most-favoured-nation treatment or preferential treatment. (wrong)
- d. Customs valuation is a Customs procedure applied to determine the Customs value of imported goods. (right)
- e. Rules of origin are used to implement measures and instruments of commercial policy such as anti-dumping duties and safeguard measures. (right)

#### 8.1.6 Customs offences

**Learning objectives**

The student should be aware of main Customs offences.

One of the tasks of the Customs authorities is to investigate and establish any breach or attempted breach of the statutory or regulatory provisions which they are responsible for enforcing. Primary duties of the Customs services include the assessment and collection of all duties, taxes, any fees on imposed merchandise, and the enforcement of customs and the related laws, and in the administration of certain transport and health laws and treaties. As a major enforcement organisation, the Customs combat smuggling and frauds on the revenue and enforces the regulations of numerous other government agencies at the border crossing points and within the custom's territory. In view of the global growth in trade and with the perspective and knowledge of the past and latest Customs practices, there is the possibility of increasing commercial fraud and other Customs offences, which are prejudicial to the economic, fiscal and commercial interests of the countries and should be treated in prevention of commercial fraud and other Customs offences, in co-operation with other relevant authorities.

In that sense, it is considered more and more important to increase the effectiveness of control through exchanging information on the latest measures and techniques to prevent illicit trade and commercial fraud and other Customs offences. Constantly affirmation and reaffirmation is needed to stress the increasingly important role of Customs authorities in this sphere. In particular the need to strengthen co-operation among the Customs authorities in order to successfully detect and identify Customs offences in order to apply the appropriate sanctions as given by the Customs code or the Customs regulation acts or also the administrative/ criminal codes in force the country are important. Following the detection of offences, the Customs legislation defines a system of Customs penalties, which should reflect the concept of "proportionality" between the offence and the sanction meaning

that offence and penalty banding is in place. It is essential that a system for delegation of offence procedures to regional and local offices is in place and that it is developed with a monitoring procedure or internal audit mechanism. Indeed, the system for dealing with arrested persons that respects human rights and democratic principles and an appeals procedure, with time limits, is crucial when established and made public. Eventually, with a concern of transparency a system for seizure, restoration and disposal of seized goods must be established.

**Main Customs offences:**

<i>Smuggling</i>	Illegal transport of goods across a border without payment of Customs duties and taxes to a place where they are not allowed to be.
<i>Use of falsified documents</i>	Using document that have been obtained illegally or that have unauthentic information about goods.
<i>Deviation of Customs duties</i>	If a person does not want to and does not pay Customs duties and other taxes for imported goods.

All Customs offences have criminal consequences.

**Test Questions:**

**Please Indicate correct answer**

<b>Term</b>	<b>Description</b>
<i>Smuggling</i>	Illegal transport of goods across a border without payment of Customs duties and taxes to a place where they are not allowed to be.
<i>Use of falsified documents</i>	Using document that have been obtained illegally or that have unauthentic information about goods.
<i>Deviation of Customs duties</i>	If a person does not want to and does not pay Customs duties and other taxes for imported goods.

### 8.1.7 Appeals in Customs matters

**Learning objective**

The student should be aware of main possibilities to appeal in Customs matters.

Where a person considers himself/herself to have been directly affected by a decision or omission of Customs, it is important to allow that person to obtain, upon request, an explanation of the reasons for that decision or omission, and to offer him/her the right to appeal to a competent authority.

The purpose of this right of appeal is to protect individuals against decisions or omissions of Customs, which may not comply fully with the laws and regulations that Customs are responsible for administering and enforcing. In addition, the review conducted by the competent authority and the verdicts of that review can be a suitable means of ensuring uniform application of the laws and regulations.

The provisions of Chapter 10 of the General Annex to the revised Kyoto Convention cover appeals in all matters relating to the laws and regulations which Customs are responsible for administering and enforcing, including in particular matters of tariff classification, origin and Customs valuation, as well as appeals against provisions of a general character. They do not, however, embrace appeals in penal matters, or appeals against opinions expressed by the Customs authorities, which are not binding in effect.

The introduction of a Customs appeals system must be based on the following principles:

- existence of legal provisions providing for the right of appeal;
- right of any person directly affected by a decision or omission of Customs to lodge an appeal, or refrain from doing so;
- establishment of a multi-stage appeals procedure, i.e., an initial appeal to the Customs authority, a further appeal to an authority independent of the Customs administration, and in the final instance, the right to appeal to a judicial authority;
- definition of the form and grounds of the appeal, including in particular the obligation to lodge an appeal in writing and state the grounds on which it is made, and the fixing of a time limit which allows the appellant sufficient time to study the contested decision and prepare the appeal;
- notification to the appellant, in writing, of the ruling and of his/her right to lodge any further appeal;
- implementation of the final ruling handed down by Customs, the independent authority or the judicial authority.

Consequently, the establishment of a right of appeal will enable Customs to deal with all Customs matters in a transparent and fair manner. In addition, the possibility of an independent.

For more information about right of appeal against Customs authorities please read the following:



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UNCTAD Trust Fund for Trade Facilitation Negotiations  
Technical Note No.10

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**Right of Appeal against Customs and other Agency  
Rulings and Decisions**

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**The measure in the WTO context**

Paragraph 3(b) of Article X of GATT 1994 (Publication and Administration of Trade Regulations) requires the Contracting Parties to "maintain or institute as soon as practicable, judicial, arbitral or administrative tribunals or procedures for the purpose, inter alia, of the prompt review and correction of administrative action relating to customs matters."

It further requires certain guarantees with respect to the independence of these tribunals or procedures. In particular, the provision states: "Such tribunals or procedures shall be independent of the agencies entrusted with administrative enforcement and their decisions shall be implemented by and govern the practice of such agencies, unless an appeal is lodged with a court or tribunal of superior jurisdiction within the time prescribed for appeals to be lodged by importers; Provided that the central administration of such agency may take steps to obtain a review of the matter in another proceeding if there is a good cause to believe that the decision is inconsistent with established principles of law or the actual facts."

**Background**

The possibility of appeal or judicial review is fundamental for the effective safeguard and protection of rights of individuals in any legal system. Judicial review of administrative acts is usually available in constitutional democracies as part of the rule of law, which applies to both citizens and government officials.

Customs and other agencies normally take administrative action in the form of rulings related to import, export and transit of goods. It is crucial for affected traders to be able to take recourse to an independent appeals system for review and, where appropriate, correction of administrative action, as well as for potential compensatory claims.

Both the right to appeal and the relevant procedures to be followed are a matter of national law. Many countries already have systems in place to ensure a right of appeal against Customs decisions. (For examples, see WCO *Compendium of Integrity Best Practices*, May 2005, Chapter 3.) Others, mainly developing countries and LDCs, will have to develop or adjust any such systems in order to better meet international standards.

An OECD document entitled: *Transparency and Simplification Approaches to Border Procedures: Reflections on the implementation of GATT Article X - related proposals in selected countries* (TD/TC/WP(2002)36), provides useful information and examples on national appeal mechanisms and procedures, based on information provided by 38

countries. In general, national legal frameworks provide for administrative, judicial or arbitral review and appeal mechanisms and procedures in respect of administrative actions. The general procedures to be followed in this context are often included in separate pieces of legislation, but this may vary depending on the policy area concerned. Detailed procedural rules for each distinct policy area are often found in specialist legislation. Appeal mechanisms are generally available and accessible without any formal distinction on the basis of nationality. The appeals process typically consists of two stages: an administrative stage, followed by a judicial stage.

The *administrative stage* usually entails recourse to the superior authority within the same administration such as the Ministry of Finance or Ministry of Trade, or to an authority supervising that administration such as e.g. the Commissioner for Customs. The *judicial stage* may involve recourse to a general administrative tribunal or to a judicial body specifically set in the respective policy area, such as a tax tribunal, a fiscal court, or an international trade court. The administrative stage is often a prerequisite for the applicant to be able to avail himself of judicial means later, but some countries' laws do not envisage a judicial stage of appeal. In these cases, any decisions of the responsible minister or other controlling institutions are final and not subject to further appeal.

Some countries provide for a *mediation* option through an Ombudsman as an intermediate albeit not mandatory step between the administrative and the judicial stage. This option may reduce the potential for bureaucratic delays in processing requests for relief. The relevant timeframes for administrative appeal procedures are usually quite long, and may prove unsatisfactory in customs and border matters, characterised by their highly technical nature and by their urgency. For this reason, several countries include specific provisions for appeals in these matters in their Customs or Tariff legislation.

## Improvements proposed at WTO

Based on the principles and modalities contained in Annex D of the July Package, detailed proposals have been submitted to clarify and improve paragraph 3(b) of Article X's provisions relating to review and appeal procedures (see communications TN/TF/W/6 and TN/TF/W/8). They reiterate the importance of establishing an appeals system and introduce several new elements, such as:

- For imports, exports and goods in transit there should be an obligation to provide for a non-discriminatory legal right of appeal.

This goes beyond the existing provision, which obliges Members only to maintain and institute tribunals and procedures for review and correction of administrative action, independent of enforcement agencies. This proposal, if adopted, would bind WTO Members to provide for a legal right of appeal in their national legislation, thus avoiding any uncertainty.

- There should be a legal right of appeal, initially within the same agency or body and subsequently to a separate judicial or administrative body.

This seeks to ensure that in all cases, there should be the possibility of appeal to a separate judicial or administrative body, different from that rendering the initial decision. This may include the possibility, available in many countries, of appealing directly to an independent judicial authority for decisions taken by local Customs offices.

- A standard time should be set for resolution of minor appeals at administrative level.  
This would help avoid unnecessary delays and increase the efficiency of appeal procedures in some instances. However, it may need to be defined further.
- Companies should have the right to be represented at all stages of appeal procedures by an agent or legal representative.  
This would help save company time and resources, especially for SMEs.
- Appeal procedures should be: easily accessible, including to SMEs; published, including standard times and conditions for appeal, and applicable on a non-discriminatory basis.
- Their costs should be reasonable and commensurate with costs in providing for appeals.
- Easy and non-discriminatory access to appeal information should be ensured through an officially designated medium; enquiry points or trade desks; or on-line if possible.
- Concerning the right of appeal, proposals call for the establishment of a complaints desk; the development of legal and administrative appeal systems for lodging objections; and publication of major judicial and administrative decisions against lodged appeals.

## Benefits and costs

### *Benefits*

Paragraph 3(b) of Article X of GATT 1994 seeks to ensure the availability of a mechanism for "review and correction of administrative action relating to customs matters." Proposals for clarification of the provision, which are directed at establishing a legal right of appeal against Customs and other agency rulings, would contribute to its effective implementation. The proposed measures may also lead to improved decision-making processes within the respective agencies and a more uniform and predictable application of relevant rules and regulations. The result would be more efficient, fair and transparent customs and border procedures, thus furthering the objective of Article X. Implementation of the proposal to ensure that appeals procedures and major decisions of appeal bodies are published in a form easily accessible to traders would help increase transparency and, in the longer term, may help encourage increased cross-border trading.

A multistage appeal process would provide for the possibility of appeal to an administrative authority in the first instance, followed by independent judicial review as a further means of recourse. Administrative appeal procedures provide a faster and potentially cheaper alternative for the resolution of disputes than judicial appeals procedures. At the same time, the availability of judicial review by a body independent from the agency that made the initial ruling ensures a greater degree of impartiality and helps increase the confidence of traders in the appeal process. The possibility of appealing directly to an independent judicial authority against decisions taken by local Customs offices, without necessarily going through higher levels of the Customs administration, may also expedite the resolution of disputed matters.

**Costs**

Developing countries, particularly LDCs may lack resources to take the steps needed for the implementation of the proposed measures and may require technical assistance. Their needs relate not only to the establishment of the necessary appeal bodies and the training of staff, but also to improvements to the national legal and regulatory framework in respect of appeal procedures. Costs may arise in particular in respect of the following:

- Development of local administrative and institutional capacities and infrastructure;
- Establishing procedures for the resolution of disputes between administrations and private entities;
- Adoption, where necessary, of the required national legal and regulatory framework to make the appeal system workable. This includes elimination of ambiguities and loopholes in any existing frameworks;
- Setting up, where necessary, of key decision-making bodies, such as courts and tribunals;
- Ensuring that these bodies have sufficient human and technical resources for the exercise of their functions;
- Development of technical capacities and resources for publishing appeals procedures and major decisions, mainly online;
- Personnel training.

**Local capacity to implement the measure**

Political will and commitment is essential for ensuring effective implementation of a right of appeal.

Measures related to the right of appeal could be implemented gradually. The special and differential treatment mechanism could be applicable, especially for LDCs. These countries would be given some time to implement the measure at their own pace, according to their specific needs and capacities. Such needs and capacities, in terms of both human resource and technology, would first need to be assessed by developing countries themselves, and then complemented by institutions active in providing technical and financial support in trade and customs area in a given country. Given the specific technical character of the proposals related to the right of appeal, this assessment could also be supported by other institutions previously or currently involved in technical assistance and capacity building in the judicial sector of that country.

**Relation to other trade facilitation measures**

Proposals on the right of appeal are closely related to other measures aimed at securing impartial, effective and transparent administration of trade regulations. These include measures related to the release of goods in the event of appeal, uniform administration of trade regulations, and maintenance of integrity among customs and other agency

officials. It is also related to other Article X measures on publication of trade regulations in general.

It is worth mentioning that as regards appeals against Customs rulings, most of the elements contained in the recent WTO proposals, are already addressed by Chapter 10 of the General Annex of the WCO *International Convention on the Simplification and Harmonization of Customs Procedures (as amended), (Revised Kyoto Convention), 1999*. These elements stem from the two general principles reflected in this Convention, namely that:

- all Customs matters must be treated in a transparent and fair manner; and
- all persons who deal with Customs must be afforded the opportunity to lodge an appeal on any matter.

Chapter 10 outlines a number of standards concerning (a) the right of appeal, (b) form and grounds of appeal, and (c) consideration of appeal, for Customs matters. Each standard is accompanied by detailed explanatory guidelines.

The Revised Kyoto Convention will come into force in February 2006. However, the standards and requirements outlined in it could serve as a guide for countries. For ease of reference, the relevant standards concerning the right of appeal are set out below.

### **Standards set out in Chapter 10 of the General Annex of the WCO Revised Kyoto Convention (1999)**

#### ***A. Right of Appeal***

1. National legislation shall provide for a right of appeal in Customs matters.
2. Any person who is directly affected by a decision or omission of the Customs shall have a right to appeal.
3. The person directly affected by a decision or omission of the Customs shall be given, after having made a request to the Customs, the reasons for such decision or omission within a period specified in national legislation. This may or may not result in an appeal.
4. National legislation shall provide for the right of an initial appeal to the Customs.
5. Where an appeal to the Customs is dismissed, the appellant shall have the right of a further appeal to an authority independent of the Customs administration.
6. In the final instance, the appellant shall have the right of appeal to a judicial authority.

#### ***B. Form and Grounds of Appeal***

7. An appeal shall be lodged in writing and shall state the grounds on which it is being made.
8. A time limit shall be fixed for the lodgement of an appeal and shall be such as to allow the appellant sufficient time to study the contested decision and to prepare an appeal.
9. Where an appeal is to the Customs they shall not, as a matter of course, require that any supporting evidence be lodged together with the appeal but shall, in appropriate circumstances, allow a reasonable time for the lodgement of such evidence.

**C. Consideration of Appeal**

10. The Customs shall give its ruling upon an appeal and written notice thereof to the appellant as soon as possible.

11. Where an appeal to the Customs is dismissed, the Customs shall set out the reasons therefore in writing and shall advise the appellant of his right to lodge any further appeal with an administrative or independent authority and of any time limit for the lodgement of such appeal.

12. Where an appeal is allowed, the Customs shall put their decision or the ruling of the independent or judicial authority into effect as soon as possible, except in cases where the Customs appeal against the ruling.

**References and tools available**

**World Customs Organization**

[www.wcoomd.org](http://www.wcoomd.org)

WCO Compendium of Integrity Best Practices, May 2005

International Convention on the Simplification and Harmonization of Customs Procedures (as amended), (Revised Kyoto Convention) 1999

**OECD**

[www.oecd.org](http://www.oecd.org)

Transparency and Simplification Approaches to Border Procedures: Reflections on the implementation of GATT Article X - related proposals in selected countries TD/TC/WP (2002) 36

**Test Questions (8.1.7.):**

*Please decide whether the following are right/wrong:*

- a. The right of appeal is regulated by the Kyoto Convention. (right)
- b. The purpose of this right of appeal is to protect individuals against decisions or omissions of Customs. (right)

**8.1.8 Preventing Drug Smuggling**

**Learning objectives**

The student should be aware of the international dimension of drug-trafficking, the main resources and techniques to deal with this trans-national crime, of co-operation between Customs, Police and prosecuting authorities, in the fight against drug-trafficking.

The Customs fight against the drugs trafficking and smuggling as well as arms, explosives and illegal immigration. They contribute to the protection of the environment and notably control the cross-border shipments by recognizing that the illicit trafficking of drugs, precursors, psychotropic substances and other types of fraud represents a grave and growing threat to public health and the prosperity of societies.

With the globalization of economies it becomes essential that Customs authorities and political decision makers be conscious of the fact that the activities of drug traffickers include, in particular, international movements of illicit narcotic drugs and psychotropic substances and money laundering involving organized crime and that international terrorism is financing itself through drug smuggling and other forms of organized crime.

The urgent requirement of emphasizing the economic and commercial importance of the Trade Routes itineraries and the need to facilitate the smooth flow of licit trade along this strategic road and rail artery linking regions and continents, make more pressing that it is the duty of Customs administrations to strike the right balance between facilitation and control while protecting society. In that context it is necessary to consider the obligations arising from international treaties concerning international drug enforcement, as well as the agreements, resolutions, declarations and Memoranda of Understanding applicable to each participating body as appropriate since the fight against drug trafficking and money laundering is of vital importance and that purely national measures will have only a limited effect given the global nature of this scourge.

