

CONVENTION ON TEMPORARY ADMISSION

(Istanbul, 26 June 1990)

Body of the Convention

Annexes A, B.1

PREAMBLE

THE CONTRACTING PARTIES to this Convention, established under the auspices of the Customs Co-operation Council,

NOTING that the present situation regarding the proliferation and dispersed nature of international Customs Conventions on temporary admission is unsatisfactory,

CONSIDERING that the situation could worsen in the future when new categories of temporary admission need to be regulated internationally,

HAVING REGARD to the wishes of trade representatives and other interested parties, to the effect that the accomplishment of temporary admission formalities be facilitated,

CONSIDERING that the simplification and harmonization of Customs procedures and, in particular, the adoption of a single international instrument combining all existing Conventions on temporary admission can facilitate access to international provisions governing temporary admission and effectively contribute to the development of international trade and of other international exchanges,

CONVINCED that an international instrument proposing uniform provisions in respect of temporary admission can bring substantial benefits for international exchanges and ensure a high degree of simplification and harmonization of Customs procedures, which is one of the essential aims of the Customs Co-operation Council,

RESOLVED to facilitate temporary admission by simplifying and harmonizing procedures, in pursuit of economic, humanitarian, cultural, social or touring objectives,

CONSIDERING that the adoption of standardized model temporary admission papers as international Customs documents with international security contributes to facilitating the temporary admission procedure where a Customs document and security are required,

HAVE AGREED as follows :

CHAPTER I
General provisions
Definitions
Article 1

For the purposes of this Convention, the term :

a - **"temporary admission"** means :

the Customs procedure under which certain goods (including means of transport) can be brought into a Customs territory conditionally relieved from payment of import duties and taxes and without application of import prohibitions or restrictions of economic character; such goods (including means of transport) must be imported for a specific purpose and must be intended for re-exportation within a specified period and without having undergone any change except normal depreciation due to the use made of them;

b - **"import duties and taxes"** means :

Customs duties and all other duties, taxes, fees or other charges which are collected on or in connection with the importation of goods (including means of transport), but not including fees and charges which are limited in amount to the approximate cost of services rendered;

c - **"security"** means :

that which ensures to the satisfaction of the Customs that an obligation to the Customs will be fulfilled. Security is described as "general" when it ensures that the obligations arising from several operations will be fulfilled;

d - **"temporary admission papers"** means :

the international Customs document accepted as a Customs declaration which makes it possible to identify goods (including means of transport) and which incorporates an internationally valid guarantee to cover import duties and taxes;

e - **"Customs or Economic Union"** means :

a Union constituted by, and composed of Members, as referred to in Article 24, paragraph 1, of this Convention, which has competence to adopt its own legislation that is binding on its Members, in respect of matters governed by this Convention, and has competence to decide, in accordance with its internal procedures, to sign, ratify or accede to this Convention;

f - **"person"** means :

both natural and legal persons, unless the context otherwise requires;

- g - **"the Council"** means :
the Organization set up by the Convention establishing a Customs Co-operation Council, Brussels, 15 December 1950;
- h - **"ratification"** means :
ratification, acceptance or approval.

CHAPTER II

Scope of the Convention

Article 2

- 1- Each Contracting Party undertakes to grant temporary admission, in accordance with the provisions of this Convention, to the goods (including means of transport) specified in the Annexes to this Convention.
- 2 - Without prejudice to the provisions of Annex E, temporary admission shall be granted with total conditional relief from import duties and taxes and without application of import restrictions or prohibitions of economic character.

Structure of the Annexes

Article 3

Each Annex to this Convention consists, in principle, of :

- a - definitions of the main Customs terms used in the Annex;
- b - special provisions applicable to the goods (including means of transport) which form the subject of the Annex.

CHAPTER III

Special provisions

Document and security

Article 4

- 1 - Unless otherwise provided for in an Annex, each Contracting Party shall have the right to make the temporary admission of goods (including means of transport) subject to the production of a Customs document and provision of security.
- 2 - Where (under paragraph 1 above) security is required, persons who regularly use the temporary admission procedure may be authorized to provide general security.
- 3 - Unless otherwise provided for in an Annex, the amount of security shall not exceed the amount of the import duties and taxes from which the goods (including means of transport) are conditionally relieved.

- 4 - For goods (including means of transport) subject to import prohibitions or restrictions under national legislation, an additional security may be required under the provisions laid down in national legislation.

Temporary admission papers

Article 5

Without prejudice to temporary admission operations under the provisions of Annex E, each Contracting Party shall accept, in lieu of its national Customs documents and as due security for the sums referred to in Article 8 of Annex A, temporary admission papers valid for its territory and issued and used in accordance with the conditions laid down in that Annex for goods (including means of transport) temporarily imported under the other Annexes to this Convention which it has accepted.

