Ottawa, June 8, 2007

# **MEMORANDUM D8-1-7**

# In Brief

### USE OF A.T.A. CARNETS AND CANADA/CHINA-TAIWAN CARNETS FOR THE TEMPORARY ADMISSION OF GOODS

Paragraph 7 of this memorandum has been revised to reflect the new address of the Canadian Chamber of Commerce office in Ottawa.





Ottawa, March 24, 2005

# MEMORANDUM D8-1-7

#### USE OF A.T.A. CARNETS AND CANADA/CHINA-TAIWAN CARNETS FOR THE TEMPORARY ADMISSION OF GOODS

This memorandum provides information on the use of carnets in Canada.

#### TABLE OF CONTENTS

	rage
Guidelines and General Information	1
Glossary of terms	1
Introduction	2
Restrictions	2
Description	2
Procedures for Canadian Carnets	3
Validating the front cover	3
Processing exportation movements (yellow counterfoils and pages)	3
Processing re-importation movements (yellow sheet	ets)3
Lost or stolen Canadian carnet documents	4
Procedures for Foreign Carnets	4
Processing importation movements (white sheets)	4
Processing re-exportation movements (white sheets	s) 4
Transit movements (blue sheets)	5
Time limits	5
Extensions	5
Goods lost, stolen, or destroyed	5
Carnet acquittal	6
Preparing Form B3, Canada Customs Coding Form	n 6
Lost or stolen foreign carnet documents	6
Split Shipments	6
Additional Information	6
Appendix – Sample A.T.A Carnet	7

#### **GUIDELINES AND GENERAL INFORMATION**

#### **GLOSSARY OF TERMS**

- 1. Here are definitions for words and terms used frequently in this memorandum:
- "A.T.A. Convention" the International Customs Convention on the A.T.A. Carnet for the Temporary Admission of Goods.
- "A.T.A. Carnet" a carnet document issued under the terms of the A.T.A. Convention.
- "CPD Canada/China-Taiwan Carnet" (Taiwan Carnet) a carnet form used for the temporary importation of goods from Taiwan or the temporary exportation of Canadian goods to Taiwan.
- "Canadian carnet" a carnet issued in Canada by the Canadian Chamber of Commerce.
- "carnet" an international customs document designed to simplify and streamline customs temporary entry procedures.
- "carnet holder" the person or company for whom the carnet was issued and who is identified on the front cover. It also means whoever is presenting the carnet to customs (e.g., an agent, employee, or authorized representative).
- "counterfoil" the receipt portions of the carnet document that are returned with the cover pages to the issuing association.
- "duties" any duty or taxes levied on imported goods under the Customs Tariff, the Excise Tax Act, the Excise Act, or any other law relating to customs.
- "expiry date" the last day on which the carnet may be used.
- "final date for duty-free re-importation" the last day that goods exported on a Canadian carnet may be re-imported on that document. This date is usually the same date as the expiry date of the carnet document.
- "final date for re-exportation" the last day as determined by Canadian customs that goods covered by a foreign carnet may remain in Canada, in accordance with temporary entry legislation and regulations.
- "foreign carnet" carnet document issued in a country other than Canada.

- "general list" the list of goods itemized on the inside of the front cover and on the back of the vouchers.
- "guaranteeing association" the association recognized by the customs authorities in its country to guarantee the payment of customs duties on goods covered by foreign carnets. For example, the Canadian Chamber of Commerce is recognized by the Canada Border Services Agency as the guaranteeing association for foreign carnets used in Canada.
- "issuing association" an association approved by the guaranteeing association to issue carnets. For example, the Vancouver Board of Trade has been authorized by the Canadian Chamber of Commerce to issue Canadian carnets.
- "voucher" the pages removed from the carnet package by customs. In the Taiwan Carnet, these pages are referred to as "sheets."

#### INTRODUCTION

- 2. Goods that qualify for temporary importation are normally documented on Form E29B, *Temporary Admission Permit*. However, these goods may instead be documented on a carnet.
- 3. Carnets are international customs documents designed to simplify and streamline customs temporary entry procedures. Carnets are particularly useful for goods that will be imported into more than one country during the period for which the carnet is valid. A carnet replaces the national temporary entry documents, and it also guarantees duties will be paid if the imported goods are not re-exported in the time period allowed by customs. Consequently, carnets eliminate the requirement to post security with customs.
- 4. Using a carnet for importing, exporting, or the transit of goods does not exempt those goods from Canadian customs laws, regulations, and procedures. Goods will not be released on a carnet unless they qualify for temporary entry and the required documents or certificates are produced.
- 5. Where a carnet holder authorizes a customs broker or an agent to act on his or her behalf, customs may ask the broker or agent to produce written authorization from the person or company identified on the front cover of the carnet.
- 6. Carnets are not issued by customs. In those countries that participate in the A.T.A. Convention, carnets are generally issued by the chambers of commerce. Each country has only one guaranteeing association but it may have more than one issuing association. Taiwan Carnets are issued in Canada by the Canadian Chamber of Commerce and in Taiwan by the China External Trade Development Council (CETRA).

7. In Canada, carnets are guaranteed by the Canadian Chamber of Commerce and may be obtained from issuing offices in Ottawa (head office), Montréal, Toronto, Kitchener and Vancouver. For information on obtaining a carnet, contact:

The Canadian Chamber of Commerce – Carnet Services 360 Albert Street Suite 420 Ottawa ON K1R 7X7

Telephone: (613) 238-4000 Fax: (613) 238-7643

#### RESTRICTIONS

- 8. Carnets are valid for a limited period (one year from the date of issue). A carnet **cannot** be accepted once it has expired. If goods are being re-exported after the expiry date, duty and taxes apply and are non-refundable.
- 9. Goods intended for sale, lease, processing, or repair are **not** allowed temporary importation on a carnet.
- 10. Goods such as plants, food, and other consumable items that may be given away, disposed of, or used up are **not** permitted on a carnet.
- 11. Additions or substitutions to the general list are **not** permitted once the carnet has been issued, unless these changes have been authorized in writing by the issuing association.