**Test Questions (8.1.8.):**

*Please decide whether the following are right/wrong:*

- a. The Customs protect society from trafficking of drugs. (right)
- b. The illicit trafficking of drugs, precursors, psychotropic substances and other types of fraud represents a grave and growing threat to public health and the prosperity of societies. (right)

**8.2 National Customs Tariffs**

For NATIONAL Freight Forwarder Associations:

Please insert information about the Customs tariffs in your country in following order:

**8.2.1 Structure of the Customs Tariff**

**8.2.2 Calculations of Customs duties**

**8.2.3 Customs forms**

**8.3 National Customs Procedures**

For NATIONAL Freight Forwarder Associations:

Please insert information about the Customs procedures in your country in following order:

**8.3.1 Final Customs Clearance (import, export)**

**8.3.2 Temporary admission and other special types of clearance**

**8.3.3 Simplified procedures**



## 8.4 Liability of the Freight Forwarder

### Learning objectives

The student should be aware of the main liabilities of the freight forwarder as an agent of the customer and as his representative by Customs.

### 8.4.1 Liability of the Freight Forwarder Towards the Customs Administration

### Learning objectives

The student should be aware of the main liabilities of freight forwarder as Customs representative towards the Customs authorities.

The freight forwarder traditionally acts as an agent who arranges the shipment of goods belonging to his client/the shipper. The freight forwarder, as agent, typically arranges the transportation, pays freight charges, insurance, packing, Customs duties, etc., and then charges a fee, usually a percentage of the total expenses. All the costs are (or should be) disclosed to the client.

The freight forwarder, as agent, may appoint a representative in his dealings with the Customs authorities to perform the acts and formalities laid down in the Customs rules. The freight forwarder can act as a fiscal representative, as provided for under VAT and excise provisions in force.

Such freight forwarder as **Customs representation** may be:

- direct, in which case the freight forwarder shall act in the name of and on behalf of another person, or
- indirect, in which case the freight forwarder shall act in his own name but on behalf of another person.

The freight forwarder as Customs representative must state that he is acting on behalf of the person represented, specify whether the Customs representation is direct or indirect and be empowered to act as a representative.

Goods brought into the Customs territory shall be conveyed by the freight forwarder without delay, by the route specified by the Customs authorities and in accordance with their instructions to the Customs office designated by the Customs authorities or to a free zone, if the goods are to be brought directly into that free zone. The freight forwarder shall present the goods at Customs authorities. The freight forwarder shall supply all the information

required by Customs authorities in order for them to be able to take a decision relating to the application of the Customs rules.

**Test Questions (8.4.1):**

*Please decide whether the following are right/wrong:*

- a. The freight forwarder cannot act as a fiscal representative, as provided for under VAT and excise provisions in force. (wrong)
- b. Direct Customs representation is the case, if the freight forwarder shall act in the name of and on behalf of another person. (right)
- c. indirect Customs representation is the case, if the freight forwarder shall act in his own name but on behalf of another person. (right)
- d. The freight forwarder is not liable to bring the goods to the Customs authorities. (wrong)

**8.4.2 Liability of the Freight Forwarder Towards the Customer**

**Learning objectives**

The student should be aware of the main liabilities of freight forwarder as Customs representative towards the customer.

The freight forwarder as a Customs representative shall follow strictly the customer's instructions relating to the Customs clearance. In case it cannot be performed in accordance with the customer's instructions, then it is necessary to inform the customer thereof immediately. In such a case the freight forwarder is not responsible for the delay.

All monies due shall be paid without any reduction or deferment on account of any claim, counter-claim or set-off.

The freight forwarder shall have a general lien on the goods and any documents relating thereto for any amount due at any time to the freight forwarder from the customer including storage fees and the cost of recovering same, and may enforce such lien in any reasonable manner which he may think fit.

The customer shall be deemed to have guaranteed to the freight forwarder the accuracy, at the time the goods were taken in charge by the freight forwarder, of all particulars relating to the general nature of the goods, their marks, number, weight, volume and quantity and, if applicable, to the dangerous character of the goods, as furnished by him or on his behalf.

**Test Questions (8.4.2):**

*Please decide whether the following are right/wrong:*

- a. The freight forwarder as a Customs representative shall follow strictly the customers instruction relating to the Customs clearance. (right)

- b. The freight forwarder must not follow the customers instructions.  
(wrong)

### 8.5 International Conventions

**Learning objectives**

The student should be aware of the main international conventions for Customs.

#### 8.5.1 KYOTO Convention and the Revised Kyoto Convention

**Learning objectives**

The student should be aware of the content of the Kyoto Convention.

The International Convention on the Simplification and Harmonization of Customs procedures (Kyoto Convention) entered into force in 1974 and was revised and updated to ensure that it meets the current demands of governments and international trade. The Convention has been adopted by a large number of countries, even if at different times, and hence it constitutes an important reference point for many issues such as transactions between different countries, storage of goods, determination of the origin of a product, etc.

#### Countries that have accepted the Kyoto Convention

Algeria	12 January 1977
Australia	03 March 1975
Austria	25 September 1974
Belgium	20 January 1976
Botswana	05 October 1993
Bulgaria	20 July 1982
Burundi	25 September 1974
Cameroon	2 April 1977
Canada	25 September 1974
Czechoslovakia	18 March 1991
China	18 March 1991
Côte d'Ivoire	02 September 1988
Cyprus	25 January 1977
Denmark	28 September 1974
Finland	23 February 1978
France	28 September 1974
Gambia	25 September 1974
Germany	25 September 1974

Greece	15 October 1988
Hungary	18 March 1982
India	18 January 1977
Ireland	27 September 1974
Israel	30 June 1977
Italy	28 September 1974
Japan	10 September 1976
Kenya	01 December 1983
Korea (Rep. of)	15 October 1983
Lesotho	14 August 1982
Luxembourg	28 September 1974
Malaysia	08 September 1983
Morocco	02 September 1987
Netherlands	08 September 1977
New Zealand	20 November 1975
Nigeria	06 October 1976
Norway	05 November 1975
Pakistan	09 April 1981
Poland	11 May 1980
Portugal	02 May 1982
Rwanda	22 July 1981
Saudi Arabia	18 June 1985
Senegal	18 August 1983
Slovenia	23 February 1993
South Africa	19 August 1981
Spain	04 March 1980
Sri Lanka	19 March 1984
Sweden	30 November 1976
Switzerland	13 July 1977
Uganda	11 October 1989
United Kingdom	11 October 1989
United States	28 January 1984
Yugoslavia	12 February 1983
Zaire	24 January 1978
Zambia	21 August 1984
Zimbabwe	20 September 1988
EEC	26 September 1974

Since then the growth in international cargo, developments in information technology and a highly competitive international business environment have created conflict with traditional Customs methods and procedures. The World Customs Organization (WCO) has therefore revised and updated the **Kyoto Convention** to ensure that it meets the current demands of international trade. The WCO Council adopted the revised Kyoto Convention in June 1999 as the blueprint for modern and efficient Customs procedures in the 21st century. Once implemented widely, it will provide international commerce with the predictability and efficiency that modern trade requires.

The Kyoto Convention:

- standardizes international Customs laws and practices
- Simplifies Customs procedures
- Takes account business needs in Customs matters
- ensures that Customs controls have minimum impact on legitimate trade

Chief among the new governing principles of the Kyoto Convention is the commitment by Customs administrations to provide transparency and predictability for all those involved in aspects of international trade.

The revised Kyoto Convention promotes trade facilitation and effective controls through its legal provisions that detail the application of simple yet efficient procedures. The revised Convention also contains new and obligatory rules for its application which all Contracting Parties must accept without reservation.

The revised Kyoto Convention will enter into force three months after 40 Contracting Parties to the Kyoto Convention (1974) have signed the Protocol of Amendment without reservation of ratification or have deposited their instrument of ratification or accession. The total number of Contracting Parties to the revised Kyoto Convention is 44 (as per 3 February 2006).

For a list of the annexes to the Kyoto Convention please read [annexes Kyoto.pdf](#).

**Test Questions (8.5.1):**

*Please decide whether the following are right/wrong:*

- a. The Kyoto Convention aims at simplifying the trade procedures. (right)
- b. The Kyoto Convention aims at increasing Customs official's staff's salary. (wrong)
- c. The Kyoto Convention aims at securing the supply chain for security of the global trade. (wrong)

### 8.5.2 Harmonised System (HS) and TARIC

**Learning objectives**

The student should be aware of the Harmonised System Convention, of the advantages of the Harmonized System, of matters of the HS Code. The student should be aware of the EU Combined Nomenclature TARIC.

The Harmonized System (HS), regarded as the “common language of international trade”, is the World Customs Organization’s (WCO) international multipurpose product nomenclature used as the basis for Customs tariffs and the collection of international trade statistics.

In concept and design, the HS serves as a basis for a variety of purposes. These include Customs tariffs, the collection of international trade statistics, trade policy, the application of rules of origin, the monitoring of controlled goods, the application of quota controls, the levying of internal taxes and freight tariffs, the collection of transport statistics, and economic research and analysis. It consists of a comprehensive classification system in which all commodities can be classified and identified through a six-digit HS code. The six-digit HS code comprises the HS heading in digits one to four and subheadings in digits five and six. The HS is subject to constant review and is updated every four to six years.

The HS is a major contributor towards the synchronization of Customs and international trade procedures and is therefore regarded as a major contributor to international trade facilitation efforts.

The advantages of HS can be summarised as follows:

- Reclassification of commodities as they cross international borders or change from one mode of transport to another is avoided.
- Standardisation of trade and Customs documentation.
- Multiple use of the nomenclature is possible for a variety of trade and government purposes.
- Ease in the exchange of statistics.
- Enhances the interchange of information by electronic means for trade, Customs, other government departments and so on.
- All major trading nations (other than former communist countries) use HS, thus providing a common basis for GATT negotiations on duty rates.
- The new nomenclature has enabled commodity classifications to be updated.

For a summary of information about HS please read the following.



The Harmonized System : The language of international trade

**Overview**

The Harmonized System (HS) nomenclature is used as a basis for the collection of Customs duties and international trade statistics by almost all countries. Use of the HS ensures that a Customs administration produces statistics in exact accord with international classification standards. Currently 190 countries and Customs or Economic Unions (including 119 Contracting Parties to the HS Convention), representing about 98 % of world trade, use the Harmonized System. It is therefore one of the most important instruments in world trade.

While today, the Harmonized System is a valuable tool to ensure proper revenue collection, the initial impetus when it was developed during the 1970s and 80s was as a trade facilitative initiative. The Harmonized System has since become the true " language of international trade ".

Many studies have shown the heavy costs involved for both the public and private sectors in maintaining different product classification systems in different countries. The HS was designed to be an international standard system to avoid such duplication, but it was recognized that it could not be eliminated entirely.

Developed as a multipurpose nomenclature by the World Customs Organization (WCO), the HS is now used as the basis for :

- Customs tariffs
- Collection of international trade statistics
- Rules of origin
- Collection of internal taxes
- Trade negotiations (e.g., the WTO schedules of tariff concessions)
- Transport tariffs and statistics
- Monitoring of controlled goods (e.g., wastes, narcotics, chemical weapons, ozone layer depleting substances, endangered species)
- Areas of Customs controls and procedures, including risk assessment, information technology and compliance.

The HS is backed by Explanatory Notes and a Compendium of Classification Opinions. This helps to ensure a rational and uniform application of classification rules, and thus, trouble-free export and import clearance. It is a major element in good Customs/trade working relationships.

All modern, computerized Customs declaration systems depend on HS classification. Common use of the HS in such systems will be essential in the development of Customs-to-Customs information exchanges which trade interests see as the basis of the progressive elimination of unnecessary export/import requirements in favour of seamless end-to-end, integrated international transactions.

Approximately 80 % of the 169 Members of the WCO could be categorized as developing or in transition to a market economy. A large percentage of these countries depend, and will continue to be reliant to an important extent on Customs duties for their national revenues. Developed countries also still collect substantial amounts of Customs duties. In the US, Customs duties amount to \$18 billion per year while in the European Community they represent 15 % of the total revenues.

**Role of the WCO**

The WCO Strategic Plan has three goals in relation to the Harmonized System :

- To secure uniform interpretation and application of the HS
- To update and improve the HS, reflecting changes in technology and trade patterns
- To promote the use of the HS by Customs administrations and other government agencies, international organizations and the private sector.

**Harmonized System Committee**

Almost all countries still maintain protective tariffs for specific products, which often result in tariff disputes. Twice each year, the WCO's Harmonized System Committee (HSC) acts as an international tribunal with regard to the classification of goods in the Harmonized System. The HSC is the single international body which can provide authoritative advice with regard to tariff classification.

**HS Review Sub-Committee**

This Sub-Committee (RSC) is responsible for a systematic review of the HS Nomenclature on a regular basis with a view to assisting the HSC in ensuring that the Harmonized System is kept up to date in terms of technological developments and trading practices.

**Scientific Sub-Committee**

*This Sub-Committee assists the HSC and the RSC in their most technical work (in particular, with questions involving the classification of chemical products).*

**Responsibilities of the Nomenclature Sub-Directorate, Tariff and Trade Affairs Directorate**

*The Nomenclature Sub-Directorate is staffed by a Deputy Director, 9 Technical Officers and 4 Technical Attaches and has the following major responsibilities :*

- To provide Secretariat support to the work of the Committees, Sub-Committees and Working Parties, (organizing meetings, preparation of working documents, reports, etc.)*
- To conduct technical assistance missions (regional seminars, training courses, expert missions to promote the HS, expert missions to study tariff classification work infrastructure, expert missions to assist in the establishment or improvement of Customs laboratories and HS multi-purpose training courses)*
- To provide technical advice on specific classification questions to Member Customs administrations*
- To update HS publications (such as the HS Explanatory Notes, the Compendium of Classification Opinions, the Alphabetical Index, the HS Commodity Data Base (CD-ROM) and the e-learning modules).*

**Relations with the private sector**

*The work of Customs involves providing a service to the entire international trade community. While classification questions must still be brought to the WCO by Member administrations, private sector participation in our work has increased significantly.*

*The International Chamber of Commerce (ICC) is invited, as a representative of the private sector, to participate in all of the HS Committee meetings as an observer and, in fact, the ICC is regularly consulted for technical information with regard to the classification of many products.*

**Available information**

*The WCO publishes numerous essential publications such as the HS Explanatory Notes, the HS Commodity Database on CD-ROM and the Harmonizer (the HS training course available on CD-ROM). All these publications are available from the Publication Service of the WCO. The WCO Web site contains essential information on the Harmonized System, including the latest decisions of the Harmonized System Committee and the HS Explanatory Notes and the HS Commodity Data Base in a searchable format.*

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Thus for all intra Community trade, for which statistics are required from larger traders, and for all exports the eight digit commodity code is used. For all imports, however, from non-EU countries a new concept was introduced into the Combined Nomenclature. This is known as **TARIC (French: Tarif Integre Communautaire)** and it encapsulates most of the special Tariff measures previously contained in separate annexes to the old Tariff into a single line of the Tariff. It does this by providing two further digits (formerly the tenth and eleventh digits but, since 1 January 1996, digits nine and ten) that are added to the previous eight (formerly nine) digits in the case of imports from third (non-Community) countries and for goods not in free circulation. The Tariff measures incorporated in TARIC are as follows.

- Duty preferences
- Tariff quotas
- Tariff suspensions
- Anti-Dumping Duties (ADDs)
- Countervailing duties
- Monetary Compensatory Amounts (MCAs)
- Variable charges
- Simplified Procedures for Value of Perishable Goods (SPV)
- Free at frontier wine reference prices
- CAP import licences
- Textile categories
- Quantitative restrictions and limits
- Surveillance measures

If digits 9 and 10 are “00” then there are no further TARIC subdivisions to be read down the Tariff page although it is still necessary to check columns three and six across the page (described overleaf) for any Tariff measures which may apply. Unfortunately, in some very specialised cases, (mainly within the CAP field) the eight or ten digit codes do not give sufficient scope to identify all the possible measures. In these cases two sets of additional four digit/character codes are added to the eight or ten digits. The term “character” is significant as it allows the use of alphanumeric codes. The second additional code is for use if two different measures become necessary for a particular commodity. The additional codes will only be required in such cases as below.

- Imports from outside the Community.
- Commodities subject to variable charges (in chapters 17, 18, 19 and 21 of the TARIC Nomenclature<sup>1</sup>).

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<sup>1</sup> The TARIC nomenclature is divided into 21 sections (roman numerals), further subdivided into a total of 96 chapters. Some sections and chapters are headed by notes and additional notes.

- MCAs (in certain cases only, in chapters 2, 4, 7, 11, 16, 17, 18, 19, 20, 21 and 23 of the TARIC Nomenclature).
- Anti-Dumping Duties in certain more complex cases.
- Wine reference prices (in all cases) (in chapter 22 of the TARIC Nomenclature).
- Certain exports to non-Community countries subject to MCAs (in chapters 2, 4, 7, 11, 16, 17, 18, 19, 20, 21 and 23 of the TARIC Nomenclature).

Thus the full commodity code may be shown diagrammatically:

1 2 3 4 5 6	7 8	9 10	11 12 13 14	15 16 17 18
HS Code	EU duty and	TARIC	First	Second
statistics	additional code	additional code		
if required	if required			

The importance of the correct classification of goods cannot be over emphasised. Apart from the heavy penalties which attach to false declarations, it may be that wrongly classified goods have been allocated to a commodity code carrying a higher rate of duty than would have occurred had the product been classified to the correct commodity code. For information about the general rules to the classification rules please read the following Classification Rules.