Identification

Article 6

Each Contracting Party may make the temporary admission of goods (including means of transport) subject to the condition that they be identifiable when temporary admission is terminated.

Period for re-exportation

Article 7

- 1- Goods (including means of transport) granted temporary admission shall be re-exported within a given period considered sufficient to achieve the object of temporary admission. Such a period is laid down separately in each Annex.
- 2 - The Customs authorities may either grant a longer period than that provided for in each Annex, or extend the initial period.
- 3 - When the goods (including means of transport) granted temporary admission 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.

Transfer of temporary admission

Article 8

Each Contracting Party may, on request, authorize the transfer of the benefit of the temporary admission procedure to any other person, provided that such other person :

- a - satisfies the conditions laid down in this Convention; and
- b - accepts the obligations of the first beneficiary of the temporary admission procedure.

Termination of temporary admission

Article 9

Temporary admission is normally terminated by re-exportation of the goods (including means of transport) granted temporary admission.

Article 10

Temporarily admitted goods (including means of transport) may be re-exported in one or more consignments.

Article 11

Temporarily admitted goods (including means of transport) may be re-exported through a Customs office other than that through which they were imported.

Other possible cases of termination

Article 12

Temporary admission may be terminated with the agreement of the competent authorities, by placing the goods (including means of transport) in a free port or free zone, in a Customs warehouse or under a Customs transit procedure with a view to their subsequent exportation or other authorized disposal.

Article 13

Temporary admission may be terminated by clearance for home use, when circumstances justify and national legislation so permits, subject to compliance with the conditions and formalities applicable in such case.

Article 14

1 - Temporary admission may be terminated where goods (including means of transport) have been seriously damaged by accident or force majeure and are, as the Customs authorities may decide :

- a - subjected to the import duties and taxes to which they are liable at the time when they are presented to the Customs in their damaged condition for the purpose of terminating temporary admission;
- b - abandoned, free of all expense, to the competent authorities of the territory of temporary admission, in which case the person benefiting from temporary admission shall be free of payment of import duties and taxes; or
- c - destroyed, under official supervision, at the expense of the parties concerned any parts or materials salvaged being subjected, if cleared for home use, to the import duties and taxes to which they are liable at the time when, and in the condition in which they are presented to the Customs after accident or force majeure.

- 2 - Temporary admission may also be terminated where, at the request of the person concerned, the goods (including means of transport) are disposed of in one of the ways provided for in paragraph 1 (b) or (c) above, as the Customs authorities may decide.
- 3 - Temporary admission may also be terminated at the request of the person concerned where that person satisfies the Customs authorities of the destruction or total loss of the goods (including means of transport) by accident or force majeure. In that case, the person benefiting from temporary admission shall be free of payment of import duties and taxes.

CHAPTER IV

Miscellaneous provisions

Reduction of formalities

Article 15

Each Contracting Party shall reduce to a minimum the Customs formalities required in connection with the facilities provided for in this Convention. All regulations concerning such formalities shall be promptly published.

Prior authorization

Article 16

- 1 - When temporary admission is subject to prior authorization, this shall be granted by the competent Customs office as soon as possible.
- 2 - When, in exceptional cases, non-Customs authorization is required, this shall be granted as soon as possible.

Minimum facilities

Article 17

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

Customs or Economic Unions

Article 18

- 1 - For the purpose of this Convention, the territories of Contracting Parties which form a Customs or Economic Union may be taken to be a single territory.
- 2 - Nothing in this Convention shall prevent Contracting Parties which form a Customs or Economic Union from enacting special provisions applicable to temporary admission operations in the territory of that Union, provided those provisions do not reduce the facilities provided for by this Convention.

Prohibitions and restrictions

Article 19

The provisions of this Convention shall not preclude the application of prohibitions or restrictions imposed under national laws and regulations on the basis of non-economic considerations such as considerations of public morality or order, public security and public hygiene or health, veterinary or phytosanitary considerations, considerations relating to the protection of endangered species of wild fauna and flora, or considerations relating to the protection of copyright and industrial property.

Offences

Article 20

- 1 - Any breach of the provisions of this Convention shall render the offender liable in the territory of the Contracting Party where the offence was committed to the penalties prescribed by the legislation of that Contracting Party.
- 2 - When it is not possible to establish in which territory an irregularity occurred, it shall be deemed to have been committed in the territory of the Contracting Party where it is detected.

Exchange of information

Article 21

The Contracting Parties shall communicate to one another, on request and to the extent allowed by national legislation, information necessary for implementing the provisions of this Convention.