#### DESCRIPTION

- 12. There are physical differences in the appearance of the A.T.A. Carnet and the Taiwan Carnet.
- 13. An A.T.A. Carnet is made up of:
  - (a) a green front and back cover;
  - (b) yellow counterfoil pages containing exportation and re-importation counterfoils;
  - (c) white counterfoil pages containing importation and re-exportation counterfoils;
  - (d) blue counterfoil pages containing transit counterfoils;
  - (e) yellow export voucher pages;
  - (f) white import voucher pages;
  - (g) white re-export voucher pages;
  - (h) yellow re-importation voucher pages; and
  - (i) blue transit voucher pages.

The Appendix contains a sample of an A.T.A. Carnet document as issued in Canada.

- 14. The Taiwan Carnet differs from the A.T.A. Carnet in that the front and back covers are blue. As well, the counterfoil pages are blue and each page contains an export, import, re-exportation, and re-importation counterfoil section. Voucher pages of a Taiwan Carnet are referred to as "sheets."
- 15. A carnet document may consist of any number of sets of pages. Since the issuing association controls the number of sets of carnet pages issued for each carnet, using photocopied carnet sheets is prohibited. If there are not enough sheets in the carnet:
  - (a) in the case of Canadian carnets, the goods may be held pending receipt of additional sheets provided by the Canadian Chamber of Commerce; or
  - (b) for importation movements on a foreign carnet, if the holder does not wish to be delayed, the goods may be forwarded by a bonded carrier to the customs office of destination in accordance with carrier regulations, pending receipt of additional sheets. Alternatively, the goods may be documented on Form E29B with security as appropriate. For re-exportation movements on a foreign carnet, the goods may be documented on Form E15, Certificate of Destruction/Exportation, in duplicate with references to the carnet number, the expiry date, and customs office of importation. One copy of the form will be sent to the customs office of importation to acquit the importation voucher or sheet; the other copy will be returned to the holder.

#### PROCEDURES FOR CANADIAN CARNETS

16. The movement of goods on a Canadian carnet will be documented by Canadian customs on yellow exportation or re-importation counterfoils and vouchers. Export permits must be presented where required. Form B13A, *Export Declaration*, is not required when Canadian goods are exported from Canada on a carnet. Customs will accept carnets used for exportation regardless of the type of merchandise, intended use, or method of transport. The exporter is responsible for ensuring that the goods can be imported temporarily into the countries of destination under a carnet.

#### Validating the front cover

- 17. The carnet holder is responsible for ensuring that the front cover of the carnet document is validated by customs before the first exportation. Validating the cover confirms that the goods presented for examination match the items identified on the general list. Without this validation, the carnet holder may encounter difficulties using the carnet in other countries and returning the goods to Canada.
- 18. A carnet cover does not have to be validated at the time of exportation. The cover may be validated before the goods

- are exported. However, all goods listed on the carnet must be present for the cover to be validated.
- 19. Before presenting a Canadian carnet to customs for validation, the carnet holder has to:
  - (a) ensure that the carnet has not expired;
  - (b) ensure that the front cover of the carnet has been signed by both the holder and the issuing association; and
  - (c) ensure that the goods match the items shown on the general list.

# Processing exportation movements (yellow counterfoils and pages)

- 20. Before presenting a Canadian carnet to customs for goods being exported from Canada, the carnet holder has to:
  - (a) ensure that the carnet has not expired;
  - (b) ensure that the cover has been signed by both the holder and the issuing association;
  - (c) ensure that sections A, B, C, D, E, and F of the yellow exportation voucher have been completed; and
  - (d) ensure that the goods being exported match the items shown on the general list and on the back of the yellow exportation voucher. Partial exportations are allowed. Photocopies of the general list may be attached to the back of the voucher.

#### Processing re-importation movements (yellow sheets)

- 21. Before presenting a Canadian carnet to customs for goods being re-imported into Canada, the carnet holder has to:
  - (a) ensure that sections A, B, C, D, E, and F of the yellow re-importation voucher have been completed;
  - (b) ensure that the goods being re-imported match those exported on the exportation counterfoil and the general list. The holder must account for any discrepancies to the satisfaction of the customs officer (e.g., goods lost, stolen or destroyed, split-shipped, sold); and
  - (c) ensure that the goods being re-imported have not been enhanced in value.
- 22. While carnets are valid for one year only, goods exported from Canada may be re-imported any time without payment of duty, in accordance with the provisions of tariff item Nos. 9813.00.00 and 9814.00.00 (GST may apply). At the discretion of the customs officer, a carnet that has expired may still be accepted for the re-importation of the goods on the carnet if the officer is satisfied that the goods qualify under the provisions of these classification numbers. However, if duties or taxes are deemed payable, the goods

must be accounted for on form B3, *Canada Customs Coding Form*. For more information, see Memorandum D10-14-11, *Canadian Goods and Goods Once Accounted for Exported and Returned*.

#### Lost or stolen Canadian carnet documents

23. If a Canadian carnet is lost or stolen in a foreign country, the holder can, if time permits, request a replacement carnet from the Canadian Chamber of Commerce. Otherwise, the carnet holder should request that the re-exportation from the foreign country be documented by that customs administration on an alternate customs document. The holder should also ensure that the re-importation into Canada is documented by customs on Form B3. For Form B3 to acquit the carnet, reference must be made to the carnet number and expiry date, and must clearly identify the goods re-imported. The carnet holder will have to satisfy the customs officer that the goods are in fact Canadian goods returning.