### Classification Rules

In classifying goods the six rules of classification must be carefully followed. Rules 1 to 4 are applied in order, first to ascertain the correct heading and then to classify to the appropriate subheading and thus to complete the classification. The rules are as follows.

Rule 1 Classify using headings and section or chapter notes.

Rule 2 Covers mixtures, combinations and articles which are incomplete, unfinished, unassembled or disassembled.

The rule is in two parts:

a classification of incomplete, unfinished, unassembled or disassembled articles. Headings also include complete or finished items presented unassembled or disassembled (for example, self-assembly furniture);

b classification of mixtures and combinations. Headings also include mixtures and combinations unless specifically excluded. Mixtures are classified using rule 1 where section, chapter notes or heading text identify

mixtures as such. Where two or more elements of a mixture or combination are each covered by a heading, proceed to rule 3a.

Rule 3 Goods classifiable under two or more headings (includes sets for retail sale). The rule is in three parts which should be applied in sequence:

a heading with most specific description. For single items the most specific heading should be preferred. For mixtures, and so on, where the mixture has materials or substances of more than one heading, each heading is treated as being equally applicable even if one heading gives a more specific description;

b heading which gives the essential character. Classified by the material or component which gives the goods their essential character. Note that this rule applies to mixtures, composite goods and goods put up in sets for retail sale. It also applies, for example, to a machine or instrument with two functions;

c heading last in numerical order of those which merit equal consideration. Classified by last heading.

Rule 4 Goods classified under the heading for articles to which they are most akin. This rule may only be applied when classification under all preceding rules has failed. It is used for goods which are not specifically covered by any heading and consequently should be rarely invoked. In all cases where it is proposed to use rule 4, Customs headquarters should be consulted.

Rule 5 Classification of containers, cases and packing materials and so on. This rule is in two parts:

a cases, boxes and similar containers presented with the articles for which they are intended. Cases, and so on, intended for long term use (for example, a camera case presented with the camera) are classified with the goods which they contain unless it is the container which gives the goods their essential character (for example, an ornate and expensive tea caddy containing tea);

b packing materials and packing containers not suitable for repetitive use. Such packaging is classified with the goods to which it relates. This rule does not apply to re-usable containers which are clearly for repetitive use (for example, empty oxygen cylinders)

Rule 6 Rules 1 to 5 also apply to subheadings. Only subheadings of the same level should be compared during classification. Section and chapter notes also apply unless subheading texts and notes state otherwise.

**Test Questions (8.5.2):**

1. Please decide whether the following are right/wrong:  
 a. The HS classification code is composed of nine digits. (wrong)

**8.5.3 GATT – General Agreement on Tariffs and Trade**

**Learning objectives**

The student should be aware of the main points of the GATT, of the principle of non-discrimination, of main round and its objectives of GATT.

The General Agreement on Tariffs and Trade (**GATT**) functioned as the precursor to the WTO. The GATT was created by the Bretton Woods meetings in 1944. The GATT are the roles of Customs and international trade agreed upon by nations. An institutional body is built by the World Trade Organization that was established in 1995. One of the youngest of the international organizations, the WTO is the successor to the General Agreement on Tariffs and Trade (GATT) established in the wake of the Second World War. The GATT is now the WTO’s principal rule-book for trade in goods. The Uruguay Round also created new rules for dealing with trade in services, relevant aspects of intellectual property, dispute settlement, and trade policy reviews.

The countries who signed GATT occasionally negotiated new trade agreements that all would enter into. Each such set of agreements was called a “round”. In general, each of these agreements bound the members to reduce certain tariffs, with many special-case treatments of individual products, and in many cases with exceptions and modifications for each country.

Rounds	Number of Countries	Remarks
Geneva Round (1948)	23	Average Customs tariff reduction – 19 %; GATT enters into force
Annecy Round (1949)	13	Average Customs tariff reduction – 2 %
Torquay Round (1950/51)	38	Average Customs tariff reduction – 3 %
Geneva Fourth Round (1955/56)	26	Average Customs tariff reduction – 2 %; Strategy set for future GATT policy toward developing countries, improving their positions as treaty participants.
Dillon Round (1961/62)	26	Average Customs tariff reduction – 7 %
Kennedy Round (1964/67)	62	Average Customs tariff reduction – 35 %. This was an across-the-board reduction

		rather than a product-by-product specification, for the first time. Antidumping agreement.
Tokyo Round (1973/79)	102	Average Customs tariff reduction – 34 %. Reduced non-tariff trade barriers. Improvement and extension of GATT system.
<b>Uruguay Round</b> (1986/94)	125	Average Customs tariff reduction – 44 %. Created the World Trade Organisation to replace the GATT treaty. Reduced export subsidies, reduced other import limits and quotas over the next 20 years, agreement to enforce patents, trademarks, and copyrights (TRIPS), extending international trade law to the service sector (GATS) and open up foreign investment. It also made major changes in the dispute settlement mechanism of GATT.

For more information about the WTO please read the following:

**Information about GATT**

So while the WTO is still young, the multilateral trading system that was originally set up under GATT is well over 50 years old. The past 50 years have seen an exceptional growth in world trade. Merchandise exports grew on average by 6% annually. Total trade in 1997 was 14-times the level of 1950. GATT and the WTO have helped to create a strong and prosperous trading system contributing to unprecedented growth. The system was developed through a series of trade negotiations, or rounds, held under GATT. The first rounds dealt mainly with tariff reductions but later negotiations included other areas such as anti-dumping and non-tariff measures. The last round—the 1986-94 Uruguay Round—led to the WTO’s creation.

The negotiations did not end there. Some continued after the end of the Uruguay Round. In February 1997 agreement was reached on telecommunications services, with 69 governments agreeing to wide-ranging liberalization measures that went beyond those agreed in the Uruguay Round. In the same year 40 governments successfully concluded negotiations for tariff-free trade in information technology products, and 70 members concluded a financial services deal covering more than 95% of trade in banking, insurance, securities and financial information. In 2000, new talks started on agriculture and services.

These have now been incorporated into a broader work programme, the Doha Development Agenda (DDA), launched at the fourth WTO Ministerial Conference in Doha, Qatar, in November 2001.

The agenda adds negotiations and other work on non-agricultural tariffs, trade and environment, WTO rules such as anti-dumping and subsidies, investment, competition policy, trade facilitation, transparency in government procurement, intellectual property, and a range of issues raised by developing countries as difficulties they face in implementing the present WTO agreements.

**WTO AGREEMENTS :** The question is how to ensure that trade is as fair as possible, and as free as is practical. by negotiating rules and abiding by them. The WTO's rules—the agreements—are the result of negotiations between the members. The current set were the outcome of the 1986-94 Uruguay Round negotiations which included a major revision of the original General Agreement on Tariffs and Trade (GATT). The complete set runs to some 30,000 pages consisting of about 60 agreements and separate commitments (called schedules) made by individual members in specific areas such as lower customs duty rates and services market-opening. Through these agreements, WTO members operate a non-discriminatory trading system that spells out their rights and their obligations. Each country receives guarantees that its exports will be treated fairly and consistently in other countries' markets. Each promises to do the same for imports into its own market. The system also gives developing countries some flexibility in implementing their commitments.

**GOODS:** It all began with trade in goods. From 1947 to 1994, GATT was the forum for negotiating lower customs duty rates and other trade barriers; the text of the General Agreement spelt out important rules, particularly non-discrimination. Since 1995, the updated GATT has become the WTO's umbrella agreement for trade in goods. It has annexes dealing with specific sectors such as agriculture and textiles, and with specific issues such as state trading, product standards, subsidies and actions taken against dumping.

**SERVICES:** Banks, insurance firms, telecommunications companies, tour operators, hotel chains and transport companies looking to do business abroad can now enjoy the same principles of freer and fairer trade that originally only applied to trade in goods. These principles appear in the new General Agreement on Trade in Services (GATS). WTO members have also made individual commitments under GATS stating which of their services sectors they are willing to open to foreign competition, and how open those markets are.

**INTELLECTUAL PROPERTY:** The WTO's intellectual property agreement amounts to rules for trade and investment in ideas and creativity. The rules state how copyrights, patents, trademarks, geographical names used to identify products, industrial designs, integrated circuit layout-designs and undisclosed information such as trade secrets—"intellectual property"—should be protected when trade is involved.

**DISPUTE SETTLEMENT:** The WTO's procedure for resolving trade quarrels under the Dispute Settlement Understanding is vital for enforcing the rules and therefore for ensuring that trade flows smoothly. Countries bring disputes to the WTO if they think their rights under the agreements are being infringed. Judgements by specially-appointed independent experts are based on interpretations of the agreements and individual countries' commitments. The system encourages countries to settle their differences through consultation. Failing that, they can follow a carefully mapped out, stage-by-stage procedure that includes the possibility of a ruling by a panel of experts, and the chance to appeal the ruling on legal grounds. Confidence in the system is borne out by the number of cases brought to the WTO—around 300 cases in eight years compared to the 300 disputes dealt with during the entire life of GATT (1947-94).

**POLICY REVIEW:** The Trade Policy Review Mechanism's purpose is to improve transparency, to create a greater understanding of the policies that countries are adopting, and to assess their impact. Many members also see the reviews as constructive feedback on their policies. All WTO members must undergo periodic scrutiny, each review containing reports by the country concerned and the WTO Secretariat.

The general principle of the GATT non-discrimination in international trade is based on:

- **normal trade relations:** it does not confer particular advantages on the receiving nation, but means that the receiving nation will be granted all trade advantages, such as low tariffs that any third nation also receives.
- **national treatment:** if a state grants a particular right, benefit or privilege to its own citizens, it must also grant those advantages to the citizens of other states while in that country.

For a summary of the final act of the Uruguay Round please read [http://www.wto.org/english/docs\\_e/legal\\_e/ursum\\_e.htm#General](http://www.wto.org/english/docs_e/legal_e/ursum_e.htm#General).

**Test Questions (8.5.3):**

*Please decide whether the following are right/wrong:*

- a. The WTO rules discourage a range of unwise policies, which means greater certainty and clarity about trading condition and for government's good discipline. (right)
- b. As trade expands in volume, in number of products traded, in the numbers of countries and companies trading, there is a greater chance that disputes decreases. (wrong)
- c. The purpose of the WTO is to lower trade barriers which allows trade to increase. (right)

- d. The objective of the WTO is make life simpler for the enterprises directly involved in trade and for the producers of goods and services. (right)
- e. According to the WTO protectionism is the way to tackle employment problems. (wrong)
- f. National treatment means that a state grants a particular right, benefit or privilege to the citizens of other states as to its own citizens. (right)
- g. Normal trade relations means system of different tariffs for different countries. (wrong)
- h. In the Uruguay Round was agreed that import limits and quotas will be reduced over the next 20 years. (right)

#### 8.5.4 Customs preferences for goods from developing countries

##### **Learning Objectives**

The student should be aware of using Customs tariffs as promoting tools for developing countries in generally.

Trade has proven to be one of the most effective tools to foster development. Increased trade with developing countries will enhance their export earnings, promote their industrialisation and encourage the diversification of their economies. The classical instrument for achieving these objectives is tariff preferences. Tariff preferences provide an incentive to traders to import products from developing countries, and help them to compete on international markets.

The Generalised System of Preferences (known as GSP for short) is a scheme whereby a wide range of industrial and agricultural products originating in certain developing countries are given preferential access to the markets of the European Union. Preferential treatment is given in the form of reduced or zero rates of Customs duties. The GSP scheme is specifically designed to benefit certain developing countries and integrate them into the world economy.

There are three types of arrangement in force for beneficiary countries:

1. all beneficiary countries enjoy the benefit of the general arrangement;
2. the special incentive arrangement for sustainable development and good governance (the “GSP+”) provides additional benefits for countries implementing certain international standards in human and labour rights, environmental protection, the fight against drugs, and good governance;



3. the special arrangement for the least-developed countries (LDCs), provides for the most favourable treatment of all, in the aim of granting the LDCs “duty-free and quota-free” access to the EU’s market.

For more information about GSP please read [GSP overview.pdf](#).

For law of the GSP please read [GSP.pdf](#).

**Test Questions (8.5.4):**

*Please decide whether the following are right/wrong:*

- a. The classical instrument for achieving economical development is Customs tariff preferences. (right)
- b. The GSP scheme is specifically designed to benefit certain developing countries and integrate them into the world economy. (right)
- c. Conditions for participation in the Generalised System of Preferences is implementing certain international standards in human and labour rights, environmental protection, the fight against drugs, and good governance. (wrong)

**8.5.5 ATA (Admission temporaire/Temporary Admission) Convention**

**Learning Objectives**

The student should be aware of norms of the Temporary Admission Convention.

The ATA is a system that allows the free movement of goods across frontiers and their temporary admission into a Customs territory with relief from duties and taxes that was agreed in the ATA convention this can be found in Annex 1 to this document. The goods are covered by a single document known as the **ATA carnet** that is secured by an international guarantee system.

The ATA Carnet is issued by certain Chambers of Commerce as agents for the International Chamber of Commerce based in Paris. The carnet requires a security to be lodged by means of a cash deposit, a bank guarantee or an insurance policy. The issuing Chamber also makes a charge for the issue of the document based on a two level tariff depending on whether the user is a Chamber member or not. For list of countries that are parties of ATA Carnet Regulations please read the following:

The following countries are parties to the ATA carnet regulations:

Algeria	Australia	Bulgaria
Canada	Croatia	Cyprus
Czech Republic	Estonia	Gibraltar
Hong Kong	Hungary	Iceland
India	Iran (no carnets issued)	Israel
Ivory Coast	Japan	Korea (Republic)
Lebanon	Macedonia	Malaysia
Malta	Mauritius	Morocco
New Zealand	Norway	Poland
Romania	Senegal	Singapore
Slovenia	South Africa	Slovak Republic
Sri Lanka	Sweden	Switzerland
Taiwan	Thailand	Tunisia
Turkey	USA	

The following goods may be covered under an ATA carnet when temporarily imported into or transiting a contracting country:

- Commercial samples and advertising film.
- **Goods for international exhibition.**
- Scientifically and cultural goods
- Goods for sport events.
- Vehicles specially adapted for use in connection with any of the above, including travelling workshops and laboratories.

The list of qualifying goods varies from country to country.

An application form must be completed for each carnet applied for and returned to the Chamber with the necessary fee. The list of goods to be covered by the carnet must be typed in the space provided on the General List and repeated on the backs of the coloured vouchers, with a spare copy for the records of the issuing Chamber. If the list is too long it must be typed

separately on plain paper, but it must be prepared in the same format as the General List on the carnet.

The carnet is in loose leaf form and will consist of:

1. green-cover;
2. yellow-export and re-import vouchers;
3. white-import and re-export vouchers for each country in which the goods are to be used;
4. blue-transit vouchers - two for each country transited which the goods will travel without being used.

See the following pages.