CHAPTER V

Final provisions

Administrative Committee

Article 22

- 1 - There shall be established an Administrative Committee to consider the implementation of this Convention, any measures to secure uniformity in the interpretation and application thereof, and any amendments proposed thereto. The Administrative Committee shall decide upon the incorporation of new Annexes to this Convention.
- 2 - The Contracting Parties shall be members of the Administrative Committee. The Committee may decide that the competent administration of any Member, State or Customs territory referred to in Article 24 of this Convention which are not Contracting

- Parties, or representatives of international organizations may, for questions which interest them, attend the sessions of the Committee as observers.
- 3 - The Council shall provide the Committee with Secretariat services.
 - 4 - The Committee shall, on the occasion of every session, elect a Chairman and a Vice-Chairman.
 - 5 - The competent administrations of the Contracting Parties shall communicate to the Council proposals for amendments to this Convention and the reasons therefore, together with any requests for the inclusion of items on the Agenda of the sessions of the Committee. The Council shall bring them to the attention of the competent administrations of the Contracting Parties and of the Members, States or Customs territories referred to in Article 24 of this Convention which are not Contracting Parties.
 - 6 - The Council shall convene the Committee at a time fixed by the Committee and also at the request of the competent administrations of at least two Contracting Parties. It shall circulate the draft Agenda to the competent administrations of the Contracting Parties and of the Members, States or Customs territories referred to in Article 24 of this Convention which are not Contracting Parties, at least six weeks before the Committee meets.
 - 7 - On the decision of the Committee, taken by virtue of the provisions of paragraph 2 of this Article, the Council shall invite the competent administrations of the Members, States or Customs territories referred to in Article 24 of this Convention which are not Contracting Parties and the international organizations concerned to be represented by observers at the sessions of the Committee.
 - 8 - Proposals shall be put to the vote. Each Contracting Party represented at the meeting shall have one vote. Proposals other than proposals for amendments to this Convention shall be adopted by the Committee by a majority of Members present and voting. Proposals for amendments to this Convention shall be adopted by a two-thirds majority of Members present and voting.
 - 9 - Where Article 24, paragraph 7 of this Convention applies, the Customs or Economic Unions Parties to this Convention shall have, in case of voting, only a number of votes equal to the total votes allotted to their Members which are Contracting Parties to this Convention.
 - 10 - Before the closure of its session, the Committee shall adopt a report.
 - 11 - In the absence of relevant provisions in this Article, the Rules of Procedure of the Council shall be applicable unless the Committee decides otherwise.

Settlement of disputes

Article 23

- 1 - Any dispute between two or more Contracting Parties concerning the interpretation or application of this 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 Administrative Committee 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 Administrative Committee as binding.

Signature, ratification and accession

Article 24

- 1 - Any Member of the Council and any Member of the United Nations or its specialized agencies may become a Contracting Party to this Convention :
 - a - by signing it without reservation of ratification;
 - b - by depositing an instrument of ratification after signing it subject to ratification; or
 - c - by acceding to it.
- 2 - This Convention shall be open for signature by the Members referred to in paragraph 1 of this Article, either at the Council Sessions at which it is adopted, or, thereafter at the Headquarters of the Council in Brussels until 30 June 1991. After that date, it shall be open for accession by such Members.
- 3 - Any State, or Government of any separate Customs territory which is proposed by a Contracting Party having responsibility for the formal conduct of its diplomatic relations but which is autonomous in the conduct of its commercial relations, not being a Member of the Organizations referred to in paragraph 1 of this Article, to which an invitation to that effect has been addressed by the depositary at the request of the Administrative Committee, may become a Contracting Party to this Convention by acceding thereto after its entry into force.
- 4 - Any Member, State or Customs territory referred to in paragraph 1 or 3 of this Article shall at the time of signing without reservation of ratification, ratifying or acceding to this Convention specify the Annexes it accepts, it being necessary to accept Annex A and at least one other Annex. It may subsequently notify the depositary that it accepts one or more further Annexes.
- 5 - Contracting Parties accepting any new Annex which the Administrative Committee decides to incorporate in this Convention shall notify the depositary in accordance with paragraph 4 of this Article.

- 6 - Contracting Parties shall communicate to the depositary the conditions of application of or the information required under Article 8 and Article 24, paragraph 7 of this Convention; Annex A, Article 2, paragraphs 2 and 3; Annex E, Article 4 . They shall also communicate any changes in the application of those provisions.
- 7 - Any Customs or Economic Union may become, in accordance with paragraphs 1, 2 and 4 of this Article, a Contracting Party to this Convention. Such Customs or Economic Union shall inform the depositary of its competence with respect to the matters governed by this Convention. The Customs or Economic Union which is a Contracting Party to this Convention shall, for the matters within its competence, exercise in its own name the rights, and fulfill the responsibilities, which this Convention confers on its Members which are Contracting Parties to this Convention. In such case, these Members shall not be entitled to individually exercise these rights, including the right to vote.