#### PROCEDURES FOR FOREIGN CARNETS

- 24. Customs will document the movement of goods on foreign carnets on white importation and re-exportation counterfoils and vouchers. Goods imported on a carnet must qualify for temporary importation before they may be admitted.
- 25. The question of whether an article is prohibited, restricted, or controlled by customs or by another government department or agency is the first consideration for every article imported temporarily into Canada. Goods on a carnet will not to be released from customs control until all necessary inspections are completed and any documents required, such as permits, licences, or certificates, are produced.
- 26. Not all temporarily imported goods are entitled to relief from GST/HST. Appendix C of Memorandum D8-1-1, *Temporary Importation (Tariff Item No. 9993.00.00)*Regulations, details those goods that are entitled to relief. Where GST/HST is payable, the goods may still be documented on a carnet. However, the GST/HST payable must be accounted for on Form B3. The transaction number will be referenced on both the importation and re-exportation vouchers and counterfoils.
- 27. A carnet may only be accepted for goods identified on the general list. If items in a shipment do not match the general list, the goods may, if eligible, be documented on Form E29B with appropriate security. Memorandum D8-1-4, *Temporary Admission Permit, Form E29B*, provides more information on temporary importations that may be documented on Form E29B.
- 28. Accompanied goods imported into Canada under cover of a carnet may be imported at any customs office. Unaccompanied goods imported into Canada under cover of

a carnet shall be manifested in bond from the customs office of arrival to the customs office of destination. The manifest will be acquitted by the carnet number when the goods are released on the carnet.

### Processing importation movements (white sheets)

- 29. Before a foreign carnet is presented to customs to cover goods being imported into Canada, the carnet holder has to:
  - (a) ensure that the carnet has not expired. If it has, the carnet will not be accepted, as it no longer provides security. Form E29B may be used if the goods qualify for importation under national temporary importation regulations. Security is to be collected as appropriate;
  - (b) ensure that the front cover has been signed by both the holder and the issuing association. If it is not, customs will not accept the carnet. Form E29B may be used if the goods qualify for importation under national temporary importation regulations. Security is to be collected as appropriate;
  - (c) ensure that the "Certificate by Customs Authorities" area has been completed. If not, the goods may still be temporarily imported on the carnet as long as the goods are examined by customs and match the general list;
  - (d) ensure that sections A, B, C, D, E, and F on the white importation voucher or sheet have been completed and signed; and
  - (e) ensure that the goods being imported match the items shown on the general list and on the back of the white importation voucher. If the description of the goods is incomplete or inadequate for classification purposes, customs may request more details that will be noted on the back of the importation voucher. Goods on the general list that are not eligible for temporary importation must be duty-paid to be admitted.

#### Processing re-exportation movements (white sheets)

- 30. Before a foreign carnet is presented to customs to cover goods being re-exported from Canada, the carnet holder has to:
  - (a) ensure that the carnet has not expired. If it has, duties will be payable;
  - (b) ensure that the final date for re-exportation as identified on the importation counterfoil has been observed. If not, duties will be payable;
  - (c) ensure that the goods being re-exported match the items shown on the general list and on the back of the white re-exportation voucher or sheet; and

- (d) ensure that all the goods imported, as indicated on the importation counterfoil, are being re-exported. All discrepancies must be accounted for.
- 31. When a carnet is presented for verification and acquittal at an inland customs office, the same procedures as outlined in paragraph 30 are to be followed. The goods will then be forwarded in bond to the customs office of exit under a cargo control document. The manifesting and examination procedures relating to the exportation of in-bond shipments outlined in Memorandum D3-1-1, *Regulations Respecting the Importation, Transportation and Exportation of Goods*, will apply.

#### Transit movements (blue sheets)

- 32. Transit sheets are used to cover the movement of goods from one foreign country through Canada to another foreign country.
- 33. Inward transit Before presenting a foreign carnet for goods arriving for transit through Canada, the carnet holder has to:
  - (a) ensure that the carnet has not expired;
  - (b) ensure that the green front cover of the carnet has been signed by both the holder and the issuing association;
  - (c) verify that the "Certificate by Customs Authorities" area has been completed. If not, the procedure in paragraph 29(c) will be followed;
  - (d) ensure that sections A, B, C, D, E, and F of two blue transit vouchers or sheets have been completed and signed; and
  - (e) ensure that the goods being imported match the items on the general list and on the back of two copies of the blue transit vouchers.
- 34. Outward transit Before presenting a foreign carnet for goods being re-exported after transit through Canada, the carnet holder has to:
  - (a) ensure that sections A, B, C, D, E, and F of the (duplicate) blue transit voucher or sheet have been completed and signed; and
  - (b) ensure that all the goods cleared for inward transit, as indicated on the original transit counterfoil, are being exported. Discrepancies must be accounted for.

#### Time limits

- 35. A carnet is valid for a maximum period of one year from the date of issue. Under no circumstances are extensions or renewals permitted.
- 36. There is a distinction between the period of validity (expiry date) of a carnet and the time allowed for

re-exportation of the goods covered by the carnet from the country of temporary importation. The period of validity is fixed by the issuing association when it issues the carnet. The time allowed for re-exportation is determined by the customs administration of the country of temporary importation at the time of importation.

#### **Extensions**

- 37. If, after the initial clearance through customs, the carnet holder wishes to extend the time allowed for re-exportation, the carnet holder must report to the nearest customs office and request an extension for a period up to, but not beyond the date of expiry of the carnet. If approved by the customs office, the extension will be noted on the importation counterfoil in the carnet document.
- 38. If the carnet holder wishes the goods on a carnet to remain in Canada beyond the expiry date of the carnet, the holder must report to the nearest customs office before the carnet expires. If approved by the customs office, the goods may be transferred to a replacement carnet or, the goods may be documented on Form E29B with security to be collected as appropriate. Customs will then close the carnet by making reference to the replacement carnet or the Form E29B number on the re-exportation counterfoil and voucher.
- 39. The goods may only be transferred to a replacement carnet or Form E29B if they have not exceeded the maximum time period allowed under the relevant temporary entry regulations. The maximum extension allowed shall be the remaining time permitted under the appropriate regulation.