<b>ISSUING ASSOCIATION</b> Association émettrice Ausgebende Verband		<b>INTERNATIONAL GUARANTEE CHAIN</b> CHAÎNE DE GARANTIE INTERNATIONALE INTERNATIONALE BÜRGSCHAFTSKETTE				
<b>A.T.A. CARNET FOR TEMPORARY ADMISSION OF GOODS</b> CARNET A.T.A. POUR L'ADMISSION TEMPORAIRE DES MARCHANDISES CARNET A.T.A. FÜR DIE VORÜBERGEHENDE EINFUHR VON WAREN						
<small>CUSTOMS CONVENTION ON THE A.T.A. CARNET FOR THE TEMPORARY ADMISSION OF GOODS / CONVENTION DOUANIÈRE SUR LE CARNET A.T.A. POUR L'ADMISSION TEMPORAIRE DES MARCHANDISES / ÜBEREINKOMMEN ÜBER DAS CARNET A.T.A. FÜR DIE VORÜBERGEHENDE EINFUHR VON WAREN</small> <small>Version completing the carnet: please read before or after page 4 from 1st month to year for the countries listed and the holders of the carnet must have the carnet notified.</small>						
A T A  C A R N E T	<b>4. HOLDER AND ADDRESS / Titulaire et adresse / Inhaber und Anschrift</b> Firma und Anschrift oder Name und Anschrift (bei Privatpersonen)		<b>5. FOR ISSUING ASSOCIATION USE / À l'usage de l'association émettrice / Für ausgebenden Verband auszufüllen</b> <b>FRONT COVER / Couverture / Vorderseite Druckblatt:</b>			
			a) CARNET No. Carnet N°: <b>DE</b> NUMBER OF CONTINUATION SHEETS: Nombre de feuilles supplémentaires / Anzahl der Zusatzblätter: _____			
	<b>6. REPRESENTED BY* / Représenté par* / Vertreten durch*</b> Reisender und Anschrift oder Spedition und Anschrift oder laut Vollmacht		b) ISSUED BY / Délivré par / Ausgegeben durch			
	<b>7. INTENDED USE OF GOODS / Utilisation prévue des marchandises / Beabsichtigte Verwendung der Waren</b> Berufsausrüstung oder Messgut oder Warenmuster		c) VALID UNTIL / Valable jusqu'à / Gültig bis _____ year month day (inclusive) année mois jour (inclusif)			
<p><b>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 valide dans les pays / territoires douaniers ci-après, sous la garantie des associations reprises en page quatre de la couverture / Dieses Carnet ist in nachstehenden Ländern / Zollgebieten unter Bürgschaft der Verbände gültig, die auf Seite vier des Umschlages aufgelistet sind.</b></p> <table border="0"> <tr> <td style="vertical-align: top;">                 ALGERIA (DZ)                  ANDORRA (AD)                  AUSTRALIA (AU)                  AUSTRIA (AT)                  BELGIUM (BE)                  BULGARIA (BG)                  CANADA (CA)                  CHINA (CN)                  IVORY COAST (CI)                  CROATIA (HR)                  CYPRUS (CY)                  CZECH REPUBLIC (CZ)                  DENMARK (DK)                  ESTONIA (EE)                  FINLAND (FI)                  FRANCE (FR)                  GERMANY (DE)                  GIBRALTAR (GI)                  GREECE (GR)                  HONG KONG (HK)                  HUNGARY (HU)                  ICELAND (IS)                  INDIA (IN)                  IRELAND (IE)             </td> <td style="vertical-align: top;">                 ISRAEL (IL)                  ITALY (IT)                  JAPAN (JP)                  KOREA (KR)                  LATVIA (LV)                  LEBANON (LB)                  LITHUANIA (LT)                  LUXEMBOURG (LU)                  MACEDONIA (MK)                  MALAYSIA (MY)                  MALTA (MT)                  MOROCCO (MA)                  MAURITIUS (MU)                  NETHERLANDS (NL)                  NEW ZEALAND (NZ)                  NORWAY (NO)                  POLAND (PL)                  PORTUGAL (PT)                  ROMANIA (RO)                  RUSSIAN FEDERATION (RU)                  SENEGAL (SN)                  SINGAPORE (SG)                  SLOVAKIA (SK)                  SLOVENIA (SI)             </td> <td style="vertical-align: top;">                 SOUTH AFRICA (ZA)                  SPAIN (ES)                  SRI LANKA (LK)                  SWEDEN (SE)                  SWITZERLAND (CH)                  THAILAND (TH)                  TUNISIA (TN)                  TURKEY (TR)                  UNITED KINGDOM (GB)                  UNITED STATES OF AMERICA (US)             </td> </tr> </table>				ALGERIA (DZ) ANDORRA (AD) AUSTRALIA (AU) AUSTRIA (AT) BELGIUM (BE) BULGARIA (BG) CANADA (CA) CHINA (CN) IVORY COAST (CI) CROATIA (HR) CYPRUS (CY) CZECH REPUBLIC (CZ) DENMARK (DK) ESTONIA (EE) FINLAND (FI) FRANCE (FR) GERMANY (DE) GIBRALTAR (GI) GREECE (GR) HONG KONG (HK) HUNGARY (HU) ICELAND (IS) INDIA (IN) IRELAND (IE)	ISRAEL (IL) ITALY (IT) JAPAN (JP) KOREA (KR) LATVIA (LV) LEBANON (LB) LITHUANIA (LT) LUXEMBOURG (LU) MACEDONIA (MK) MALAYSIA (MY) MALTA (MT) MOROCCO (MA) MAURITIUS (MU) NETHERLANDS (NL) NEW ZEALAND (NZ) NORWAY (NO) POLAND (PL) PORTUGAL (PT) ROMANIA (RO) RUSSIAN FEDERATION (RU) SENEGAL (SN) SINGAPORE (SG) SLOVAKIA (SK) SLOVENIA (SI)	SOUTH AFRICA (ZA) SPAIN (ES) SRI LANKA (LK) SWEDEN (SE) SWITZERLAND (CH) THAILAND (TH) TUNISIA (TN) TURKEY (TR) UNITED KINGDOM (GB) UNITED STATES OF AMERICA (US)
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<p><b>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 d'origine de départ et des pays / territoires douaniers d'importation. / Der Carnethalter und sein Vertreter haben die Gesetze und sonstigen Vorschriften des Ausgangslandes / Ausgangszollgebietes und der Einfuhrländer / Einfuhrzollgebiete zu beachten.</b></p>						
<b>8. CERTIFICATE BY CUSTOMS AT DEPARTURE / Attestation de la douane, au départ / Bescheinigung der Zollbehörde bei Abgang</b>		<b>9. SIGNATURE OF AUTHORISED OFFICIAL AND STAMP OF THE ISSUING ASSOCIATION / Signature du délégué et timbre de l'association émettrice / Unterschrift des Delegierten und Stempel des ausgebenden Verbandes</b>				
a) IDENTIFICATION MARKS HAVE BEEN AFFIXED AS INDICATED IN COLUMN 7 AGAINST THE FOLLOWING ITEMS NO(S) OF THE GENERAL LIST / Apposés les marques d'identification mentionnées dans le tableau 7 de regard au (des) numéro(s) d'ordre sur(s) le(s) de la liste générale / Die in Spalte 7 vermerkten Identifikationsbezeichnungen wurden an den in der Allgemeinen Liste unter folgenden(en) Nummer(en) aufgeführten Waren angebracht.		PLACE AND DATE OF ISSUE (year / month / day) Lieu et date d'émission (année / mois / jour) Ort und Ausgabedatum (Jahr / Monat / Tag)				
b) GOODS EXAMINED* / Vérifié les marchandises* / Die Waren wurden besichtigt* YES / Oui / Ja <input type="checkbox"/> NO / Non / Nein <input type="checkbox"/>		2. Firmenname und Unterschrift				
c) REGISTERED UNDER REFERENCE NO* Enregistré sous le numéro* Eintragung unter Nr.*						
d) CUSTOMS OFFICE / Bureau de douane / Zollamt _____ PLAGE / Lieu / Ort _____ DATE (YEAR / MONTH / DAY) / Date (année / mois / jour) _____ SIGNATURE AND STAMP / Signature et timbre / Unterschrift und Stempel _____		X SIGNATURE OF HOLDER / Signature du titulaire / Unterschrift des Inhabers X				

<b>A.T.A. CARNET / CARNET A.T.A.</b>		CARNET No./ Carnet N°/1 Carnet N.	<b>DE</b>
<b>EXPOR TATION</b>	<b>AUSFUHR</b>	1. The goods described in the General List under Item No.(s) <i>Les marchandises énumérées à la liste générale sous l'item N°(s) de la liste générale</i>	
		<i>have been exported ont été exportées/ont été expédiées</i>	
		2. Final date for duty-free re-importation* / <i>Déchéance pour la réimportation en franchise*</i> <i>not for the subsequent destination</i>	
		year / month / day / année / mois / jour / Jahr / Monat / Tag /	
		3. Other remarks* / <i>Autres mentions</i> / <i>Sonstige Vermerk</i>	
<b>DIESE SEITE BITTE FREILASSEN</b>		<b>NICHT VON FIRMA AUSZUFÜLLEN!</b>	
<b>REI M P O R T A T I O N</b>		<b>W I E D E R E I N F U H R</b>	
		1. The goods described in the General List under Item No.(s) <i>Les marchandises énumérées à la liste générale sous l'item N°(s) de la liste générale</i>	
		<i>of this Carnet have been re-imported de présent carnet ont été réimportées*</i>	
		2. Other remarks* / <i>Autres mentions</i> / <i>Sonstige Vermerk</i>	
<b>EXPOR TATION</b>		<b>AUSFUHR</b>	
		1. The goods described in the General List under Item No.(s) <i>Les marchandises énumérées à la liste générale sous l'item N°(s) de la liste générale</i>	
		<i>have been exported ont été exportées/ont été expédiées</i>	
		2. Final date for duty-free re-importation* / <i>Déchéance pour la réimportation en franchise*</i> <i>not for the subsequent destination</i>	
		year / month / day / année / mois / jour / Jahr / Monat / Tag /	
		3. Other remarks* / <i>Autres mentions</i> / <i>Sonstige Vermerk</i>	
<b>REI M P O R T A T I O N</b>		<b>W I E D E R E I N F U H R</b>	
		1. The goods described in the General List under Item No.(s) <i>Les marchandises énumérées à la liste générale sous l'item N°(s) de la liste générale</i>	
		<i>of this Carnet have been re-imported de présent carnet ont été réimportées*</i>	
		2. Other remarks* / <i>Autres mentions</i> / <i>Sonstige Vermerk</i>	

A.T.A. CARNET		CARNET A.T.A.
EXPORTATION AUSFUHR	<b>4. HOLDER AND ADDRESS / Titulaire et adresse / Inhaber und Anschrift</b> Firma und Anschrift oder Name und Anschrift (bei Privatpersonen)	
	<b>5. REPRESENTED BY / Représenté par / Vertreten durch</b> Reisender und Anschrift oder Spedition und Anschrift oder laut Vollmacht	
	<b>6. INTENDED USE OF GOODS / Utilisation prévue des marchandises / Beabsichtigte Verwendung der Waren</b> Berufsausrüstung oder Messegut oder Warenmuster	
	<b>7. MEANS OF TRANSPORT / Moyen de transport / Beförderungsmittel</b> PKW oder LKW (mit amtlichem Kennzeichen) oder Flugzeug, Eisenbahn...	
	<b>8. PACKAGING DETAILS (Number, Kind, Marks, etc.) / Détails d'emballage (nombre, nature, marques, etc.) / Angaben über Packstücke (Zahl, Art, Zeichen usw.)</b> 5 Kartons abc oder unverpackt	
	<b>9. TEMPORARY EXPORTATION DECLARATION / Déclaration d'exportation temporaire / Anmeldezug für vorübergehenden Nachlass</b> I. <b> duly authorized: / Je soussigné, démontre matériel / Ich, ordnungsgemäß berechnigt:</b> a) declare that I am temporarily exporting the goods enumerated in the list overleaf and described in the General List under item No.(s) / Déclare exporter temporairement les marchandises énumérées à la liste figurant au verso et régimes à la liste générale des marchandises sous liste) N°(s) / erkläre, dass ich die Waren vorübergehend ausführe, die in der untenliegenden Liste und gleichzeitigend in der Allgemeinen Liste aufgeführt sind unter der (den) N°(n) zum Beispiel: 1 - 2 b) undertake to re-import the goods within the period stipulated by the Customs Office or regularize their status in accordance with the laws and regulations of the country/Customs territory of importation / m'engage à réimporter ces marchandises dans le délai fixé par le bureau de douane ou à régulariser leur situation selon les lois et règlements du pays / territoire douanier d'importation / verpflichte mich, diese Waren innerhalb der vom Zollamt festgesetzten Frist wiederanzuführen oder sie gemäß den Gesetzen und sonstigen Vorschriften des Einfuhrlandes / Einfuhrzollgebietes behandeln zu lassen; c) confirm that the information given is true and complete / certifie sincèrement et complètement les indications portées sur le présent volet / bestätige die Richtigkeit und Vollständigkeit meiner Angaben auf diesem Abschnitt.	
<b>10. FOR ISSUING ASSOCIATION USE / Réserve à l'association émettrice / Von ausgebenden Verband auszufüllen</b> EXPORTATION VOUCHER No / n° de l'exportation N° / Ausfuhrzettel (Vormerkung) N°.		
a) CARNET No. Carnet N°: <b>DE</b>		
b) ISSUED BY / Délivré par / Ausgegeben durch		
c) VALID UNTIL / Valable jusqu'à / Gültig bis year / année / Jahr      month / mois / Monat      day (inclusive) / jour (inclus) / Tag (einschließlich)		
<b>FOR CUSTOMS USE ONLY / Réserve à la douane / Für zollamtliche Vermerke</b>		
<b>11. CLEARANCE ON EXPORTATION / Délaissement à l'exportation / Ausfuhrbehandlung</b> a) The goods referred to in the above declaration have been exported / Les marchandises faisant l'objet de la déclaration ci-dessus ont été exportées / Die in der vorstehenden Anmeldung aufgeführten Waren sind ausgeführt worden		
b) Final date for duty-free re-importation / Date limite pour la réimportation en franchise / Frist für die abgabenfreie Wiedereinfuhr: year / année / Jahr      month / mois / Monat      day / jour / Tag		
c) This voucher must be forwarded to the Customs Office etc. / Le présent volet devra être transmis au bureau de douane de... / Dieser Abschnitt ist zu überreichen dem Zollamt...		
d) Other remarks: / Autres mentions: / Sonstige Vermerke:		
At / A / in Customs office / Bureau de douane / Zollamt		
Date (year / month / day) / Date (année / mois / jour) / Datum (Jahr / Monat / Tag) Signature and Stamp / Signature et Timbre / Unterschrift und Stempel		
Place / Lieu / Ort      Firmensitz      Date (year / month / day) / Date (année / mois / jour) / Datum (Jahr / Monat / Tag)      2003 / 10 / 01		
Name / Nom / Name      desjenigen, der das Carnet-Deckblatt (grün) unterschreibt		
Signature / Signature / Unterschrift      X      X		

WIKULUM MÖHLER MERLAG  
 Bestell-Nr. 800c  
 8000 München, Germany  
 80000 Nürnberg, Germany  
 80010 Regensburg, Germany  
 80020 Stuttgart, Germany  
 80030 Wiesbaden, Germany  
 80040 Bonn, Germany  
 80050 Cologne, Germany  
 80060 Frankfurt, Germany  
 80070 Hamburg, Germany  
 80080 Karlsruhe, Germany  
 80090 Leipzig, Germany  
 80100 Mannheim, Germany  
 80110 Saarbrücken, Germany  
 80120 Ulm, Germany  
 80130 Düsseldorf, Germany  
 80140 Essen, Germany  
 80150 Dortmund, Germany  
 80160 Gießen, Germany  
 80170 Kassel, Germany  
 80180 Koblenz, Germany  
 80190 Osnabrück, Germany  
 80200 Passau, Germany  
 80210 Regensburg, Germany  
 80220 Trier, Germany  
 80230 Würzburg, Germany  
 80240 Bamberg, Germany  
 80250 Bayreuth, Germany  
 80260 Chemnitz, Germany  
 80270 Erfurt, Germany  
 80280 Jena, Germany  
 80290 Magdeburg, Germany  
 80300 Merseburg, Germany  
 80310 Potsdam, Germany  
 80320 Rostock, Germany  
 80330 Schwerin, Germany  
 80340 Weimar, Germany  
 80350 Xanten, Germany  
 80360 Aachen, Germany  
 80370 Bonn, Germany  
 80380 Cologne, Germany  
 80390 Düsseldorf, Germany  
 80400 Essen, Germany  
 80410 Frankfurt, Germany  
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 80430 Kassel, Germany  
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 80460 Passau, Germany  
 80470 Regensburg, Germany  
 80480 Trier, Germany  
 80490 Würzburg, Germany  
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 80550 Magdeburg, Germany  
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 80590 Schwerin, Germany  
 80600 Weimar, Germany  
 80610 Xanten, Germany  
 80620 Aachen, Germany  
 80630 Bonn, Germany  
 80640 Cologne, Germany  
 80650 Düsseldorf, Germany  
 80660 Essen, Germany  
 80670 Frankfurt, Germany  
 80680 Gießen, Germany  
 80690 Kassel, Germany  
 80700 Koblenz, Germany  
 80710 Osnabrück, Germany  
 80720 Passau, Germany  
 80730 Regensburg, Germany  
 80740 Trier, Germany  
 80750 Würzburg, Germany  
 80760 Bamberg, Germany  
 80770 Bayreuth, Germany  
 80780 Chemnitz, Germany  
 80790 Erfurt, Germany  
 80800 Jena, Germany  
 80810 Magdeburg, Germany  
 80820 Merseburg, Germany  
 80830 Potsdam, Germany  
 80840 Rostock, Germany  
 80850 Schwerin, Germany  
 80860 Weimar, Germany  
 80870 Xanten, Germany  
 80880 Aachen, Germany  
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 80950 Kassel, Germany  
 80960 Koblenz, Germany  
 80970 Osnabrück, Germany  
 80980 Passau, Germany  
 80990 Regensburg, Germany  
 81000 Trier, Germany

A.T.A. CARNET

CARNET A.T.A.