Depositary

Article 25

- 1 - This Convention, all signatures with or without reservation of ratification and all instruments of ratification or accession shall be deposited with the Secretary General of the Council.
- 2 - The depositary shall :
- a - receive and keep custody of the original texts of this Convention;
 - b - prepare certified copies of the original texts of this Convention and transmit them to the Members and the Customs or Economic Unions referred to in Article 24, paragraphs 1 and 7, of this Convention;
 - c - receive any signature with or without reservation of ratification, ratification or accession to this Convention and receive and keep custody of any instruments, notifications and communications relating to it;
 - d - examine whether the signature or any instrument, notification or communication relating to this Convention is in due and proper form and, if need be, bring the matter to the attention of the Contracting Party in question;
 - e - notify the Contracting Parties to this Convention, the other signatories, those Members of the Council that are not Contracting Parties to this Convention, and the Secretary General of the United Nations of :
 - signatures, ratifications, accessions and acceptances of Annexes under Article 24 of this Convention;

- new Annexes which the Administrative Committee decides to incorporate in this Convention;
 - the date of entry into force of this Convention and of each of the Annexes in accordance with Article 26 of this Convention;
 - notifications received in accordance with Articles 24, 29, 30 and 32 of this Convention;
 - denunciations under Article 31 of this Convention;
 - any amendment deemed to have been accepted in accordance with Article 32 of this Convention and the date of its entry into force.
- 3 - In the event of any difference appearing between a Contracting Party and the depositary as to the performance of the latter's functions, the depositary or that Contracting Party shall bring the question to the attention of the other Contracting Parties and the signatories or, where appropriate, to the Council.

Entry into force

Article 26

- 1 - This Convention shall enter into force three months after five of the Members or Customs or Economic Unions referred to in Article 24, paragraphs 1 and 7, of this Convention have signed this Convention without reservation of ratification or have deposited their instruments of ratification or accession.
- 2 - For any Contracting Party signing without reservation of ratification, ratifying or acceding to this Convention after five Members or Customs or Economic Unions have signed it without reservation of ratification or have deposited their instruments of ratification or accession, this Convention shall enter into force three months after the said Contracting Party has signed without reservation of ratification or deposited its instrument of ratification or accession.
- 3 - Any Annex to this Convention shall enter into force three months after five Members or Customs or Economic Unions have accepted that Annex.
- 4 - For any Contracting Party which accepts an Annex after five Members or Customs or Economic Unions have accepted it, that Annex shall enter into force three months after the said Contracting Party has notified its acceptance. No Annex shall, however, enter into force for a Contracting Party before this Convention has entered into force for that Contracting Party.

Rescinding provision

Article 27

Upon the entry into force of an Annex to this Convention containing a rescinding provision, that Annex shall terminate and replace the Conventions or the provisions of the Conventions which are the subject of the rescinding provision, in relations between the Contracting Parties which have accepted that Annex and are Contracting Parties to such Conventions.

Convention and Annexes

Article 28

- 1 -For the purposes of this Convention, any Annexes to which a Contracting Party is bound shall be construed to be an integral part of this Convention, and in relation to that Contracting Party any reference to this Convention shall be deemed to include a reference to such Annexes.
- 2 -For the purposes of voting in the Administrative Committee, each Annex shall be taken to be a separate Convention.

Reservations

Article 29

- 1 -Any Contracting Party which accepts an Annex shall be deemed to accept all the provisions therein, unless at the time of accepting the Annex or any time thereafter it notifies the depositary of the provisions in respect of which it enters reservations, insofar as this possibility is provided for in the Annex concerned, stating the differences existing between the provisions of its national legislation and the provisions concerned.
- 2 -Each Contracting Party shall at least once every five years review the provisions in respect of which it has entered reservations, compare them with the provisions of its national legislation and notify the depositary of the results of that review.
- 3 -Any Contracting Party which has entered reservations may withdraw them, in whole or in part, at any time, by notification to the depositary specifying the date on which such withdrawal takes effect.

Territorial extension

Article 30

- 1 -Any Contracting Party may, at the time of signing this 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 depositary that this 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 depositary. However, this Convention shall not apply to the territories named in the notification before this Convention has entered into force for the Contracting Party concerned.

- 2 - Any Contracting Party which has made a notification under paragraph 1 of this Article extending this Convention to any territory for whose international relations it is responsible may notify the depositary, under the procedure of Article 31 of this Convention, that the territory in question will no longer apply this Convention.

Denunciation

Article 31

- 1 - This Convention is of unlimited duration but any Contracting Party may denounce it at any time after the date of its entry into force under Article 26 of this Convention.
- 2 - The denunciation shall be notified by an instrument in writing, deposited with the depositary.
- 3 - The denunciation shall take effect six months after the receipt of the instrument of denunciation by the depositary.
- 4 - The provisions of paragraphs 2 and 3 of this Article shall also apply in respect of the Annexes to this Convention, any Contracting Party being entitled, at any time after the date of their entry into force under Article 26 of this Convention, to withdraw its acceptance of one or more Annexes. Any Contracting Party which withdraws its acceptance of all the Annexes shall be deemed to have denounced this Convention. Furthermore, a Contracting Party which withdraws its acceptance of Annex A, even though it continues to accept other Annexes, shall be deemed to have denounced this Convention.