#### Goods lost, stolen, or destroyed

- 40. If goods covered by a carnet are lost or stolen in Canada, the carnet holder is liable for duties and must report to the nearest customs office to account for the goods. At that office, the customs officer will record the details on the carnet re-exportation counterfoil and voucher. The holder may be asked to provide supporting documentation such as a police report or insurance report.
- 41. If the holder decides to destroy goods covered by a carnet rather than re-export them, arrangements must be made to have the goods destroyed under the supervision of a customs officer. The officer will acquit the carnet by completing the appropriate sections of the re-exportation counterfoils and youchers.
- 42. If goods on a carnet are destroyed after the time limit expires or in a way that is not in accordance with customs regulations, the carnet holder will be liable for the duties payable on the goods. The same provisions for the collection of duties as listed in paragraph 46 will apply.

#### Carnet acquittal

- 43. Foreign carnets are considered closed when:
  - (a) the goods have been re-exported in accordance with paragraph 30;
  - (b) the goods have been destroyed in accordance with paragraph 41;
  - (c) duties owing on the goods have been fully paid in accordance with paragraph 46; or
  - (d) the goods have been transferred to Form E29B in accordance with paragraph 38.
- 44. If the carnet holder decides to permanently import or duty-pay the goods, a properly completed customs accounting document must be presented at the nearest customs office along with the carnet document. Copies of the carnet front cover and general list must be attached to the accounting document package as supporting documentation. The accounting document must make reference to the carnet number.
- 45. Once the accounting document has been processed, the carnet will be closed by customs by reference to the accounting document.

#### Preparing Form B3, Canada Customs Coding Form

- 46. When preparing Form B3 to cancel a carnet, the following steps are necessary:
  - (a) the date of direct shipment is the day the goods were imported temporarily into Canada and the rate of exchange on that date must be used;
  - (b) the rate of duty used must be the rate in effect on the date the goods were imported;
  - (c) the carnet number is to be listed on the Form B3;
  - (d) a copy of the carnet cover and general list must be attached.

#### Lost or stolen foreign carnet documents

47. If a foreign carnet document is lost or stolen in Canada, the holder can request a replacement carnet from the issuing association. The holder will present the replacement carnet to the nearest customs office where the customs officer will cross-reference the new carnet to the old one. The new importation voucher will become the controlling document. Customs will send a photocopy of the new voucher to the original office of importation to cancel the original importation voucher. If the original office of importation is not known, the photocopy is to be forwarded to the address listed in paragraph 52.

48. If there is not enough time to replace the carnet, the holder should ask customs to document the re-exportation of the goods on Form E15, *Certification of Destruction/Exportation*, in duplicate. The document must make reference to the carnet number and expiry date and must clearly identify the goods exported. One copy of Form E15 will be returned to the carnet holder and one copy will be sent to the office of importation to cancel the importation voucher. If the original office of importation is not known, the copy is to be forwarded to the address listed in paragraph 52.

#### SPLIT SHIPMENTS

- 49. The carnet system permits the goods listed on the inside of the front cover (the general list) to be split into two or more smaller consignments at any time.
- 50. If all of the items from the general list are not included in a particular movement, the items actually being moved must be identified on both the counterfoil and voucher. If the list on the back of the voucher or sheet shows all the goods on the general list, draw lines through those items that are not included in the shipment.
- 51. When a consignment is split while the goods are in Canada and a partial re-exportation takes place, a note to that effect and a list of the goods being re-exported will be shown on the re-exportation counterfoil and in section H, part *f*, of the re-exportation voucher. A photocopy of the re-exportation voucher will be sent to the customs office of original importation. The voucher will remain with the carnet until all goods imported are re-exported or otherwise accounted for.

#### ADDITIONAL INFORMATION

52. For further information on processing carnets, contact:

Canada Border Services Agency Tariff Policy Division Trade Incentives and Refunds Unit 4th floor, 150 Isabella Street Ottawa ON K1A 0L8

Telephone: (613) 954-6941 Fax: (613) 952-3971

#### **APPENDIX**

#### SAMPLE A.T.A. CARNET

- 1. Carnets must be printed in English or French and may also be printed in a second language. If the general list is completed in a language other than English or French, a translated copy may be requested from the holder. Alternatively, the customs officer may identify the items on the back of the voucher when inspecting the goods.
- 2. Carnets are made up of:
  - a) green front and back covers. See pages 8, 9, 19 and 20 of this Appendix;
  - b) yellow exportation and re-importation counterfoil sheets. See page 10 of this Appendix;
  - c) white importation and re-exportation counterfoil sheets. See page 11 of this Appendix;
  - d) blue transit counterfoil sheets. See page 12 of this Appendix;
  - e) yellow exportation and re-importation voucher. See pages 13 and 16 of this Appendix;
  - f) white importation and re-exportation voucher. See pages 14 and 15 of this Appendix;
  - g) blue transit vouchers. See pages 17 of this Appendix; and
  - h) white, yellow or blue general list and continuation sheets. See page 18 of this Appendix.
- 3. The movement of goods on a carnet is covered by sets of carnet sheets. For example, customs would use a set of yellow exportation and re-importation counterfoil sheets and vouchers to document the movement of Canadian goods on a Canadian carnet and a set of white importation and re-exportation counterfoil sheets and vouchers to document the movement of foreign goods.
- 4. The counterfoil sheets remain in the carnet. The vouchers serve as the appropriate customs document and are removed from the carnet document after completion.
- 5. The vouchers are divided into eight sections: sections A to F are to be completed by the holder, section G is to be completed by the issuing association at the time of issuance, and section H is to be completed in as much detail as possible by customs.
- 6. While the texts of sections A to E are similar for all the vouchers, the holder's declaration and the record of the action taken by customs (sections F and G) vary according to the operation covered (exportation, transit, re-importation, etc.).
- 7. The reverse of the vouchers is printed with a list in the same form as that on the reverse of the front cover. The item numbers entered on the vouchers must be the same as those used in drawing up the general list. One column is added for use by customs (e.g., to show classification number, rate of duty, etc. for each item).
- 8. The information listed on the counterfoil duplicates the main items appearing in section F and H of the voucher.
- 9. The identifying A.T.A. Carnet number of the carnet assigned by the issuing association must be shown on the front cover and on each counterfoil sheet and voucher.