REWEIDEREI IMPORPORATION PORTATION TION FUHR	<b>A. HOLDER AND ADDRESS / Titulaire et adresse / Inhaber und Anschrift</b> Firma und Anschrift oder Name und Anschrift (bei Privatpersonen)	<b>G. FOR ISSUING ASSOCIATION USE / Révisé à l'association émettrice / Von ausstellendem Verband auszufüllen</b> REIMPORTATION VOUCHER No / Vohet de réimportation NP / Weiterfuhrblatt (Kennbuchst.) No: _____  a) CARNET No. Carnet NP: <b>DE</b> Carnet No: _____
	<b>B. REPRESENTED BY* / Représenté par* / Vertreten durch*</b> Reisender und Anschrift oder Spedition und Anschrift oder laut Vollmacht	b) ISSUED BY / Délivré par / Ausgegeben durch
	<b>C. INTENDED USE OF GOODS / Utilisation prévue des marchandises / Beabsichtigte Verwendung des Wares</b> Berufsausrüstung oder Messegut oder Warenmuster	c) VALID UNTIL / Valable jusqu'à / Gültig bis  year month day (inclusive) année mois jour (inclusif) Jahr Monat Tag (einschließlich)
	<b>D. MEANS OF TRANSPORT* / Moyens de transport* / Beförderungsmittel</b> PKW oder LKW (mit amtlichem Kennzeichen) oder Flugzeug, Eisenbahn...	<b>H. CLEARANCE ON RE-IMPORTATION / Déclaration à la réimportation / Weiterfuhrblattabhandlung</b> a) The goods referred to in paragraph F. a) and b) of the holder's declaration have been re-imported.* / Les marchandises visées au paragraphe F. a) et b) de la déclaration ci-dessus ont été réimportées. / Die unter F. a) und b) in der Anmeldung des Inhabers aufgeführten Waren sind wiedereingeführt worden. b) This voucher must be forwarded to the Customs Office at* / Le présent volet devra être transmis au bureau de douane de* / Dieser Abschnitt ist zu Vorsteden dem Zollamt.* c) Other remarks* / Autres remarques* / Sonstige Vermerke.*
	<b>E. PACKAGING DETAILS (Number, Kind, Marks, etc.)* / Détails d'emballage (nombre, nature, marques, etc.)* / Angaben über Packstücke (Zahl, Art, Zeichen usw.)*</b> 5 Kartons oder unverpackt	
<b>F. RE-IMPORTATION DECLARATION / Déclaration de réimportation temporaire / Anmeldung zur Weiterfuhr</b> I, duly authorised: / Je soussigné, déclare autorisé / Ich, ordnungsgemäß bevollmächtigt: a) declare that the goods enumerated in the list overleaf and described in the General List under item No.(s) / déclare que les marchandises énumérées à la liste figurant au verso et décrites à la liste générale sous l'item No(s) / erkläre, dass die in der umseitigen Liste und gleichlautend in der Allgemeinen Liste aufgeführten Waren unter der (den) No.(n) _____ offen lassen; bei der Einfuhr in die _____ EG/Deutschland ausfüllen were temporarily exported under cover of exportation voucher(s) No.(s) / ont été exportées temporairement sous le couvert d'un(s) volet(s) d'exportation No(s) / vorübergehend ausgeführt worden sind auf Grund des/der Ausfuhrblatts (Ausfuhrblätter) No.(s) _____ offen lassen; bei der Einfuhr in die _____ EG/Deutschland ausfüllen request duty-free re-importation of the said goods / demande la réimportation en franchise de ces marchandises / und beantrage die Abfertigung zur abgabenfreien Weiterfuhr. b) declare that the said goods have NOT undergone any process abroad, except for those described under No.(s) / déclare que lesdites marchandises n'ont subi aucune opération à l'étranger, sauf celles décrites sous la(s) No(s) / erkläre, dass diese Waren im Ausland nicht bearbeitet worden sind, ausgenommen die unter No.(n) aufgeführten Waren. offen lassen; bei der Einfuhr in die _____ EG/Deutschland ausfüllen c) declare that goods of the following item No.(s) have not been re-imported* / déclare que les marchandises reprises sous la(s) No(s) ci-dessous n'ont pas été réimportées* / erkläre dass die unter folgende(n) No.(n) aufgeführten Waren nicht wiedereingeführt worden sind.* offen lassen; bei der Einfuhr in die _____ EG/Deutschland ausfüllen d) confirm that the information given is true and complete / certifie sincèrement et complètement les indications portées sur le présent volet / bestätige die Richtigkeit und Vollständigkeit meiner Angaben auf diesem Abschnitt.		
At/A/in _____ Customs office / Bureau de douane / Zollamt  Date (year / month / day) / Date (année / mois / jour) / Datum (Jahr / Monat / Tag) Signature and Stamp / Signature et Tampon / Unterschrift und Stempel  Place / Lieu / Ort: <b>Grenzort</b> Date (year / month / day) / Date (année / mois / jour) / Datum (Jahr / Monat / Tag): <b>Grenzort Datum /</b> Name / Nom / Name: <b>"Fahrer" an der Grenze</b> Signature / Signature / Unterschrift: <b>X</b> _____ <b>X</b>		

2007/2008, 2008/2009, 2009/2010, 2010/2011, 2011/2012, 2012/2013, 2013/2014, 2014/2015, 2015/2016, 2016/2017, 2017/2018, 2018/2019, 2019/2020, 2020/2021, 2021/2022, 2022/2023, 2023/2024, 2024/2025, 2025/2026, 2026/2027, 2027/2028, 2028/2029, 2029/2030, 2030/2031, 2031/2032, 2032/2033, 2033/2034, 2034/2035, 2035/2036, 2036/2037, 2037/2038, 2038/2039, 2039/2040, 2040/2041, 2041/2042, 2042/2043, 2043/2044, 2044/2045, 2045/2046, 2046/2047, 2047/2048, 2048/2049, 2049/2050, 2050/2051, 2051/2052, 2052/2053, 2053/2054, 2054/2055, 2055/2056, 2056/2057, 2057/2058, 2058/2059, 2059/2060, 2060/2061, 2061/2062, 2062/2063, 2063/2064, 2064/2065, 2065/2066, 2066/2067, 2067/2068, 2068/2069, 2069/2070, 2070/2071, 2071/2072, 2072/2073, 2073/2074, 2074/2075, 2075/2076, 2076/2077, 2077/2078, 2078/2079, 2079/2080, 2080/2081, 2081/2082, 2082/2083, 2083/2084, 2084/2085, 2085/2086, 2086/2087, 2087/2088, 2088/2089, 2089/2090, 2090/2091, 2091/2092, 2092/2093, 2093/2094, 2094/2095, 2095/2096, 2096/2097, 2097/2098, 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A.T.A. CARNET / CARNET A.T.A.

CARNET No./  
Carnet N°/  
Carnet Nr.

DE

IMPORTATION EINFUHR	1. The goods described in the General List under item No.(s) (Les marchandises énumérées à la liste générale sous leur N°(s) (ou à la disposition liste adhérente) figurent sous leur(s) N°(s) ...)	Have been temporarily imported ont été temporairement importées / sind vorübergehend eingeführt worden	
	2. Final date for re-exportation/production to the Customs of goods* (Date limite pour la réexportation / la production à la douane, des marchandises) (Final für die Wiedereinfuhr/Wiederausfuhr der Waren beim Zoll)	year/month/day / Jahr/Monat/Tag / / /	
	3. Registered under reference No.* (Enregistré sous le N°) (Eintragung unter Nr.)*	a. _____ b. _____ c. _____	
	4. Other remarks* (Autres mentions) (Sonstige Vermerk*)		
	5. _____	Signature and Stamp / Signature et tampon / Unterschrift und Stempel	

REEXPORTATION WIEDERAUSFUHR	1. The goods described in the General List under item No.(s) (Les marchandises énumérées à la liste générale sous leur N°(s) (ou à la disposition liste adhérente) figurent sous leur(s) N°(s) ...)	of this Carnet have been re-exported* de présent carnet, ont été réexportés* Dieses Carnet wiedergehend eingeführt Waren sind wiederexportiert worden*	
	2. Action taken in respect of goods produced but not re-exported* (Mesures prises à l'égard des marchandises importées mais non réexportées) (Maßnahmen wegen der wiedergeführten, aber nicht wiederexportierten Waren*)		
	3. Action taken in respect of goods not produced and not intended for later re-exportation* (Mesures prises à l'égard des marchandises non produites et non destinées à une réexportation ultérieure) (Maßnahmen wegen der nicht wiedergeführten und nicht zur späteren Wiedereinfuhr bestimmten Waren*)		
	4. Registered under reference No.* (Enregistré sous le N°) (Eintragung unter Nr.)*	a. _____ b. _____ c. _____	
	5. _____	Signature and Stamp / Signature et tampon / Unterschrift und Stempel	

IMPORTATION EINFUHR	1. The goods described in the General List under item No.(s) (Les marchandises énumérées à la liste générale sous leur N°(s) (ou à la disposition liste adhérente) figurent sous leur(s) N°(s) ...)	Have been temporarily imported ont été temporairement importées / sind vorübergehend eingeführt worden	
	2. Final date for re-exportation/production to the Customs of goods* (Date limite pour la réexportation / la production à la douane, des marchandises) (Final für die Wiedereinfuhr/Wiederausfuhr der Waren beim Zoll)	year/month/day / Jahr/Monat/Tag / / /	
	3. Registered under reference No.* (Enregistré sous le N°) (Eintragung unter Nr.)*	a. _____ b. _____ c. _____	
	4. Other remarks* (Autres mentions) (Sonstige Vermerk*)		
	5. _____	Signature and Stamp / Signature et tampon / Unterschrift und Stempel	

REEXPORTATION WIEDERAUSFUHR	1. The goods described in the General List under item No.(s) (Les marchandises énumérées à la liste générale sous leur N°(s) (ou à la disposition liste adhérente) figurent sous leur(s) N°(s) ...)	of this Carnet have been re-exported* de présent carnet, ont été réexportés* Dieses Carnet wiedergehend eingeführt Waren sind wiederexportiert worden*	
	2. Action taken in respect of goods produced but not re-exported* (Mesures prises à l'égard des marchandises importées mais non réexportées) (Maßnahmen wegen der wiedergeführten, aber nicht wiederexportierten Waren*)		
	3. Action taken in respect of goods not produced and not intended for later re-exportation* (Mesures prises à l'égard des marchandises non produites et non destinées à une réexportation ultérieure) (Maßnahmen wegen der nicht wiedergeführten und nicht zur späteren Wiedereinfuhr bestimmten Waren*)		
	4. Registered under reference No.* (Enregistré sous le N°) (Eintragung unter Nr.)*	a. _____ b. _____ c. _____	
	5. _____	Signature and Stamp / Signature et tampon / Unterschrift und Stempel	

FOR USE BY CUSTOMS OF COUNTRY/CUSTOMS TOWN/SHIP OF TEMPORARY IMPORTATION  
 BEZUG AUF LANDS/STÄDTEN/SEEFISCHERISCHES ZWANGSVERFAHREN  
 POUR LES ZOLL DES PAYS/DES VILLES/DES PORTS DE LA TEMPORAIRES IMPORTATION

WIRTSCHAFTSKAMMER BERLIN  
 Bestell-Nr. 8009  
 10117 Berlin, Wilhelmstr. 111, Telefon (030) 206 10 10, Telefax (030) 206 10 10 20  
 10117 Berlin, Wilhelmstr. 111, Telefon (030) 206 10 10, Telefax (030) 206 10 10 20  
 10117 Berlin, Wilhelmstr. 111, Telefon (030) 206 10 10, Telefax (030) 206 10 10 20



DO NOT REMOVE FROM THE CARNET / NE PAS DETACHER DU CARNET / NICHT AUS DEM CARNET ENTFERNEN





A.T.A. CARNET

CARNET A.T.A.

REEXPORTATION WIEDERANFUHR REEXPORTATION	<b>A. HOLDER AND ADDRESS / Titulaire et adresse / Inhaber und Anschrift</b> Firma und Anschrift oder Name und Anschrift (bei Privatpersonen)	<b>B. FOR ISSUING ASSOCIATION USE / Réserve à l'association émettrice / Vom ausgebenden Verband auszufüllen</b> <b>REEXPORTATION VOUCHER No / Volet de réexportation NP / Wiederanfuhrkarte (Zollnachweis) No</b>  a) CARNET No. Carnet NP: <b>DE</b> Carnet No.:
	<b>B. REPRESENTED BY / Représenté par / Vertreten durch*</b> Reisender und Anschrift oder Spedition und Anschrift oder laut Vollmacht	b) ISSUED BY / Délivré par / Ausgegeben durch
	<b>C. INTENDED USE OF GOODS / Utilisation prévue des marchandises / Bestochnote</b> Verwendung des Waren Berufsausrüstung oder Messegut oder Warenmuster	c) VALID UNTIL / Valable jusqu'à / Gültig bis  year month day (inclusive) année mois jour (inclusif)
	<b>D. MEANS OF TRANSPORT / Moyens de transport / Beförderungsmittel</b> PKW oder LKW (mit amtlichem Kennzeichen) oder Flugzeug, Eisenbahn...	<b>FOR CUSTOMS USE ONLY / Réserve à la douane / Für zollamtliche Vermerke</b> <b>II. CLEARANCE ON RE-EXPORTATION / Dédouanement à la réexportation / Wiederanfuhrbehandlung</b> a) The goods referred to in paragraph F. a) of the holder's declaration have been re-exported. / Les marchandises visées au paragraphe F. a) de la déclaration du titulaire ont été réexportées. / Die unter F. a) der Anmeldung des Inhabers angeführten Waren sind wiederangeführt worden. b) Action taken in respect of goods produced not re-exported. / Mesures prises à l'égard des marchandises produites mais non réexportées. / Maßnahmen wegen der wiedergefertigt, aber nicht wiederangeführten Waren. c) Action taken in respect of goods NOT produced and NOT intended for later re-exportation. / Mesures prises à l'égard des marchandises non représentées et non destinées à une réexportation ultérieure. / Maßnahmen wegen der nicht wiedergefertigten und nicht zur späteren Wiederanfuhr bestimmten Waren. d) Registered under reference No. / Enregistré sous le NP / Eingetragen unter No. e) This voucher must be forwarded to the Customs Office at: / Le présent volet doit être transmis au bureau de douane de: / Dieser Abschnitt ist zu übersenden dem Zollamt. f) Other remarks: / Autres mentions: / Sonstige Vermerke.
<b>E. PACKAGING DETAILS (Number, kind, Marks, etc.) / Détails d'emballage (nombre, nature, marques, etc.) / Angaben über Packstücke (Zahl, Art, Zeichen usw.)</b> 5 Kartons oder unverpackt	g) A / B / C Customs office / Bureau de douane / Zollamt  Date (year / month / day) / Date (année / mois / jour) / Datum (Jahr / Monat / Tag) Signature and Stamp / Signature et Tampon / Unterschrift und Stempel  Place / Lieu / Ort Name / Nom / Name "Fahrer" an der Grenze  Signature / Signature / Unterschrift X	
<b>F. RE-EXPORTATION DECLARATION / Déclaration de réexportation / Anweisung zur Wiederanfuhr</b> I, duly authorized: / Je soussigné, titulaire autorisé / Ich, beauftragt gemäß bevollmächtigt: "a) declare that I am re-exporting the goods enumerated in the list overleaf and described in the General List under item No.(s) / déclare réexporter les marchandises énumérées à la liste figurant au verso et reprises à la liste générale des marchandises sous le(s) No(s) / erkläre, dass ich die Waren wiederanführe, die in der unterliegenden Liste und gleichlautend in der Allgemeinen Liste unter der (den) Nr(en) offen lassen; bei der Ausfuhr ausfüllen which were temporarily imported under cover of importation vouchers (s) No.(s) / qui ont été importés temporairement sous le couvert de (des) volets(s) d'importation NP(s) / aufgeführt sind und die auf Grund des (der) Einfuhrzertifikat (Einfuhrzertifikate) No (n) offen lassen; bei der Ausfuhr ausfüllen of this Carnet / de présent carnet / dieses Carnet vorübergehend eingeführt worden waren. "b) declare that goods produced against the following item No.(s) are not intended for re-exportation: / déclare que les marchandises représentées et reprises sous le(s) No(s) suivant(s) ne sont pas destinées à la réexportation / erkläre, dass die wiedergefertigten und unter folgende(n) No (n) aufgeführten Waren nicht zur Wiederanfuhr bestimmt sind offen lassen; bei der Ausfuhr ausfüllen "c) declare that goods of the following item No.(s) not produced, are not intended for later re-exportation: / déclare que les marchandises non représentées et non destinées à une réexportation ultérieure / erkläre, dass die nicht wiedergefertigten und unter folgende(n) No (n) aufgeführten Waren nicht zur späteren Wiederanfuhr bestimmt sind: offen lassen; bei der Ausfuhr ausfüllen "d) in support of this declaration, present the following documents: / présente à l'appui de ma déclaration, les documents suivants: / lege zur Glaubhaftmachung meiner Angaben folgende Unterlagen vor: offen lassen; bei der Ausfuhr ausfüllen "e) confirm that the information given is true and complete: / certifie sincères et complètes les indications portées sur le présent volet / bestätige die Richtigkeit und Vollständigkeit meiner Angaben auf diesem Abschnitt.	* If applicable / * Si y a lieu / * Soweit zutreffend.	

**A.T.A. CARNET / CARNET A.T.A.**

CARNET No. /  
Carnet No. /  
Carnet Nr. **DE**

**TRANSIT**

**VERSAND**

FOR USE BY CUSTOMERS OF COUNTRY/CUSTOMS TERRITORY OF TRANSIT  
 AVANT LA LIAISON DU PAYS/TERRITOIRE D'AVANT  
 HIN DEN ZIEL DER LANDES/ZIELGEBIETES DES VERKEHRSRAUMES

WILHELM KÖHLER VERLAG  
 Bastel-Nr. 8003

<b>TRANSIT</b>	<b>VERSAND</b>	<p><b>Clearance for transit / Déclaration pour le transit / Durchgang zum Transit</b></p> <p>1. The goods described in the General List under item No. 123 / Les marchandises énumérées à la liste générale sous l'item N°123 / Die in der Allgemeinen Liste aufgeführten Waren unter Artikel-Nr. 123 have been dispatched in transit to the Customs Office at / ont été envoyées en transit au bureau de douane de / sind zum Versand nach dem Zollamt</p> <p>2. Final date for re-exportation / production to the Customs of goods / Date finale pour la réexportation / la production à la douane des marchandises / Frist für die Wiederzufuhr/Wiederherstellung der Waren zum Zoll</p> <p>3. Registered under reference No. / Enregistré sous le N° / Eingetragen unter Nr.</p> <p style="text-align: right;">year / month / day / année / mois / jour / Jahr / Monat / Tag</p>	<p>4.</p> <p>5.</p> <p>6.</p> <p>7.</p>
		<p>Customs Office / Bureau de douane / Zollamt</p> <p>Place / Lieu / Ort</p> <p>Date (year / month / day) / Date (année / mois / jour) / Datum (Jahr / Monat / Tag)</p> <p>Signature and Stamp / Signature et Timbre / Unterschrift und Stempel</p>	<p>8.</p> <p>9.</p>
		<p><b>Certificate of discharge by the Customs Office of destination / Certificat de décharge du bureau de destination / Freigabebescheinigung des Bestimmungszollamtes</b></p> <p>1. The goods specified in paragraph 1 above have been re-exported / produced / Les marchandises visées au paragraphe 1 ci-dessus ont été réexportées / produites / Die zollfrei in Nummer 1 aufgeführten Waren sind wiederausgeführt / wiedergewirkt worden</p> <p>2. Other remarks / Autres mentions / sonstige Vermerke</p>	<p>10.</p> <p>11.</p>
		<p>Customs Office / Bureau de douane / Zollamt</p> <p>Place / Lieu / Ort</p> <p>Date (year / month / day) / Date (année / mois / jour) / Datum (Jahr / Monat / Tag)</p> <p>Signature and Stamp / Signature et Timbre / Unterschrift und Stempel</p>	<p>12.</p> <p>13.</p>

DIESE SEITE  
BITTE  
FREILASSEN

NICHT  
VON  
FIRMA  
AUSZUFÜLLEN!