Amendment procedure

Article 32

- 1 - The Administrative Committee, meeting in accordance with Article 22 of this Convention, may recommend amendments to this Convention and its Annexes.
- 2 - The text of any amendment so recommended shall be communicated by the depositary to all Contracting Parties to this Convention, to the other signatories and to those Members of the Council that are not Contracting Parties to this Convention.

- 3 -Any recommended amendment communicated in accordance with the preceding paragraph shall enter into force in respect of all Contracting Parties six months after the expiry of a period of twelve months following the date of communication of the recommended amendment if no objection to the recommended amendment has been notified during that period to the depositary by a Contracting Party.
- 4 - If an objection to the recommended amendment has been notified to the depositary by a Contracting Party before the expiry of the period of twelve months specified in paragraph 3 of this Article, the amendment shall be deemed not to have been accepted and shall have no effect whatsoever.
- 5 -For the purposes of notifying an objection, each Annex shall be taken to be a separate Convention.

Acceptance of amendments

Article 33

- 1 -Any Contracting Party which ratifies this Convention or accedes thereto 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.
- 2 -Any Contracting Party which accepts an Annex shall be deemed, unless it enters reservations under Article 29 of this Convention, to have accepted any amendments to that Annex which have entered into force at the date on which it notifies its acceptance to the depositary.

Registration and authentic texts

Article 34

In accordance with Article 102 of the Charter of the United Nations, this Convention shall be registered with the Secretariat of the United Nations, at the request of the depositary.

In witness whereof the undersigned, being duly authorized thereto, have signed this Convention.

Done at Istanbul this twenty-sixth day of June nineteen hundred and ninety, in a single original, in the English and French languages, both texts being equally authentic. The depositary is requested to prepare and circulate authoritative translations of this Convention in the Arabic, Chinese, Russian and Spanish languages.

ANNEX A
ANNEX CONCERNING TEMPORARY ADMISSION PAPERS
(ATA CARNETS AND CPD CARNETS)
CHAPTER I
Definitions
Article 1

For the purposes of this Annex, the term :

- a - **"temporary admission papers"** means :
the international Customs document accepted as a Customs declaration which makes it possible to identify goods (including means of transport) and which incorporates an internationally valid guarantee to cover import duties and taxes;
- b - **"ATA carnet"** means :
the temporary admission papers used for the temporary admission of goods, excluding means of transport;
- c - **"CPD carnet"** means :
the temporary admission papers used for the temporary admission of means of transport;
- d - **"guaranteeing chain"** means :
a guaranteeing scheme administered by an international organization to which guaranteeing associations are affiliate;
- e - **"international organization"** means :
an organization to which national associations authorized to guarantee and issue temporary admission papers are affiliated;
- f - **"guaranteeing association"** means :
an association approved by the Customs authorities of a Contracting Party to guarantee the sums referred to in Article 8 of this Annex, in the territory of that Contracting Party, and affiliated to a guaranteeing chain;
- g - **"issuing association"** means :
an association approved by the Customs authorities to issue temporary admission papers and affiliated directly or indirectly to a guaranteeing chain;
- h - **"corresponding issuing association"** means :
an issuing association established in another Contracting Party and affiliated to the same guaranteeing chain;
- i - **"Customs transit"** means :
the Customs procedure under which goods are transported under Customs control from one Customs office to another.

CHAPTER II

Scope

Article 2

- 1 - In accordance with Article 5 of this Convention, each Contracting Party shall accept in lieu of its national Customs documents, and as due security for the sums referred to in Article 8 of this Annex, temporary admission papers valid for its territory and issued and used in accordance with the conditions laid down in this Annex for goods (including means of transport), temporarily imported under the other Annexes to this Convention which it has accepted.
- 2 - Each Contracting Party may also accept temporary admission papers, issued and used under the same conditions, for temporary admission operations under its national laws and regulations.
- 3 - Each Contracting Party may accept temporary admission papers, issued and used under the same conditions, for Customs transit.
- 4 - Goods (including means of transport), intended to be processed or repaired shall not be imported under cover of temporary admission papers.

Article 3

- 1 - Temporary admission papers shall correspond to the models set out in the Appendices to this Annex : Appendix I for ATA carnets, Appendix II for CPD carnets.
- 2 - The Appendices to this Annex shall be construed to be an integral part of the Annex.