### **Front Cover**

Colour: GREEN

Issuing Association Association émettrice

INTERNATIONAL GUARANTEE CHAIN CHAINE DE GARANTIE INTERNATIONALE

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

FOR TEMPORARY ADMISSION OF GOODS

POUR L'ADMISSION TEMPORAIRE DES MARCHANDISES

CUSTOMS CONVENTION ON THE A.T.A. CARNET FOR THE TEMPORARY ADMISSION OF GOODS

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			ge 3/Avant de remplir le carnet, lire la notice en page 3 de la couverture)
А	C	A. HOLDER AND ADDRESS /Titulaire et adresse	G. FOR ISSUING ASSOCIATION USE /Réservé a l'association émettrice FRONT COVER/ Couverture
7	A		a) CARNET No.
			Carnet N°.
Α	R		
	Ν		Number of continuation sheets:
	E		Nombre de feuilles supplémentaires
C	T	B. REPRESENTED BY*/Représenté par*	b) ISSUED BY/Delivré par
Α	-00		
R	Λ		
	A		
Ν	T		
E	Α	C. INTENDED USE OF GOODS/ Utilisation prévue des	c) VALID UNTIL/Valable jusqu'au
T		marchandises	$I_{\cdots} = I_{\cdots} = I_{\cdots$
			year month day (inclusive)
			année mois jour (inclus)
		P. This carnet may be used in the following countries/Cus	stoms territories under the guarantee of the associations listed on page
TO BE RETURNED TO THE ISSUING CHAMBER MINEDIATELY AFTER USE. / A RETOUNNER A LA CHAMBRE EMETTRICE MANEDIATEMENT APPES UTILISATION		The holder of this Carnet and his representative will be he country/Customs territory of departure and the countries/	eld responsible for compliance with the laws and regulations of the Customs territories of importation. A charge pour le titulaire et son territories of importation. A charge pour le titulaire et son territories of depart et des pays/territories douanier de départ et des pays/territories douanier de dipportation.
BER			Signature of authorised official and Issuing
HAH		H. CERTIFICATE BY CUSTOMS AT DEPARTURE I	Association stamp/ Signature du délégué et
3 9		Attestation de la douane, au départ	timbre de l'association émettrice
TO THE ISSUM		a) Identification marks have been affixed as indicated i against the following item No(s) of the General List Apposé les marques d'identification mentionnées dans l	
뮻		regard du (des) numéro(s) d'ordre suivant(s) de la liste	
置		générale	
퓚			
18 O.			
177		b) GOODS EXAMINED*/Vérifié les marchandises*	Place and Date of Issue (year/month/day)
		Yes/Oui <b>No</b> /Non	Lieu et date d'émission (année/mois/jour)
			J.
		c) Registered under Reference No.*	
		Enregistré sous le numéro.*	
		d)	
		Customs Office Place Date (year/month/day) Sign	nature and Stamp
		Bureau de douane Lieu Date (année/mois/jour) Sig	gnature et timbre X Signature of Holder/Signature du titulaire

\*If applicable/ \*S'il y a lieu

Memorandum D8-1-7 February xx, 2005

## **Inside Front Cover – General List**

Colour: GREEN

# A.T.A. CARNET GENERAL LIST/LISTE GENERALE CARNET A.T.A.

item No./ N° d'ordre	Trade description of goods and marks and numbers, if any! Désignation commerciale des marchandises et, le cas échéant, marques et numéros	Number of Pieces/ Nombre de Pièces	Weight or Volume/ Poids ou Volume	Value*/ Valeur*	origin/ origin/ **pays d'origne	For Customs Use/ Réservé à la douane identification marks/ Marques d'identification
1	2	3	4	5	6	7
		3	4	5	6	
TOTAL or CA	ARRIED OVER / TOTAL ou A REPORTER			1		



\*Commercial value in country/customs territory of issue and in its currency, unless stated differently /\*Valeur commerciale dans le pays'territoire douanier d'émission et dans sa monnaie, sauf indication contraire

"Show country of origin if different from country/customs territory of issue of the Carnet, using ISO country codes./\*\*Indiquer le pays d'origine s'il est différent du pays'territoire douanier d'émission du carnet, en utilisent le code international des pays ISO

# **Exportation/Re-importation Counterfoil Sheet**

(Double Sided)