**TRANSIT**

**VERSAND**

FOR USE BY CUSTOMERS OF COUNTRY/CUSTOMS TERRITORY OF TRANSIT  
 AVANT LA LIAISON DU PAYS/TERRITOIRE D'AVANT  
 HIN DEN ZIEL DER LANDES/ZIELGEBIETES DES VERKEHRSRAUMES

WILHELM KÖHLER VERLAG  
 Bastel-Nr. 8003

<b>TRANSIT</b>	<b>VERSAND</b>	<p><b>Clearance for transit / Déclaration pour le transit / Durchgang zum Transit</b></p> <p>1. The goods described in the General List under item No. 123 / Les marchandises énumérées à la liste générale sous l'item N°123 / Die in der Allgemeinen Liste aufgeführten Waren unter Artikel-Nr. 123 have been dispatched in transit to the Customs Office at / ont été envoyées en transit au bureau de douane de / sind zum Versand nach dem Zollamt</p> <p>2. Final date for re-exportation / production to the Customs of goods / Date finale pour la réexportation / la production à la douane des marchandises / Frist für die Wiederzufuhr/Wiederherstellung der Waren zum Zoll</p> <p>3. Registered under reference No. / Enregistré sous le N° / Eingetragen unter Nr.</p> <p style="text-align: right;">year / month / day / année / mois / jour / Jahr / Monat / Tag</p>	<p>4.</p> <p>5.</p> <p>6.</p> <p>7.</p>
		<p>Customs Office / Bureau de douane / Zollamt</p> <p>Place / Lieu / Ort</p> <p>Date (year / month / day) / Date (année / mois / jour) / Datum (Jahr / Monat / Tag)</p> <p>Signature and Stamp / Signature et Timbre / Unterschrift und Stempel</p>	<p>8.</p> <p>9.</p>
		<p><b>Certificate of discharge by the Customs Office of destination / Certificat de décharge du bureau de destination / Freigabebescheinigung des Bestimmungszollamtes</b></p> <p>1. The goods specified in paragraph 1 above have been re-exported / produced / Les marchandises visées au paragraphe 1 ci-dessus ont été réexportées / produites / Die zollfrei in Nummer 1 aufgeführten Waren sind wiederausgeführt / wiedergewirkt worden</p> <p>2. Other remarks / Autres mentions / sonstige Vermerke</p>	<p>10.</p> <p>11.</p>
		<p>Customs Office / Bureau de douane / Zollamt</p> <p>Place / Lieu / Ort</p> <p>Date (year / month / day) / Date (année / mois / jour) / Datum (Jahr / Monat / Tag)</p> <p>Signature and Stamp / Signature et Timbre / Unterschrift und Stempel</p>	<p>12.</p> <p>13.</p>

\* If applicable / \* Si applicable / \* Falls zutreffend

DU NOT REMOVE FROM THE CARNET / NE PAS DETACHER DU CARNET / NICHT AUS DEM CARNET ENTFERNEN

A.T.A. CARNET		CARNET A.T.A.	
T R A N S I T	T R A N S I T	V E R S A N D	
	<b>A. HOLDER AND ADDRESS / Titulaire et adresse / Inhaber und Anschrift</b> Firma und Anschrift oder Name und Anschrift (bei Privatpersonen)		<b>E. FOR ISSUING ASSOCIATION USE / Réserve à l'association émettrice / Vom ausstellenden Verband auszufüllen</b> TRANSIT YOUNKER No / Vitelet de transit NP / Versandlet (Internationell) Nr.
	<b>B. REPRESENTED BY* / Représenté par* / Vertreter durch*</b> Reisender und Anschrift oder Spedition und Anschrift oder laut Vollmacht		<b>a) CARNET No.</b> Carnet NP Carnet Nr. <b>DE</b>
	<b>C. INTENDED USE OF GOODS / Utilisation prévue des marchandises / Bestochliche</b> Verwendung der Waren Berufsausrüstung oder Messegut oder Warenmuster		<b>b) ISSUED BY / Délivré par / Ausgegeben durch</b>
<b>D. MEANS OF TRANSPORT* / Moyens de transport* / Beförderungsmittel*</b> PKW oder LKW (mit amtlichem Kennzeichen) oder Flugzeug, Eisenbahn...		<b>c) VALID UNTIL / Valable jusqu'à / Gültig bis</b> year month day (inclusive) année mois jour (inclusif) Jahr Monat Tag (einschließlich)	
<b>E. PACKAGING DETAILS (Number, Kind, Marks, etc.)* / Détails d'emballage (nombre, nature, marques, etc.)* / Angaben über Packstücke (Zahl, Art, Zeichen usw.)*</b> 5 Kartons oder unverpackt		<b>H. CLEARANCE FOR TRANSIT / Déclaration pour le transit / Versandbehaltung</b> <b>1) The goods referred to in the above declaration have been cleared for transit to the Customs Office at / Les marchandises dont l'objet de la déclaration ci-dessus ont été débarrassés pour le transit sur le Bureau de douane de / Die in der vorstehenden Anmeldung aufgeführten Waren sind zum Versand weitergeleitet worden an das Zollamt:</b>	
<b>F. DECLARATION OF DESPATCH IN TRANSIT / Déclaration d'expédition en transit / Anmeldung zum Versand</b> <b>I. duly authorised: / Je soussigné, titulaire autorisé / Ich, ordnungsgemäß legitimiert:</b> <b>a) declares that I am despatching to: / déclare expédier à l'adresse de l'abonné / zum Versand nach:</b> - offen lassen; bei der Einfuhr bzw. - Ausfuhr (Durchfuhrland) ausfüllen to comply with the conditions laid down in the laws and regulations of the country / Customs territory of transit, the goods enumerated in the list overleaf and described in the General List under Item No.(s) / dans les conditions énoncées à la liste figurant au verso et relatives à la liste énumérée sous les N°(s) NN° / gemäß den Gesetzen und sonstigen Vorschriften des Versandlandes / Versandzielgebietes der in der unteren Liste und gleichlautend in der Abgabenart Liste aufgeführten Waren der Nr.(n)		<b>2) Final date for re-exportation / production to Customs* / Date limite pour la réexportation / la production à la douane des marchandises* / Frist für die Weiterverfuhr / Weiterverfertigung der Waren.*</b> year month day (inclusive) année mois jour (inclusif) Jahr Monat Tag (einschließlich)	
<b>b) undertakes to comply with the laws and regulations of the country / Customs territory of transit and to produce these goods with seals (if any) intact, and this Carnet to the Customs Office of destination within the period stipulated by the Customs / m'engage à observer les lois et règlements du pays / territoire douanier de transit et à représenter ces marchandises, le cas échéant sous scellés, intactes, au même temps que le présent carnet au Bureau de douane de destination dans le délai fixé par le présent / eingetragene, die Gesetze und sonstigen Vorschriften des Versandlandes / Versandzielgebietes zu befolgen und diese Waren - falls Zehnerschlüsse angelegt worden sind, mit unverletzten Zehnerschlüssen - zusammen mit diesem Carnet innerhalb des vom Zoll festgesetzten Frist beim Destinationsoffiziant zu stellen.</b>		<b>3) Registered under reference No.* / Enregistré sous le N°* / Eintragungskenn Nr.*</b> <b>4) Customs seals applied* / Scellés douaniers appliqués* / Zollverschlüsse angelegt*</b> <b>5) This voucher must be forwarded to the Customs Office at.* / Ce présent volet devra être remis au Bureau de douane de / Dieses Nachsetzlet ist zu übersenden dem Zollamt*</b>	
<b>c) confirm that the information given is true and complete / certifie sincère et complet les indications portées sur le présent volet / bestätige die Richtigkeit und Vollständigkeit meiner Angaben auf diesem Abschnitt</b>		<b>6) Customs office / Bureau de douane / Zollamt</b> Date (year / month / day) Date (année / mois / jour) Datum (Jahr / Monat / Tag)	
<b>7) The goods referred to in the above declaration have been re-exported / produced* / Les marchandises dont l'objet de la déclaration ci-dessus ont été réexportées / produites* / Die in der vorstehenden Anmeldung aufgeführten Waren sind wieder ausgeführt / wiedergefertigt worden*</b>		<b>Signature and Stamp</b> Signature of Sender Unterschrift und Stempel	
<b>8) Other remarks* / Autres mentions* / Sonstige Vermerke*</b>		<b>9) Other remarks* / Autres mentions* / Sonstige Vermerke*</b>	
<b>10) Customs office / Bureau de douane / Zollamt</b> Date (year / month / day) Date (année / mois / jour) Datum (Jahr / Monat / Tag)		<b>Signature and Stamp</b> Signature of Receiver Unterschrift und Stempel	
Place Grenzzort Date (year / month / day) Grenzf / Datum / Lieu Date (année / mois / jour) (Jahr / Monat / Tag)		Name "Fahrer" an der Grenze Nom	
Signature X Signature		Signature X Signature	

WILHELM KOHLER VERLAG  
 Bestell-Nr. 8001



\* If applicable / Si y a lieu / Soweit zutreffend

Where an ATA carnet is used to transit Community territory, the whole of the Community is regarded as a single country for the purpose of removing vouchers from the document.

The carnet is valid for 12 months although the guarantee has a total life of 31 months. The guarantee will be returned once the carnet has been satisfactorily discharged. If further journeys are to be carried out with the same goods before the carnet expires, it is possible to have additional pages added to the document at a later date.

The amount of the guarantee required depends on the countries to which the goods are travelling as well as the nature of the goods themselves.

### The Temporary Import and Export of Vehicles

Most countries allow non-resident vehicle operators to temporarily import their vehicles without special documentation. The usual requirement is that the vehicle should be under the control of the foreign operator and that it should be engaged on an international trip.

Certain countries, however, require the vehicle to carry a **carnet de passage**. This document incorporates a guarantee to ensure the payment of any charges that may become due if the vehicle is disposed of whilst on the territory of the country concerned. The document comprises a book of "tickets" that are collected both at the entry and the exit to each country, similar to TIR and ATA carnets. Each country reconciles the two tickets it has received and thus can be sure that the vehicle has been properly re-exported.

At the present time the carnet de passage is required in the following countries for the vehicles listed:

Turkey (non-enclosed loads)	}	any motor vehicle, trailer or semi-trailer.
All the Middle Eastern countries	}	
Italy		vehicles remaining in Italy for more than three months.
Portugal		vehicles remaining in Portugal for more than one month.
Greece		any vehicle which stays for more than 10 days.

**Test Questions:**

*Please decide whether the following are right/wrong:*

- a. The ATA carnet allows the free movement of goods across frontiers and their temporary admission into a Customs territory with relief from duties and taxes. (right)
- b. The ATA carnet is often used for goods for international exhibitions. (right)
- c. The ATA Convention standardized the list of goods that could be moved under temporarily admission. (wrong)
- d. The carnet de passage comprises a book of 'tickets' that are collected both at entry and exit to each country, similar to TIR and ATA carnets. (right)

**8.5.6 TIR Conventions – Customs Convention on the international transport of goods under cover of TIR carnets**

**Learning Objectives**

The student should be aware of norms of the TIR Convention, of function and using of the TIR Carnet.

TIR is an international Convention introduced by the Economic Commission for Europe under the auspices of the United Nations. The underlying purpose of the system is to allow goods carrying vehicles to be sealed at their office of departure and to travel, generally unhindered other than for checks on seals and documentation, to the office of destination. The Convention is in two parts which deal with the approval of vehicles and containers for use under TIR and the documentary rules governing the issue of the carnet TIR. The following countries are contracting parties to the Convention.

### Contracting Parties of the TIR Convention

Afghanistan	Albania	Algeria
Armenia	Austria	Azerbaijan
Belarus	Belgium	Bosnia-Herzegovina
Bulgaria	Canada	Chile
Croatia	Cyprus	Czech Republic
Denmark	Estonia	Finland
France	Georgia	Germany
Greece	Hungary	Indonesia
Iran (Islamic Republic)	Ireland	Israel
Italy	Jordan	Kazakhstan
Kuwait	Latvia	Lebanon
Lithuania	Luxembourg	Macedonia
Malta	Moldova	Morocco
Netherlands	Norway	Poland
Portugal	Republic of Korea	Romania
Russia	Slovakia	Slovenia
Spain	Sweden	Switzerland
Tajikistan	Tunisia	Turkey
Turkmenistan	United Kingdom	United States of America
Ukraine	Uruguay	Uzbekistan
Yugoslavia		

This list includes all EU countries, but TIR cannot be used for trips which remain within the territory of the EU. In the limited circumstances in which a Customs transit regime is required

for such journeys this must be Community Transit

The **TIR carnet** is a document containing pairs of vouchers with corresponding counterfoils bound in a cover with one voucher being given up on entry to each country and another on exit. For an TIR carnet please see the following page.

<b>VOLET N° 1</b> PAGE 1		<b>CARNET TIR</b> No 00000000	
2. Bureau de douane de départ 1. _____ 2. _____ 3. _____		3. Nom de l'organisation internationale <b>IRU</b> Union Internationale des Transports Routiers	
Pour usage officiel		4. Titulaire du carnet (nom, adresse, pays)	
7. Noms d'immatriculation du (des) véhicule(s) routier(s)		5. Pays de départ	6. Pays de destination
<b>MANIFESTE DE MARCHANDISES</b>		8. Documents joints au manifeste	
9. a) Compartiments de chargement ou contenants 16. Marchés et frais des colis ou objets	10. Nombre et nature des colis ou objets; désignation des marchandises	11. Poids brut (kg)	15. Scelléments ou marques d'identification apposés (numéro, date, etc.)
12. Total des colis figurant sur le manifeste Destination	13. Je certifie que les indications sous énumérés 1 à 12 ci-dessus sont exactes et complètes	17. Bureau de douane de départ Signature de l'agent et timbre à date du bureau de douane	
1. Bureau de douane	14. Lieu et date	18. Certificat de prise en charge (bureau de douane de départ ou de passage d'embarcadour)	
2. Bureau de douane	15. Signature du titulaire ou de son représentant		
3. Bureau de douane			
19. Scelléments ou marques d'identification reconnus intacts		20. Délai de transit	
21. Enregistré par le bureau de douane de _____ sous le No _____		22. Divers itinéraires liés, bureau où le transport doit être présenté, etc.:	
23. Signature de l'agent et timbre à date du bureau de douane			

<b>SOUCHE N° 1</b> PAGE 1	<b>du CARNET TIR</b> No 00000000
1. Pris en charge par le bureau de douane de _____	5. Signature de l'agent et timbre à date du bureau de douane
2. Sous le No _____	
3. Scelléments ou marques d'identification apposés _____	
4. <input type="checkbox"/> Scelléments ou marques d'identification reconnus intacts	
5. Divers itinéraires liés, bureau où le transport doit être présenté, etc.:	



Provided a country has two copies of a sheet from a carnet TIR it can be reasonably certain that the goods have both entered and left its territory and, therefore, the movement has been satisfactorily completed as far as it is concerned. Where TIR is used to transit EU territory, the whole of the EU is regarded as being a single country for TIR purposes and so one voucher is removed from the carnet on entry to the EU and another on exit or clearance. The carnet and the goods must be presented at the offices of departure and destination, as well as at Customs offices on the border crossings en route. For information about kinds of TIR Carnet and their validity please read the following:

#### Sizes and validity of the TIR Carnet

Carnets TIR are available in four sizes:

- |           |  |
|-----------|--|
| 4 volets  | for two countries (crossing one frontier).   |
| 6 volets  | for up to three countries (crossing two frontiers).  |
| 14 volets | to be used for up to seven countries (and crossing six frontiers), normally used for journeys as far as Turkey or into Eastern Europe. |
| 20 volets | to be used for up to 10 countries (and crossing nine frontiers), and essential for Middle East traffic.                                |

In some countries the border procedures may require additional volets, for example, trips to Russia via Belarus. A carnet covers one outward or one return trip only. Carnets TIR are normally valid for 45 days. The time limit runs from date of issue, provided a carnet is presented to Customs at departure on or before the day it expires it remains valid throughout the trip. Maximum validity periods are set by the IRU and the powers of extension are limited to emergencies and may only be extended by the national associations. When a Customs office stamps a carnet at the point of entry it has the right to impose a time limit on the length of the journey in that country, for example, Turkey imposes a limit of about five days for a transit operation. Customs can also set the route to be followed.

The carnet must be completed in the language of the country of departure and must be returned to the issuing authority within seven days of expiry. Transport operations under cover of the TIR carnet may involve several Customs offices of departure and destination, but the total number of offices (of departure *and* destination) cannot exceed four. Also, the acceptance of the TIR carnet by all the Customs offices of departure must take place before it is presented to a Customs office of destination.

The International Road Transport Union (IRU) is the international issuing body and appoints national member organisations to issue carnets in their own countries. The issuing association will require a guarantee or cash deposit from individual hauliers wishing to use carnets. Such guarantees are typically for €5,000 (plus €50,000 to cover sensitive goods). This guarantee must be established and strict criteria met before a company can be issued with TIR carnets.

Before vehicles or containers will be used for the TIR, it must be approved by relevant authorities. For more information about approve of vehicles and containers for TIR use please read the following:

### **Approval of vehicles and containers for TIR use**

Before a vehicle or container can be used under the TIR scheme, it must be approved by the relevant authority in the operator's home country to ensure compliance with the requirements of the Convention. Once approved, a certificate of approval is issued which is valid for two years and which must be carried on the vehicle when it is on a TIR journey.