CHAPTER III

Guarantee and issue of temporary admission papers

Article 4

- 1 - Subject to such conditions and guarantees as it shall determine, each Contracting Party may authorize guaranteeing associations to act as guarantors and to issue temporary admission papers, either directly or through issuing associations.
- 2 - A guaranteeing association shall not be approved by any Contracting Party unless its guarantee covers the liabilities incurred in that Contracting Party in connection with operations under cover of temporary admission papers issued by corresponding issuing associations.

Article 5

- 1 - Issuing associations shall not issue temporary admission papers with a period of validity exceeding one year from the date of issue.

- 2 - Any particulars inserted on temporary admission papers by the issuing associations may be altered only with the approval of the issuing or guaranteeing association. No alteration to those papers may be made after they have been accepted by the Customs authorities of the territory of temporary admission, except with the consent of those authorities.
- 3 - Once an ATA 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 appended thereto (General list).

Article 6

The following particulars shall appear on the temporary admission papers :

- the name of the issuing association;
- the name of the international guaranteeing chain;
- the countries or Customs territories in which the temporary admission papers are valid; and
- the names of the guaranteeing associations of the countries or Customs territories in question.

Article 7

The period fixed for the re-exportation of goods (including means of transport) imported under cover of temporary admission papers shall not in any case exceed the period of validity of those papers.

CHAPTER IV

Guarantee

Article 8

- 1 - Each guaranteeing association shall undertake to pay to the Customs authorities of the Contracting Party in the territory of which it is established the amount of the import duties and taxes and any other sums, excluding those referred to in Article 4, paragraph 4, of this Convention, payable in the event of non-compliance with the conditions of temporary admission, or of Customs transit, in respect of goods (including means of transport) introduced into that territory under cover of temporary admission papers 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 - ATA carnet : The liability of the guaranteeing association shall not exceed the amount of the import duties and taxes by more than ten percent.
- CPD carnet : The guaranteeing association shall not be required to pay a sum greater than the total amount of the import duties and taxes, together with interest if applicable.
- 3 - When the Customs authorities of the territory of temporary admission have unconditionally discharged temporary admission papers in respect of certain goods (including means of transport), 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 (including means of transport). A claim may nevertheless still be made against the guaranteeing association if it is subsequently discovered that the discharge of the papers was obtained improperly or fraudulently or that there had been a breach of the conditions of temporary admission or of Customs transit.
- 4 - ATA carnet : 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 ATA carnet.
- 5 - CPD carnet : 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 notification of the non-discharge of the CPD carnet has not been given to the guaranteeing association within a year of the date of expiry of the validity of the carnet. Furthermore, the Customs authorities shall provide the guaranteeing association with details of the calculation of import duties and taxes due within one year from the notification of the non-discharge. The guaranteeing association's liability for these sums shall cease if such information is not furnished within this one-year period.

CHAPTER V

Regularization of temporary admission papers

Article 9

- 1 - ATA carnet :
- a - 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 Article 8, paragraph 1 of this Annex in which to furnish proof of re-exportation under the conditions laid down in this Annex or of any other proper discharge of the ATA carnet.
- b - 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 subparagraph (a) of this paragraph with a view to recovery of the sums deposited or paid.

- c - For Contracting Parties whose laws and regulations do not provide for the deposit or provisional payment of import duties and taxes, payments made in conformity with the provisions of subparagraph (b) of this paragraph shall be regarded as final, but the sums paid shall be refunded if the proof referred to in subparagraph (a) of this paragraph is furnished within three months of the date of the payment.

2 - CPD carnet :

- a - The guaranteeing association shall have a period of one year from the date of notification of the non-discharge of CPD carnets in which to furnish proof of re-exportation under the conditions laid down in this Annex or of any other proper discharge of the CPD carnet. Nevertheless, this period can come into force only as of the date of expiry of the CPD carnet. If the Customs authorities contest the validity of the proof provided they must so inform the guaranteeing association within a period not exceeding one year.
- b - If such proof is not furnished within the time allowed the guaranteeing association shall deposit, or pay provisionally, within a maximum period of three months the import duties and taxes payable. This deposit or payment shall become final after a period of one year from the date of the deposit or payment. During the latter period, the guaranteeing association may still furnish the proof referred to in subparagraph (a) of this paragraph with a view to recovery of the sums deposited or paid.
- c - For Contracting Parties whose laws and regulations do not provide for the deposit or provisional payment of import duties and taxes, payments made in conformity with the provisions of subparagraph (b) of this paragraph shall be regarded as final, but the sums paid shall be refunded if the proof referred to in subparagraph (a) of this paragraph is furnished within a year of the date of the payment.