Colour: YELLOW

E E X X	1. The goods described in the General List under term No.(s) Les marchandises énumérées à la liste générale sous la(s) fit*(s)  have been exported
P P O O R R T T	2. Final date for duty-free re-importation (Date limite pour la réimportation en tranchise  year / month / day / année / mois / jour /
A	3. Other remarks*///outres mentions*
Counterfoil Souche No.JN*	4. 5. 6.  Customs Office Place Date (year/month iday) Signature and Stamp  Bureau de douane Lieu Date (année/mos/pur Signature et Timbre
R E     M M P O R T A T     0	1. The goods described in the General List under Kern No.(s) Les manchandises énumérées à la liste générale sous le(sl N°(s))  which were temporarily exported under cover of exportation voucher(s) No.(s) exportées temporariement sous couvert du (des) volet(s) d'exportation N° (s)  du précent camet ont été réimportées*  2. Other remarks 1/4 ultres mentions*  6.
N N Counterfoil Souche No.JN*	3. 4. 5. Signature and Stamp Customs Office Place Date (year month stay) Signature et Timbre Eureau de douane Lieu Date (année most/pur
E E X X P P	The good's described in the General List under Item No.(s)  Les marchandises énumérées à la liste générale sous le(s) N*(s)      have been exported ont été exportées
0 0 R R	Final date for duty-free re-importation (Date limite pour la réimportation en tranchise     year / month / day / armée / moss / jour / i
<b>T</b> T	
	3. Other remarks*////////es mend/ons*
T T A A T T I I O O	3. Other remarks*/Autree mentions*  7.  4. Customs Office Place Date (year month iday) Sugnature and Stamp Sugnature at Trintine
T T A A T T I I I I I I I I I I I I I I	3. Other remarks*/Autres mentions*  4. S. 6. Customs Office Place Date (year month day) Signature and Stamp
T T A A T T T I I I I I I I I I I I I I	4. Customs Office Bureau de douare  Place Lieu Date (year imonth iday) Date (year imonth iday) Signature and Stamp Signature of Timize  1. The goods described in the General List under frem No.(s) Les merchandises d'numéries à la lete générale sous E(q) N°(s)  which were temporantly exported under cover of exportation youcher(s) No.(s) exportées temporarement sous couvert du (des) voiet(s) d'exportation N° (s) du présent carnet ont été réimporte

DO NOT REMOVE FROM THE CARNET / NE PAS DETACHER DU CARNET

# Importation/Re-exportation Counterfoil Sheet

(Double Sided)

Colour: WHITE

	1. The goods described in the Ger	noral List under from No.(s)		
M M	Les marchandises énumérées à i			
P P	2. Final date for re-exportation/pro	ont été importées temporairement		
R R	Date limite pour la réexportation/i	la représentation à la douane, des n	marchandises*	year   month   day
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A A T T	3. Registered under reference No.	Tr Enregistre sous le N		
60	4. Other remarks V Autres mentions	s*		
N N				
Counterfoil Souche	5.	6.	7.	Signature and Sta
No.J//*	Customs Office Bureau de douane	Place Lieu	Date (year/month/day) Date (année/mois/jour	Signature et Tim
100	The goods described in the Ger	and list and a law No. (a)	1.97	
R R	Les marchandises énumérées à i	la liste générale sous le(s) N°(s) ed under cover of importation vou	ucheris) No.(s)	
EE	Importées temporairement sous o	couvert du (des) volet(s) d'importatio orted*) du présent carnet, ont été r	on N° (s)	
X X P P O	Action taken in respect of good     Mesures prises à l'égard des mai	ds produced but not re-exported* rchandises représentées mais non r	réexpartées*	
RRTT				
A A	<ol> <li>Action taken in respect of good Mesures prises à l'égard des mai</li> </ol>	ds not produced and not intended rchandises non représentées et non	d for later re-exportation * n destinées à une réexportation uitérie	The second secon
010				
N N	Registered under reference No.			
Counterfoil. Souche	5.	6.	7.	
No.///	Customs Office Bureau de douane	Place Lieu	Date (year/month/day) Date (année/mois/jour	Signature and Sta Signature et Tim
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P P				have been temporarily imported ont été importées temporairement
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T 7				année I mois I jour I
		A Company of the Company of the Company		8.
A A	3. Registered under reference No.	."/ Enregistre sous le N""		
A A T T	Registered under reference No.	."/ Enregistre sous le N "		
A A	Registered under reference No.     Other remarks*/ Autres mention.			
A A T T T O N N N	4. Other remarks / Autres mention.	5*.		
A A T T T O O			7, Date (year/monthitay)	Signature and St.

"If applicable' "STY to REMOVE FROM THE CARNET / NE PAS DETACHER DU CARNET

# **Transit Counterfoil Sheet**

(Double Sided)