The purpose of the approval test is to determine whether the vehicle or container is acceptable for international transport under Customs seal. The basic requirements are that:

1. Customs seals can be simply and effectively applied to the container or load compartment of the vehicle;
2. no goods can be removed from, or introduced into, the container or sealed part of the vehicle without leaving obvious traces of tampering or without breaking the Customs seal;
3. the vehicle or container must contain no concealed spaces where goods could be hidden;
4. all spaces capable of holding goods must be readily accessible for Customs inspection.

### **Heavy or bulky goods**

Because of the approval requirements listed, it is not usually possible to use open vehicles for carriage under TIR. There are, however, special arrangements for heavy or bulky goods that cannot easily be dismantled for transport. Such loads may be carried under what is known as 'open TIR' if the Customs authority in the exporting country is satisfied that:

1. they cannot readily be carried in approved containers or vehicles;
2. they can be easily identified from the description on the carnet vouchers;
3. the carrying vehicle or container has no concealed spaces where other goods may be hidden.

Additionally the issuing association must make a special endorsement on the carnet, and it is therefore essential that operators advise the issuing association that they require an open carnet at the time that it is ordered.

**Prohibited and high-risk goods**

1. The carriage of certain goods is completely prohibited under carnet TIR; other goods are designated ‘high risk’ and can only be transported under strict rules and procedures. The details are set out below:

(a) goods prohibited from transport under TIR carnets in all contracting countries irrespective of the quantities carried or the duty values: alcohol and derived products except for beer or wine HS Codes 22.07.10 and 22.08; tobacco and derived products except for raw tobacco HS Codes 24.02.10, 24.02.20 and 24.03.10;

(b) goods prohibited from transport under TIR carnets only in EU member states irrespective of the quantities carried or the duty values:

HS Code	Description
Ex 01.02	Live bovine animals, working animals, animals for slaughter and pure bred breeding animals
02.02	Meat of bovine animals, frozen
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter
04.05	Butter and other fats and oils derived from milk
04.06	Cheese and curd
08.03	Bananas, including plantains, fresh or dried
10.01	Cereals (wheat) and (meslin)
10.02	Rye
17.01	Sugar
Ex 22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent or higher
Ex 22.08	Spirits, liqueurs and other spirituous beverages

(c) goods currently designated ‘high risk’ under IRU rules:

- meats of any type and origin, including livestock;
- milk, powdered milk including powdered milk for infants;
- butter and margarine;
- sugar.

2. The rules relating to ‘high risk’ goods listed under c above apply where these constitute more than 10 per cent of the load carrying capacity of the vehicle by weight.

3. The transport of ‘high risk’ goods under ordinary TIR carnets may be undertaken provided an additional guarantee for a sum equal to USD 50,000 (bank guarantee, insurance policy, cash or other surety) has been lodged with the association which issues TIR carnets

4. When ordering TIR carnets the operator must tell the association how many are required for the carriage of ‘high risk’ goods, these TIR carnets will then be issued with the letters MHR/HVG stamped on the yellow manifest.

5. If, due to unforeseen operational requirements, the operator needs to use a TIR carnet which has not previously been endorsed MHR/HVG he may use it to carry ‘high risk’ goods provided he notifies the association of the TIR carnet number and ensures that it can easily be identified when it is returned to the association. The operator may endorse the TIR carnet himself but only on the yellow manifest.

6. In no circumstances can ‘high risk’ goods be transported without the additional guarantee in place.

7. Additionally, the operator must observe the following precautions when transporting ‘high risk’ goods.

(a) Never accept any instruction to change the itinerary or Customs office of destination. In the event of any difficulty the driver should be instructed to return to the place of loading or place the goods under Customs control.

(b) When returning the TIR carnet to the association, include copies of all documents (including the CMR note or an equivalent document for own account operators) which shows the goods have been properly delivered and discharged.

Failure to observe these requirements can lead to claims and possible exclusion from the TIR scheme.

HS Code	Description
0101	Live horses, asses, mules and hinnies
0102	Live bovine animals
0103	Live swine
0104	Live sheep and goats
0105	Live poultry, that is to say, fowls of a species Gallus domesticus, ducks, geese, turkeys and guinea fowls
0106	Other live animals
0201	Meat of bovine animals, fresh or chilled
0202	Meat of bovine animals, frozen
0203	Meat of swine, fresh, chilled or frozen
0204	Meat of sheep, goats, fresh, chilled or frozen

0205	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen
0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen
0207	Meat and edible offal of the poultry of heading No 0105, fresh, chilled or frozen
0208	Other edible meat offal, fresh, chilled or frozen
0209	Pig fat free of lean meat and poultry fat (not rendered), fresh, chilled, frozen, salted, in brine, dried or smoked
0210	Meat and edible offal, salted, in brine, dried or smoked; edible flours and meals of meat and meat offal
0402	Milk and cream, concentrated or containing added sugar or other sweetening matter
0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa
0404	Whey, whether or not concentrated or containing sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included
0405	Butter and other fats and oils derived from milk
1516	Animal and vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaindinized, whether or not refined, but not further prepared
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils of this chapter, other than edible fats or oils or their fractions of heading No 1516
1701	Cane or beet sugar and chemically pure sucrose, in solid form
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with honey; caramel
1703	Molasses resulting from the extraction or refining of sugar
1704	Sugar confectionery (including white chocolate), not containing cocoa

**Test Questions (8.5.6):**

*Please decide whether the following are right/wrong:*

- a. The TIR procedure is a mandatory Customs regime for transit operations. (right)
- b. Duties and taxes related to goods in transit under TIR are covered by an insurance company. (right)
- c. TIR procedure is appropriate for short distance delivery of goods (wrong)
- d. Customs have to report the passage of goods through their borders under TIR to a private company based in Geneva. (right)

## 8.6 Other Possible Duties managed by the Customs Administration

### Learning Objectives

The student should be aware of other possible duties managed by Customs.

### 8.6.1 VAT (Value Added Tax) and other Customs charges

#### Learning Objectives

The student should be aware of VAT on imported goods and other kinds of Customs duties that are payable.

#### VAT on imports

VAT on imported goods, must either be paid at the time and place of import or deferred under any Duty Deferment arrangements that may exist. The value added tax is a tax classified as a consumption tax assessed on the increase value of goods as they pass from the raw material stage through the production process to final consumption. The tax on processors or merchants is levied on the amount by which they increase the value of items they purchase.

In country applying the VAT system, a tax equivalent to the value added to imports and rebates value added tax on exports is charged. If immediate payment is required, then the importer must make arrangements to ensure that cash or a banker's draft for the correct amount can be submitted to Customs with the entry. If deferment is used, then the requirements of Customs relating to the use of deferment accounts must be met. In the UK, for example, Customs will require a bank or insurance guarantee for twice the monthly amount of deferment required and a direct debit mandate. Customs will collect from the importer's bank account, all the amounts deferred in any particular month on the fifteenth day of the following month. Customs import duties and certain other charges may also be deferred under the same arrangements. A weekly deferment statement will be sent to the deferment holder as well as a monthly direct debit analysis. In order to reclaim VAT paid, the importer must hold a VAT statement or VAT copy entry. The deferment statement is not acceptable for this purpose. A similar deferment arrangement exists for excise duty, although the accounting and payment dates are different.

**Other examples of Customs duties**

Excise duties	<p>Initially such duties were confined to taxes on the production or manufacture of goods. This definition was gradually extended to include taxes on goods imposed at any point in the distribution process. Excise duties usually have one of two purposes: to raise revenue or to discourage particular behaviour. Taxes such as those on sales of fuel, alcohol and tobacco are often justified on both grounds.</p> <p>Excise taxes can be imposed at the point of production or importation, or at the point of sale. They are usually waived or refunded on goods being exported, so as to encourage exports, though they are often re-imposed by the importing country. According to the government tax policy of each country, the Customs administration may be responsible for collection and management of other taxes like environmental taxes on fuels or batteries for example.</p>
Ad-valorem duties	This is a duty fixed as a percentage of the value of the goods.
Agricultural duties	Import and export duties introduced under the common agricultural policy.
Anti-dumping duties	They are Customs duties imposed on imports from specific countries in addition to the normal or preferential duty; such duties can be introduced where the export price is below the normal value, provided such imports cause or threaten to cause material injury to national producers of like products.
Countervailing duties	They are Customs duties imposed on imports from specific countries in addition to the normal or preferential duty; such duties can be introduced where a subsidy is granted by the export country, provided such imports cause or threaten to cause material injury to Community producers of like products (Art. VI GATT and Reg. [EC] No 2026/97).

**For National Forwarder Associations:**  
**Please insert information about the national rules of other taxes and duties!**

**Test Questions :**

*Please decide whether the following are right/wrong:*

- a. The VAT on imported goods must be paid at the place of import. (right)
- b. The VAT on imported goods must be paid at the moment the goods are sent from the dispatch country. (wrong)
- c. Excise duties are consumption duties. (right)
- d. Excise duties are imposed to create a barrier at the point of entry /exit whatsoever the usage of the goods on the territory. (wrong)
- e. The anti-dumping duties protect the domestic industry against dumping practices and make the prices on imports at the same level of competition as any other domestic product. (right)

**8.6.2 Control of import and export consignments**

**Learning Objectives**

The student should be aware of methods of control of import/export consignment, of risk management of Customs authorities, of some post-clearance audits.

Controls of import/export consignment are related to all acts performed by the Customs authorities with a view to ensuring that the Customs rules and other applicable trade provisions are observed, such as examining goods, documents or accounts, or carrying out inquiries

This means the performance of specific acts such as is the revision of goods, verification the existence and authenticity of documents, examining of accounts and other records of undertakings: searching of transport vehicles and persons, carrying out administrative investigations. The last undertakings accentuate the needs not only for the Customs legislation for control of import/export of goods, but also for the Surveillance of the Customs self.

Modern techniques introduced by the trade facilitation initiatives of the WCO in particular include risk analysis management based on selectivity control criteria with the support of a post release audit. Risk management represents a modern, effective and efficient way of working and importantly assists Customs administrations in managing their various functions effectively and in deploying their resources more effectively.

In the context of this approach, Customs administrations also rely on post-clearance (sometimes known as post-facto) audits. What distinguishes this type of control is the fact that it is carried out on the premises of operators



who have conducted external trading operations, and involves in-depth scrutiny of their commercial and accounting records.

Post-clearance audits are generally carried out for compliance verification purposes in the areas of valuation, origin, tariff classification, duty relief/drawback remission programmes, etc., but other areas may also be targeted as necessary. Depending on the profile of the auditee and its business (e.g., type of business, goods, revenue involved, etc.) the audit may be conducted on a continuous, cyclical or occasional basis.

Post-clearance audit is an effective tool for Customs control because it provides a clearer and more comprehensive picture of the transactions relevant to Customs as reflected in the books and records of international traders. At the same time, it enables Customs administrations to offer the trader facilitation measures in the form of simplified procedures (e.g., periodic entry system).

**Test Questions (8.6.2.):**

*Please decide whether the following are right/wrong:*

- a. The Risk analysis method enables to free the movement of goods at the border without breaking the supply chain logistics. (right)
- b. Controls of import/export consignment include examining goods, documents or accounts, or carrying out inquiries. (right)
- c. Post-clearance audit is a survey about customer satisfaction by Customs. (wrong)

**8.6.3 Import Licences and Specific Case for certain Types of Dangerous Goods (ADR/IMDG code, class 1 and 7)**

***Learning Objectives***

The student should be aware of methods of import licensing.

Quantitative quotas	amount or volume specified that may be permitted entry during a quota period. Imports in excess of a specified quota may be exported or warehoused for entry in a subsequent quota period.
Tariff quotas	a form of preference under which limited amounts of certain goods may be admitted to free circulation at a reduced or nil rate of Customs duty. The limit may be expressed in units of weight, volume, or quantity or value.
Agricultural Policy (CAP) Licences	CAP licences can be issued to control certain aspects of imports, e.g. restrict quantities of a certain type of goods being imported from a certain country, or to restrict the quantities of a product which qualify for preferential rates of import duty.
Trade and Industry (DTI) Licences	These are mainly to protect certain national industries; to implement internationally agreed policies designed to stabilise markets and encourage the practice of free trade; for surveillance purposes i.e. to provide information about trends in imports of sensitive goods and in the interests of public health and safety.
European Commission Licences	Imports of certain ozone depleting substances (ODS) and products which contain them (for example certain fridges or aerosols) are either prohibited or require the authority of an import licence issued by the European Commission. Further information is available at Global Atmosphere Division of DEFRA .

**Test Questions (8.6.3.):**

*Please decide whether the following are right/wrong:*

- a. Quantitative quota is a form of preference under which limited amounts of certain goods may be admitted to free circulation at a reduced or nil rate of Customs duty. (wrong)
- b. CAP licences can be issued to restrict quantities of a certain type of goods being imported from a certain country. (right)
- c. CAP licences can be issued to restrict the quantities of a product which qualify for preferential rates of import duty. (right)
- d. The European Commission Licences are used for protecting certain national industries and for implementation internationally agreed policies designed to stabilize markets. (wrong)

**8.6.4 Prevention and Fight against Trafficking of Firearms, Explosives and Radio-active Substances**

**8.6.5 Veterinarian control**

**Learning Objectives**

The student should be aware of the additional duties of Customs authorities to veterinarian control.

Veterinarian control means the sanitary inspection applied to animals and animal products with a view to protecting the life and health of persons and animals, as well as that carried out on objects or goods which could serve as a carrier for animal diseases.

Certain products require the health certificate, safety test marks, or standards certification of the importing country before they are allowed entry. The product modification may be needed to meet the import requirements, which means additional product inventory and expenses. Quarantine services are in charge of enforcement of the national legislation related to food consumption safety. In most of countries the Customs Administration acts in the name of the said services to check at the points of entry and exit of the Customs territory the presence, applicability and validity or the required certificates on imports or exports. Indeed, in each country norms and standards are defined the tolerance threshold in matter of food security and hygiene for consumption and production covering meat, endangered species, foodstuffs. Often those norms are used as Non Tariff Barriers to trade.

For more information about organization of controls please read the Annex 3 to the International Convention on the Harmonization of Frontier Controls of Goods (1982).

For National Forwarder Associations:  
Please insert information about the national rules of veterinarian control by Customs!

**Test Questions (8.6.5.):**

*Please decide whether the following are right/wrong:*

- a. The Customs Administration checks at the points of entry and exit of the Customs territory the presence, applicability and validity of the health certificates on imports or exports. (right)
- b. The Customs Administration must make a safety test for each shipment with animals and animal products with a view to protecting the life and health of persons and animals. (wrong)

**8.6.6 Live plant control (phytosanitary control)**

**Learning Objectives**

The student should be aware of additional duties of Customs authorities to phytosanitary control.

Live plant control means the inspection intended to prevent the spread and the introduction across national boundaries of pests of plants and plant products.

In each country the phytosanitary authorities are in charge of safeguarding plant health by preventing the import and spread of pests and diseases which would cause significant economic and environmental damages as well. For this purpose, the said agency controls the imports of living plant material including plants for planting, fruits, seeds, vegetables... The levels of control includes the prohibition, the import under licence, the import under certification or the free import for trading.

For more information about organization of controls please read Annex 4 to the International Convention on the Harmonization of Frontier Controls of Goods (1982).

For National Forwarder Associations:  
Please insert information about the national rules of live plant control by Customs!

**Test Questions (8.6.6):**

*Please decide whether the following are right/wrong:*

- a. Live plant control means control of vegetarian products to prevent the broadening of genetically engineered products. (wrong)
- b. The levels of live plant controls include the prohibition, the import under licence, the import under certification or the free import for trading. (right)

**8.6.7 Intellectual Property, Counterfeit, Artifacts, Boycott issues**

**Learning objectives**

The student should be aware of main methods of Customs protection of intellectual property rights.

Customs protection of intellectual property rights, promote foreign economic relations and trade and scientific, technical and cultural exchanges, and safeguard the public interests of the society. More and more, regulations are applicable to intellectual property rights including trademark franchises, copyrights and patents that are related to import and export goods and are put under protection by the laws and administrative decrees. The Customs administrations provide protection to intellectual property rights related to import and export goods and exercise authority stipulated in the Customs. Customs and Border Protection of Intellectual property Rights (IPR) implies for each Customs administration a specific enforcement program which devotes substantial resources to target, intercept, detain, seize and forfeit shipments of IPR-violative goods. This enforcement is accomplished through the cooperative efforts of our trained enforcement officers, other government agencies, and the trade community.

For instance the EU Regulation No. 1383/2003 of the European Council, dated July 22, 2003 provides measures that will allow Customs authorities to undertake action in order to secure intellectual property rights. Among other things, the law spells out the actions that the Customs authorities would be able to undertake ex officio. In addition, it regulates the requests filed with the Customs authorities and the procedures to be followed with the infringing goods. It also addresses the rights, obligations and the responsibilities of the Customs authorities and of the rights holder.

Counterfeit goods are goods containing intellectual property (objects of copyright and related rights, industrial property rights, including trademarks, appellations of origin of goods, and other intellectual property in accordance with the national legislation), if production and transfer of such goods across the Customs border or other operations with goods which are under the

control of Customs entail the violation of the owner's rights protected in accordance with the national legislation.

Customs administrations are authorized to suspend the release of goods containing intellectual property objects when they detect signs indicative of counterfeit goods according to the procedure without a request from the rights holder to protect his rights. In this case Customs agencies are entitled to ask the rights holder to submit any information, which can be used to prove that the goods are counterfeit.