Article 10

- 1 - Evidence of re-exportation of goods (including means of transport) imported under cover of temporary admission papers shall be provided by the re-exportation counterfoil completed and stamped by the Customs authorities of the territory of temporary admission.
- 2 - If the re-exportation has not been certified in accordance with paragraph 1 of this Article, the Customs authorities of the territory of temporary admission may, even if the period of validity of the papers has already expired, accept as evidence of re-exportation :

- a - the particulars entered by the Customs authorities of another Contracting Party in the temporary admission papers 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 papers 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 (including means of transport) are outside that territory.
- 3 - In any case in which the Customs authorities of a Contracting Party waive the requirement of re-exportation of certain goods (including means of transport) admitted into their territory under cover of temporary admission papers, the guaranteeing association shall be discharged from its obligations only when those authorities have certified in the papers that the position regarding those goods (including means of transport) has been regularized.

Article 11

In the cases referred to in Article 10, paragraph 2 of this Annex, the Customs authorities shall have the right to charge a regularization fee.

CHAPTER VI

Miscellaneous provisions

Article 12

Customs endorsements on temporary admission papers used under the conditions laid down in this Annex shall not be subject to the payment of charges for Customs attendance at Customs offices during the normal hours of business.

Article 13

In the case of the destruction, loss or theft of temporary admission papers while the goods (including means of transport) to which they refer 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 replacement papers, the validity of which expires on the same date as that of the papers which they replace.

Article 14

- 1 - Where it is expected that the temporary admission operation will exceed the period of validity of the temporary admission papers because of the inability of the holder

to re-export the goods (including means of transport) within that period, the association which issued the papers may issue replacement papers. Such papers shall be submitted to the Customs authorities of the Contracting Parties concerned for control. When accepting the replacement papers, the Customs authorities concerned shall discharge the papers replaced.

- 2 - The validity of CPD carnets can only be extended once for not more than one year. After this period, a new carnet must be issued in replacement of the former carnet and accepted by the Customs authorities.

Article 15

Where Article 7, paragraph 3, of this Convention applies, the Customs authorities shall, as far as possible, notify the guaranteeing association of seizures made by them or on their behalf of goods (including means of transport) admitted under cover of temporary admission papers guaranteed by that association and shall advise it of the measures they intend to take.

Article 16

In the event of fraud, contravention or abuse, the Contracting Parties shall, notwithstanding the provisions of this Annex, be free to take proceedings against persons using temporary admission papers, for the recovery of the import duties and taxes 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 17

Temporary admission papers or parts thereof which have been issued or are intended to be issued in the territory into which they are imported and which are sent to an issuing association by a guaranteeing association, by an international organization or by the Customs authorities of a Contracting Party, shall be admitted free of import duties and taxes and free of any import prohibitions or restrictions. Corresponding facilities shall be granted at exportation.

Article 18

- 1 - Each Contracting Party shall have the right to enter a reservation, in accordance with Article 29 of this Convention, in respect of the acceptance of ATA carnets for postal traffic.
- 2 - No other reservation to this Annex shall be permitted.

Article 19

- 1 - Upon its entry into force this Annex shall, in accordance with Article 27 of this Convention, terminate and replace the Customs Convention on the ATA carnet for the temporary admission of goods, Brussels, 6 December 1961 (ATA Convention), in relations between the Contracting Parties which have accepted this Annex and are Contracting Parties to that Convention.
- 2 - Notwithstanding the provisions of paragraph 1 of this Article, ATA carnets which have been issued under the terms of the ATA Convention prior to the entry into force of this Annex, shall be accepted until completion of the operations for which they were issued.

Appendix I to Annex A - Model A.T.A Carnet

Appendix II to Annex A - Model CPD Carnet

ANNEX B.1.

**ANNEX CONCERNING GOODS FOR DISPLAY OR USE
AT EXHIBITIONS, FAIRS, MEETINGS OR SIMILAR EVENTS**

CHAPTER I

Definitions

Article 1

For the purposes of this Annex, the term "event" means :

- 1 - a trade, industrial, agricultural or crafts exhibition, fair, or similar show or display;
- 2 - an exhibition or meeting which is primarily organized for a charitable purpose;
- 3 - an exhibition or meeting which is primarily organized to promote any branch of learning, art, craft, sport or scientific, educational or cultural activity, to promote religious knowledge or worship, to promote tourism or to promote friendship between peoples;
- 4 - a meeting of representatives of any international organization or international group of organizations; or
- 5 - a representative meeting of an official or commemorative character;
- 6 - except exhibitions organized for private purposes in shops or business premises with a view to the sale of foreign goods.

CHAPTER II

Scope

Article 2

- 1 - The following goods shall be granted temporary admission in accordance with Article 2 of this Convention :
 - a - goods intended for display or demonstration at an event, including the materials referred to in the Annexes to the Agreement on the importation of educational, scientific and cultural materials, UNESCO, New York, 22 November 1950, and to the Protocol thereto, Nairobi, 26 November 1976;
 - b - goods intended for use in connection with the display of foreign products at an event, including :
 - i - goods necessary for the purpose of demonstrating foreign machinery or apparatus to be displayed,
 - ii - construction and decoration material, including electrical fittings, for the temporary stands of foreign exhibitors,
 - iii - advertising and demonstration material which is demonstrably publicity

material for the foreign goods displayed, for example, sound and image recordings, films and lantern slides, as well as apparatus for use therewith;
c - equipment including interpretation equipment, sound and image recording apparatus and films of an educational, scientific or cultural character intended for use at international meetings, conferences or congresses.