Colour: BLUE

- 10		Clearance for transit /Dédouarement pour le trans  1. The goods described in the General List under  ( se manhandines équipérées à la liste pérérale	er item No.(s)					
Т	T	Les in archandises énuir érées à la liste générale have been despatched in transit to the Custo ont été expédiées en transit sur le bureau de doi	vane de					
R	R	<ol> <li>Final date for re-exportation/production to the Date limite pour la réexportation/la représentatio</li> <li>Registered under reference No. **Enregistré si</li> </ol>	n Customs of anodes	p.A.	year / month		1 /	
Α	А	<ol> <li>Registered under reference No. 9 Emrequare at</li> </ol>	ous le N°*		année / mois	<b>1</b> jour	1 1	
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s	s							(
1	1	Customs Office  Bureau de douane	Place Lieu	Date (year/month klay)  Date (année/mois/our)		Signature a	nd Stamp et Timbre	
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Counter Souct	foil/				6.			
No.//\	"	3.	4.	5.				
	1	Customs Office	Place	Date (year/month/day)		Signature a	nd Stamp	
	_	Bureau de douarre	Lieu	Date (année/a ois/jour		Signature	et Timbre	
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	R	have been despatched in transit to the Custo ont été expédiées en transit sur le bureau de doi 2. Final date for re-exportation/production to the	e Customs of goods*		year / month	Letanz	1 1	
	A	Date limite pour la réexportation/la représentatio 3. Registered under reference No.*V Enregistré si	n à la douane des marchandises ous le N°*	s*		l jour	i i	
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		Other remarks*/Autres mentions*						
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R A N S I T Counter Souch No.Jh	R A N S I T T R A	Clearance for trains! (Dislocument end pour he form  1. The goods described in the General List und.  Les aranchardes énue réset à la late général have been despatched in trains! to the Custo ord éée expédiée se frantal es à la late général have been despatched in trains! to the Custo ord éée expédiée se frantal es à la late général have been despatched in trains! to the Custo Oble lai de pour la réexportation la représentatio  3. Registered under reference No N'Emregistré se Bureau de douarre  Certificate of discharge by the Custo ms Office et 1. The goods specified in paragraph 1 shove ha Les aranchardes visées au paragraphe 1 chée 2. Other remarks! //lutine arenthors!  3.  Customs Office Bureau de douarre  Clearance for trains! (Déviouarres est pour le frant 1. The goods described in the General List und. Les aranchardes envisées as à late général have been despatched in trains! to the Custo Les des la late général have been despatched in trains! to the Custo 2. Final date for re-exportation/far agrécemble o 3. Registered under reference No. V Emregistré s	it is ritem No.(s)	Date (year fronth day) Date (anniewir ologlour  6.  Date (year fronth day) Date (warniewir ologlour  5.  Date (year fronth day) Date (anniewir ologlour	année / mois  7.  8.  year / month année / mois	Iday I (our  Signature a Signature a Signature a Signature	et Till bre	
R A N S I T Counter Souch No.Jh	R A N S I T T R A N	Clearance for trainst (Dislocument end pour he form 1. The goods described in the General List und. Les aranchardes énue réset à la late générale have been despatched in trainst to the Custo ord élé expédiée are foratral en le hoursu de lois 2. Dislocument de la commandation de	it is ritem No.(s) acus le (h) n' (c) me Office at	Date (year/month day) Date (annéerir ois/our   Date (year/month day) Date (annéerir ois/our	année / mois  7.  8.  year / month année / mois	day	nd Stamp et Timbre	7
R A N S I T Counter Souch No.Jh	R A N S I T T R A N	Clearance for trainst (Dislocument end pour he form 1. The goods described in the General List und. Les aranchardes énuerées à la late générale have been despisched in trainst to the Custo ord élé egyétée se trainst a la late générale have been despisched in trainst to the Custo ord élé egyétée se trainst a la late générale have been despisched in trainst to the Custo ord élé egyétée se trainst aux et pursue de la Registered under reference No M'Emeglatré se  Lustoma Office Bureau de douane  Certificate of discharge by the Customa Office of 1. The goods specified in paragraph 1 shove ha Les aranchardes vivées au paragraphe 1 civée 2. Other remarket/Autres arentions*  3.  Customa Office Bureau de douane  Clearance for trainst (Dislocument ent pour he brant 1. The goods described in the General List und. Les aranchardes éviées au la late générale have been despisched in the General List und. Les aranchardes éviées aranchardes vivées aranchardes have been despisched in the General List und. Les aranchardes éviées et branta et à la late générale have been despisched in the General List und. Les aranchardes éviées et production de la late générale have been despisched in the General List und. Les aranchardes éviées et production de la late générale have been despisched in the General List und. Les aranchardes éviées et production de la late générale have been despisched in the General List und. Les aranchardes éviées et production de la late générale have been despisched in the General List und. Les aranchardes éviées et production de la late générale have been despisched in the General List und. Les aranchardes éviées et production de la late générale have been despisched in the General List und. Les aranchardes éviées et la late générale de la late générale d	the streem No.(s) are the No.(s) are	Date (year/month day) Date (annéwir oispour  6.  Date (year/month day) Date (seminer oispour) Date (year/month day) Date (seminer oispour)  5.  Date (year/month day) Date (annéwir oispour) Date (year/month day) Date (annéwir oispour)  6.  Date (year/month day) Date (annéwir oispour)  6.  Date (year/month day) Date (annéwir oispour)	année / mois  7.  8.  year / month année / mois	day	et Tie bre	August 1
R A N S I T Counter Souch No.Jh	RANSIT TOUL	Clearan ce for trainst (Delocument end pour le bron  1. The goods described in the General List und.  Les aranhandes énumérés à la late générale have been despatched in trainst to the Custo Les aranhandes énumérés à la late générale have been despatched in trainst to the Custo Customs Office  Bureau de docume  Customs Office  Bureau de docume  Certificate of discharge by the Customs Office of 1. The goods specified in paragraph 1 above ha Les aranhandes visées au paragraph 2.  Customs Office  Bureau de docume  Certificate of discharge by the Customs Office of 1. The goods specified in paragraph 2.  Customs Office  Bureau de docume  Customs Office  Bureau de docume  Clears no for trainst Coleioumes et pour le bron Les aranhandes visées au fectiva List und Les aranhandes visees au fectiva List und Les aranhandes visees au fectiva List und Les aranhandes visees au fectivation des visées au fectivation des	the streem No.(s) are the No.(s) are	Date (year/month day) Date (annéwir oispour  6.  Date (year/month day) Date (seminer oispour) Date (year/month day) Date (seminer oispour)  5.  Date (year/month day) Date (annéwir oispour) Date (year/month day) Date (annéwir oispour)  6.  Date (year/month day) Date (annéwir oispour)  6.  Date (year/month day) Date (annéwir oispour)	année / mois  7.  8.  year / month année / mois	day	nd Stamp et Timbre	Angel Company
R A N S I T Counter No.J/h	RANSIT TOUL	Clearance for trainst (Dislocument end pour he form 1. The goods described in the General List und. Les aranchardes énuerées à la late générale have been despisched in trainst to the Custo ord élé egyétée se trainst a la late générale have been despisched in trainst to the Custo ord élé egyétée se trainst a la late générale have been despisched in trainst to the Custo ord élé egyétée se trainst aux et pursue de la Registered under reference No M'Emeglatré se  Lustoma Office Bureau de douane  Certificate of discharge by the Customa Office of 1. The goods specified in paragraph 1 shove ha Les aranchardes vivées au paragraphe 1 civée 2. Other remarket/Autres arentions*  3.  Customa Office Bureau de douane  Clearance for trainst (Dislocument ent pour he brant 1. The goods described in the General List und. Les aranchardes éviées au la late générale have been despisched in the General List und. Les aranchardes éviées aranchardes vivées aranchardes have been despisched in the General List und. Les aranchardes éviées et branta et à la late générale have been despisched in the General List und. Les aranchardes éviées et production de la late générale have been despisched in the General List und. Les aranchardes éviées et production de la late générale have been despisched in the General List und. Les aranchardes éviées et production de la late générale have been despisched in the General List und. Les aranchardes éviées et production de la late générale have been despisched in the General List und. Les aranchardes éviées et production de la late générale have been despisched in the General List und. Les aranchardes éviées et production de la late générale have been despisched in the General List und. Les aranchardes éviées et la late générale de la late générale d	the streem No.(s) are the No.(s) are	Date (year/month day) Date (annéwir oispour  6.  Date (year/month day) Date (seminer oispour) Date (year/month day) Date (seminer oispour)  5.  Date (year/month day) Date (annéwir oispour) Date (year/month day) Date (annéwir oispour)  6.  Date (year/month day) Date (annéwir oispour)  6.  Date (year/month day) Date (annéwir oispour)	année / mois  7.  8.  year / month année / mois	day	nd Stamp et Timbre	\(\frac{1}{2}\)
R A N S I T R A N S I T T R	RANSIT TOOL	Clearance for trainst (Dislocument end pour he form 1. The goods described in the General List und. Les aranchardes énuerées à la late générale have been despisched in trainst to the Custo ord élé egyétée se trainst a la late générale have been despisched in trainst to the Custo ord élé egyétée se trainst a la late générale have been despisched in trainst to the Custo ord élé egyétée se trainst aux et pursue de la Registered under reference No M'Emeglatré se  Lustoma Office Bureau de douane  Certificate of discharge by the Customa Office of 1. The goods specified in paragraph 1 shove ha Les aranchardes vivées au paragraphe 1 civée 2. Other remarket/Autres arentions*  3.  Customa Office Bureau de douane  Clearance for trainst (Dislocument ent pour he brant 1. The goods described in the General List und. Les aranchardes éviées au la late générale have been despisched in the General List und. Les aranchardes éviées aranchardes vivées aranchardes have been despisched in the General List und. Les aranchardes éviées et branta et à la late générale have been despisched in the General List und. Les aranchardes éviées et production de la late générale have been despisched in the General List und. Les aranchardes éviées et production de la late générale have been despisched in the General List und. Les aranchardes éviées et production de la late générale have been despisched in the General List und. Les aranchardes éviées et production de la late générale have been despisched in the General List und. Les aranchardes éviées et production de la late générale have been despisched in the General List und. Les aranchardes éviées et production de la late générale have been despisched in the General List und. Les aranchardes éviées et la late générale de la late générale d	the streem No.(s) are the No.(s) are	Date (year/month day) Date (annéwir oispour  6.  Date (year/month day) Date (seminer oispour) Date (year/month day) Date (seminer oispour)  5.  Date (year/month day) Date (annéwir oispour) Date (year/month day) Date (annéwir oispour)  6.  Date (year/month day) Date (annéwir oispour)  6.  Date (year/month day) Date (annéwir oispour)	sanée / mois 7.  S.  year / month année / mois	day	nd Stamp et Timbre	