**Test Questions (8.6.7.):**

*Please decide whether the following are right/wrong:*

- Customs administrations are authorized to suspend the release of goods containing intellectual property objects. (right)
- Customs and Border Protection of Intellectual property Rights (IPR) implies for each Customs administration a specific enforcement program. (right)
- Intellectual property rights include trademark franchises, copyrights and patents. (right)

**8.6.8 Interaction and Cooperation of the Customs Authorities with Other State Bodies**

**Learning objectives**

The student should be aware of “one-stop-shop” principle by Customs authorities stipulated in the Kyoto Convention .

According the Revised Kyoto Convention provisions, it is stipulated that Customs should as far as possible establish an integrated control system at the state borders based on the so-called “one stop shop” principle. Under the arrangement, necessary control procedures at the border will be implemented jointly by officers of all agencies involved – Customs, border guards, Ministry of Transport and Communication (vehicle control), Ministry of Agriculture (veterinary-phytosanitary control), Sanitary and Epidemiological Service (sanitary-quarantine control), and Ministry of Industry and Trade (goods certification control) – at one place. The new approach seeks to expedite the clearance process and improve its quality.

For more information about one stop shop by Customs please read One Stop Shop.

### **One Stop Shop, the concept of joint customs control processing as part of the trade facilitation standards**

The joint control processing in the different variants, which can be designed and developed is one of the international standards and best practices of harmonisation and simplification of border crossing procedures promoted notably by the Kyoto Convention and the UN Convention for Harmonisation of customs procedures (1982). They are formulated around few key points and have to be considered as necessary milestones for the trade facilitation performance. The first one is the introduction of the Risk analysis Management of control organisation based on selectivity criteria. The second one is a wide use of the principle of control performed by customs after the release of goods. Usually this would imply the verification of the accounting elements of the trader company under the form of a post Release Audit. An other one is the differentiated approach of the traders according to the granted confidence level. That means the introduction of simplest rules and methodology of customs clearance for the personnes and traders by fair behaviour, absence of violation, prove of reputation and financial guarantee.

An important one concerns the Interaction and partner relationships between customs and the trade community requiring the customs procedures to take into consideration the needs of trade and business in all types of customs affairs questions. Eventually, the principle of the single windows mainly suggest that all the border crossing bodies represented at the clearance point be located in a single common pace. The advantage would be that documentation and information circulate between bodies instead of the declarant circulate to each of them. It is important that the concept of single-window is considered as it is designed to accompany single-stop inspection to expedite cross-border clearance of goods. Single-window promotes the coordination of the procedures of the various border organizations within an integrated border management system. Single Window service enables companies involved in cross border trade to lodge standardized information and documents with a single entry point allowing parties to fulfill all import, export, and transit-related regulatory requirements in one go. By expediting and simplifying information flows between trade and government, single window brings substantial gains to all parties involved in cross border trade. The efficiency of such a concept relates definitely on the capacity of data and harmonised uniform documentation sharing between first of all between national bodies and then with the border crossing organisation of the neighbour Country.

Then, the principle of joint processing is to reduce the number of stops incurred in a cross border movement by combining the activities of both countries border organizations at either a single common location or at a single location in each direction (juxtaposed facilities). The concept of a One Stop Joint Border Crossing point implies not only a single administrative location for the bodies represented at both sides of the border but also the introduction of a single border point for both countries formalities located on one side of the physical border.

Joint Customs Control/One Stop Inspection enables customs of neighboring countries to carry out inspection simultaneously (sequential or almost simultaneously) at the border on a site that is located in the territory of either country. Whilst it is possible to have joint processing of Customs in isolation, in practice the benefits of joint processing are unlikely to be achieved unless the joint processing also involves all the major border organizations.

However, Customs are the main organization at the borders in terms of processing times and they can act as the promoter of joint processing.

**Test Questions (8.6.8.):**

*Please decide whether the following are right/wrong:*

- a. The joint Customs control post concept has been introduced and promoted by the Kyoto Convention. (right)
- b. The joint Customs control and inspection is only possible between neighbouring countries with identical automated clearance system. (wrong)
- c. Joint border Customs control post cannot be established without a trade agreement between related countries. (wrong)



## Annex 1 ATA Convention

### CUSTOMS CONVENTION on the A.T.A. Carnet for the temporary admission of goods (A.T.A. Convention)

#### PREAMBLE

The States signatory to the present Convention,

Meeting under the auspices of the Customs Co-operation Council and the CONTRACTING PARTIES to the General Agreement on Tariffs and Trade (GATT), in consultation with the United Nations Educational, Scientific and Cultural Organisation (UNESCO),

Having regard to proposals made by representatives of international trade and other interests for facilitating the procedures for the temporary duty-free importation of goods,

Convinced that the adoption of common procedures for the temporary duty-free importation of goods would afford considerable advantages to international commercial and cultural activities and would secure a higher degree of harmony and uniformity in the Customs systems of the Contracting Parties,

Have agreed as follows:

#### CHAPTER I

##### *Definitions and approval*

##### Article 1

For the purposes of the present Convention:

- (a) the term "import duties" means Customs duties and all other duties and taxes payable on or in connection with importation and shall include all internal taxes and excise duties chargeable on imported goods, but shall not include fees and charges which are limited in amount to the approximate cost of services rendered and do not represent an indirect protection to domestic products or a taxation of imports for fiscal purposes;
- (b) the term "temporary admission" means temporary importation free of import duties in accordance with the conditions laid down by the Conventions referred to in Article 3 of the present Convention or by the national laws and regulations of the country of importation;
- (c) the term "transit" means the conveyance of goods from a Customs office in the territory of a Contracting Party to another Customs office within the same territory, in accordance with the conditions laid down in the national laws and regulations of that Contracting Party;
- (d) the term "A.T.A. carnet" (Admission Temporaire - Temporary Admission) means the document reproduced as the Annex to the present Convention;
- (e) the term "issuing association" means an association approved by the Customs authorities of a Contracting Party for the issue of A.T.A. carnets in the territory of that Contracting Party;

- (f) the term "guaranteeing association" means an association approved by the Customs authorities of a Contracting Party to guarantee the sums referred to in Article 6 of the present Convention, in the territory of that Contracting Party;
- (g) the term "the Council" means the organisation set up by the Convention establishing a Customs Co-operation Council, done at Brussels on 15th December 1950;
- (h) the term "person" means both natural and legal persons, unless the context otherwise requires.

Article 2

The approval of an issuing association envisaged in paragraph (e) of Article 1 of the present Convention may be subject, in particular, to the condition that the price of A.T.A. carnets shall be commensurate with the cost of services rendered.

CHAPTER II

*Scope*

Article 3

1. Each Contracting Party shall accept in lieu of its national Customs documents, and as due security for the sums referred to in Article 6 of the present Convention, A.T.A. carnets valid for its territory and issued and used in accordance with the conditions laid down in the present Convention, for goods temporarily imported under:
  - (a) the Customs Convention on the temporary importation of professional equipment, done at Brussels on 8th June 1961,
  - (b) the Customs Convention concerning facilities for the importation of goods for display or use at exhibitions, fairs, meetings or similar events, done at Brussels on 8th June 1961, in so far as it is a Contracting Party to those Conventions.
2. Each Contracting Party may also accept A.T.A. carnets, issued and used under the same conditions, for goods temporarily imported under other international temporary importation Conventions or for temporary admission procedures under its national laws and regulations.
3. Each Contracting Party may accept A.T.A. carnets issued and used under the same conditions for transit.
4. Goods intended for processing or repair shall not be imported under cover of A.T.A. carnets.

CHAPTER III

*Issue and use of A.T.A. carnets*

Article 4

1. Issuing associations shall not issue A.T.A. carnets with a period of validity exceeding one year from the date of issue. They shall indicate on the cover of the A.T.A. carnet the countries in which it is valid and the names of the corresponding guaranteeing associations.
2. Once an A.T.A. carnet has been issued no extra item shall be added to the list of goods enumerated on the reverse of the front cover of the carnet, or on any continuation sheets annexed thereto (General List).

Article 5

The period fixed for the re-exportation of goods imported under cover of an A.T.A. carnet shall not in any case exceed the period of validity of that carnet.

CHAPTER IV

*Guarantee*

Article 6

1. Each guaranteeing association shall undertake to pay to the Customs authorities of the country in which it is established the amount of the import duties and any other sums payable in the event of non-compliance with the conditions of temporary admission, or of transit, in respect of goods introduced into that country under cover of A.T.A. carnets issued by a corresponding issuing association. It shall be liable jointly and severally with the persons from whom the sums mentioned above are due, for payment of such sums.
2. The liability of the guaranteeing association shall not exceed the amount of the import duties by more than ten per cent.
3. When the Customs authorities of the country of importation have unconditionally discharged an A.T.A. carnet in respect of certain goods they can no longer claim from the guaranteeing association payment of the sums referred to in paragraph 1 of this Article in respect of these goods. A claim may nevertheless still be made against the guaranteeing association if it is subsequently discovered that the discharge of the carnet was obtained improperly or fraudulently or that there had been a breach of the conditions of temporary admission or of transit.
4. Customs authorities shall not in any circumstances require from the guaranteeing association payment of the sums referred to in paragraph 1 of this Article if a claim has not been made against the guaranteeing association within a year of the date of expiry of the validity of the carnet.

CHAPTER V

*Regularisation of A.T.A. carnets*

Article 7

1. The guaranteeing association shall have a period of six months from the date of the claim made by the Customs authorities for the sums referred to in paragraph 1 of Article 6 of the present Convention in which to furnish proof of the re-exportation of the goods under the conditions laid down in the present Convention or of any other proper discharge of the A.T.A. carnet.
2. If such proof is not furnished within the time allowed the guaranteeing association shall forthwith deposit, or pay provisionally, such sums. This deposit or payment shall become final after a period of three months from the date of the deposit or payment. During the latter period the guaranteeing association may still furnish the proof referred to in the preceding paragraph with a view to recovery of the sums deposited or paid.
3. For countries whose laws and regulations do not provide for the deposit or provisional payment of import duties, payments made in conformity with the provisions of the preceding paragraph shall be regarded as final, but the sums paid shall be refunded if the proof referred to in paragraph 1 of this Article is furnished within three months of the date of the payment.

Article 8

1. Evidence of re-exportation of goods imported under cover of an A.T.A. carnet shall be provided by the re-exportation certificate completed in that carnet by the Customs authorities of the country into which the goods were temporarily imported.
2. If the re-exportation of goods has not been certified in accordance with paragraph 1 of this Article, the Customs authorities of the country of importation may, even if the period of validity of the carnet has already expired, accept as evidence of re-exportation of the goods:
  - (a) the particulars entered by the Customs authorities of another Contracting Party in the A.T.A. carnet on importation or re-importation or a certificate issued by those authorities based on the particulars entered on a voucher which has been detached from the carnet on importation or on re-importation into their territory, provided that the particulars relate to an importation or re-importation which can be proved to have taken place after the re-exportation which it is intended to establish;
  - (b) any other documentary proof that the goods are outside that country.
3. In any case in which the Customs authorities of a Contracting Party waive the requirement of re-exportation of certain goods admitted into their territory under cover of an A.T.A. carnet, the guaranteeing association shall be discharged from its obligations only when those authorities have certified in the carnet that the position regarding those goods has been regularised.

Article 9

In the cases referred to in paragraph 2 of Article 8 of the present Convention, the Customs authorities shall have the right to charge a regularisation fee.

CHAPTER VI

*Miscellaneous provisions*

Article 10

Customs certificates on A.T.A. carnets used under the conditions laid down in the present Convention shall not be subject to the payment of charges for Customs attendance at Customs offices and posts during the normal hours of business.

Article 11

In the case of the destruction, loss or theft of an A.T.A. carnet while the goods to which it refers are in the territory of one of the Contracting Parties, the Customs authorities of that Contracting Party shall, at the request of the issuing association and subject to such conditions as those authorities may prescribe, accept a replacement document, the validity of which expires on the same date as that of the carnet which it replaces.

Article 12

1. When goods temporarily imported cannot be re-exported as a result of a seizure, other than a seizure made at the suit of private persons, the requirement of re-exportation shall be suspended for the duration of the seizure.
2. The Customs authorities shall, so far as possible, notify the guaranteeing association of seizures made by them or on their behalf of goods admitted under cover of A.T.A. carnets guaranteed by that association and shall advise it of the measures they intend to take.

Article 13

A.T.A. carnets or parts of A.T.A. carnets intended to be issued in the country into which they are imported and which are sent to an issuing association by a corresponding foreign association, by an international organisation or by the Customs authorities of a Contracting Party, shall be admitted free of import duties and free of any import prohibitions or restrictions. Corresponding facilities shall be granted at exportation.

Article 14

For the purposes of the present Convention the territories of Contracting Parties which form a Customs or economic union may be taken to be a single territory.

Article 15

In the event of fraud, contravention or abuse, the Contracting Parties shall, notwithstanding the provisions of the present Convention, be free to take proceedings against persons using A.T.A. carnets, for the recovery of the import duties and other sums payable and also for the imposition of any penalties to

which such persons have rendered themselves liable. In such cases the associations shall lend their assistance to the Customs authorities.

Article 16

The Annex to the present Convention shall be construed to be an integral part of the Convention.

Article 17

The provisions of the present Convention set out the minimum facilities to be accorded and do not prevent the application of greater facilities which certain Contracting Parties grant or may grant in future by unilateral provisions or in virtue of bilateral and multilateral agreements.

CHAPTER VII

*Final provisions*

Article 18

1. The Contracting Parties shall meet together when necessary in order to consider the operation of the present Convention and, in particular, in order to consider measures to secure uniformity in the interpretation and application of the present Convention.
2. Such meetings shall be convened by the Secretary General of the Council at the request of any Contracting Party. Unless the Contracting Parties otherwise decide, the meetings shall be held at the Headquarters of the Council.
3. The Contracting Parties shall lay down the rules of procedure for their meetings. Decisions of the Contracting Parties shall be taken by a majority of not less than two-thirds of the Contracting Parties present at the meeting and voting.
4. The Contracting Parties shall not take a decision on any matter unless more than half of them are present.

Article 19

1. Any dispute between Contracting Parties concerning the interpretation or application of the present Convention shall so far as possible be settled by negotiation between them.
2. Any dispute which is not settled by negotiation shall be referred by the Contracting Parties in dispute to the Contracting Parties, meeting in conformity with Article 18 of the present Convention, which shall thereupon consider the dispute and make recommendations for its settlement.
3. The Contracting Parties in dispute may agree in advance to accept the recommendations of the Contracting Parties as binding.

months referred to in paragraph 3 of this Article, that date shall be taken to be the date of expiry of the said six-month period;

(ii) The date of expiry of the nine-month period referred to in paragraph 4 of this Article.

7. Any amendment deemed to be accepted shall enter into force six months after the date on which it was deemed to be accepted.
8. The Secretary General of the Council shall, as soon as possible, notify all Contracting Parties of any objection to the recommended amendment made in accordance with paragraph 3 (a), and of any communication received in accordance with paragraph 3 (b), of this Article. He shall subsequently inform all the Contracting Parties whether the Contracting Party or Parties which have sent such a communication raise an objection to the recommended amendment or accept it.
9. Any State ratifying or acceding to the present Convention shall be deemed to have accepted any amendments thereto which have entered into force at the date of deposit of its instrument of ratification or accession.

#### Article 25

1. Any State may, at the time of signing the present Convention without reservation of ratification, or of depositing its instrument of ratification or accession or at any time thereafter, declare by notification given to the Secretary General of the Council that the present Convention shall extend to all or any of the territories for whose international relations it is responsible. Such notification shall take effect three months after the date of the receipt thereof by the Secretary General of the Council provided, however, that the Convention shall not apply to the territories named in the notification before the Convention has entered into force for the State concerned.
2. Any State which has made a notification under paragraph 1 of this Article extending the present Convention to any territory for whose international relations it is responsible may notify the Secretary General of the Council, in accordance with the provisions of Article 22 of the present Convention, that the territory in question will no longer apply the Convention.

#### Article 26

1. Any State may declare at the time of signing, ratifying or acceding to the present Convention, or notify the Secretary General of the Council after becoming a Contracting Party to the Convention, that it will not accept A.T.A. camels under the present Convention for postal traffic. Such notification shall take effect on the ninetieth day after its receipt by the Secretary General.
2. Any Contracting Party having entered a reservation as provided for in paragraph 1 of this Article may at any time withdraw such reservation by notifying the Secretary General of the Council.
3. No other reservation to the present Convention shall be permitted.

#### Article 27

The Secretary General of the Council shall notify all Contracting Parties, the other signatory and acceding States, the Secretary General of the United Nations, the CONTRACTING PARTIES to the GATT, and UNESCO of:

- (a) signatures, ratifications and accessions under Article 20 of the present Convention;
- (b) the date of entry into force of the present Convention in accordance with Article 21;
- (c) denunciations under Article 22 ;
- (d) notifications made in accordance with Article 23;
- (e) any amendment deemed to have been accepted in accordance with Article 24 and the date of its entry into force;
- (f) notifications received in accordance with Article 25;
- (g) declarations and notifications made in accordance with Article 26, and the date on which reservations or withdrawals of reservations take effect.

Article 28

In accordance with Article 102 of the Charter of the United Nations, the present Convention shall be registered with the Secretariat of the United Nations at the request of the Secretary General of the Council.

In witness whereof the undersigned plenipotentiaries have signed the present Convention.

Done at Brussels this sixth day of December nineteen hundred and sixty-one, in the English and French languages, both texts being equally authentic, in a single original which shall be deposited with the Secretary General of the Council who shall transmit certified copies to all the States referred to in Article 20, paragraph 1, of the present Convention.



ANNEX

MODEL OF ATA CARNET

The ATA carnet shall be printed in English or French and may also be printed in a second language.

The size of the ATA carnet shall be 297 x 210 mm.

(The previous version of the ATA carnet may still be used until 18th December 2004)