2 - For the facilities referred to in this Annex to apply :

- a - the number or quantity of each article must be reasonable having regard to the purpose of importation;
- b - the Customs authorities of the territory of temporary admission must be satisfied that the conditions of this Convention shall be fulfilled.

CHAPTER III

Miscellaneous provisions

Article 3

Unless the national legislation of the territory of temporary admission so permits, goods granted temporary admission shall not, whilst they are the subject of the facilities granted under this Convention :

- a - be loaned, or used in any way for hire or reward; or
- b - be removed from the place of the event.

Article 4

- 1 - The period for the re-exportation of goods imported for display or use at exhibitions, fairs, meetings or similar events shall be at least six months from the date of temporary admission.
- 2 - Notwithstanding the provisions of paragraph 1 of this Article the Customs authorities shall allow such goods which are to be displayed or used at a subsequent event to remain within the territory of temporary admission, subject to compliance with such conditions as may be required by the laws and regulations of that territory and provided that the goods are re-exported within one year of the date of temporary admission.

Article 5

- 1 - Under the terms of Article 13 of this Convention, clearance for home use shall be granted free of import duties and taxes and without application of import prohibitions or restrictions in respect of the following goods :

- a - small samples which are representative of foreign goods displayed at an event, including such samples of foods and beverages, either imported in the form of such samples or produced from imported bulk materials at that event, provided that :
- i - they are supplied free of charge from abroad and are used solely for distribution free of charge to the visiting public at the event, for individual use or consumption by the persons to whom they are distributed,
 - ii - they are identifiable as advertising samples and are individually of little value,
 - iii - they are unsuitable for commercial purposes and are, where appropriate, packed in quantities appreciably smaller than the smallest retail package,
 - iv - samples of foods and beverages which are not distributed in packs as provided for in (iii) above are consumed at the event, and
 - v - the aggregate value and quantity of the samples are, in the opinion of the Customs authorities of the territory of temporary admission, reasonable having regard to the nature of the event, the number of visitors to it and the extent of the exhibitor's participation therein;
- b - goods imported solely for demonstration or for the purpose of demonstrating the operation of a foreign machine or apparatus displayed at an event and consumed or destroyed on the course of such demonstration, provided that the aggregate value and quantity of such goods are, in the opinion of the Customs authorities of the territory of temporary admission, reasonable having regard to the nature of the event, the number of visitors to it and the extent of the exhibitor's participation therein;
- c - products of low value used up in constructing, furnishing, or decorating the temporary stands of foreign exhibitors at an event, such as paint, varnish and wallpaper;
- d - printed matter, catalogues, trade notices, price lists, advertising posters, calendars, whether or not illustrated, and unframed photographs, which are demonstrably publicity material for the foreign goods displayed at an event, provided that :
- i- they are supplied free of charge from abroad and are used solely for distribution free of charge to the visiting public at the event, and
 - ii - the aggregate value and quantity of such goods are, in the opinion of the Customs authorities of the territory of temporary admission, reasonable having regard to the nature of the event, the number of visitors to it and the extent of the exhibitor's participation therein;

e -files, records, forms and other documents which are imported for use as such at, or in connection with, international meetings, conferences or congresses.

2 - The provisions of paragraph 1 of this Article shall not be applicable to alcoholic beverages, tobacco goods and fuels.

Article 6

1 - Customs examination and clearance on the importation and re-exportation of goods which are to be, or have been, displayed or used at an event shall, whenever possible and appropriate, be effected at that event.

2 - Each Contracting Party shall endeavour, wherever it deems it appropriate in view of the importance and size of the event, to establish a Customs office for a reasonable period on the premises of an event held within its territory.

Article 7

Products obtained incidentally during the event from temporarily imported goods, as a result of the demonstration of displayed machinery or apparatus, shall be subject to the provisions of this Convention.

Article 8

Each Contracting Party shall have the right to enter a reservation, in accordance with Article 29 of this Convention, in respect of the provisions of Article 5, paragraph 1 (a) of this Annex.

Article 9

Upon its entry into force, this Annex shall, in accordance with Article 27 of this Convention, terminate and replace the Customs Convention concerning facilities for the importation of goods for display or use at exhibitions, fairs, meetings or similar events, Brussels, 8 June 1961, in relations between the Contracting Parties which have accepted this Annex and are Contracting Parties to that Convention.