"If applicable' "Sily a lieu

DO NOT REMOVE FROM THE CARNET / NE PAS DETACHER DU CARNET

# **Exportation Voucher**

Colour: YELLOW

A.T.A. CARNET CARNET A.T.A.

Е	Ε	A. HOLDER AND ADDRESS /Titulaire et adresse	G. FOR ISSUING ASSOCIATION USE /Réservé a l'association émettrice EXPORTATION VOUCHER No. Volet d'exportation N°
ХPО	XPO		a) CARNET No. Camet N°
R	R	B. REPRESENTED BY*/Représenté par*	b) ISSUED BY/Delivré par
TAT.	T A T	* *	
Z 0 Z	/ 0 ×	C. INTENDED USE OF GOODS/ Utilisation prévue des marchandises	c) VALID UNTIL/Valable jusqu'au
			<b>year month day (inclusive)</b> année mois jour (inclus)
		D. MEANS OF TRANSPORT*/ Moyens de transport*	FOR CUSTOMS USE ONLY/ Réservé a la douane
			H. CLEARANCE ON EXPORTATION/ Dédouanement à l'exportation
			The goods referred to in the above declaration have been exported/ Les marchandises faisant l'objet de la déclaration cicontre ont été exportées.
		E. PACKAGING DETAILS (Number, Kind, Marks, etc.)*/ Détail d'emballage (nombre, nature, marques, etc.)*	b) Final date for duty-free re-importation:/ Date limite pour la réimportation en franchise:
			1
		F. TEMPORARY EXPORTATION DECLARATION/	<b>year month day</b> année mois jour
		Déclaration d'exportation temporaire	c) This voucher must be forwarded to the Cusoms Office at:" / Le présent voiet devra être transmis au bureau de douane de: "
		I, duly authorised :/ Je soussigné, dûment autorisé :	d) Other remarks:" / Autres mentions: *
		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 reprises à la liste générale des marchandises sous le(s) N° (s).	
			At / A  Customs office / Bureau de douane
		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.	Date (year/month/day) Signature and Stamp Date (année/mois/jour) Signature et Timbre
		<ul> <li>confirm that the information given is true and completel certifie sincères et complètes les indications portées sur le présent volet.</li> </ul>	Place Date (year/month/day) / / / / / / Lieu Date (année/mois/jour
			Name
			Signature X X

\*If applicable/ \*S'il y a lieu

# **Importation Voucher**

Colour: WHITE

A.T.A. CARNET CARNET A.T.A.

L	1	A.	HOLDER AND ADDRESS /Titulaire et adresse	10.00	IMF Vol	PORTA et d'imp	TION VO	OUCHE		/Résen	vé a l'association é	mettrice
<b>≥</b> POR	MPOR					RNET N net N°	lo.					
TAT	TAT	B.	REPRESENTED BY*/Représenté par*	b) I	ISSI	UED BY	<b>(</b> IDelivré	é par				
_ O Z	, O N		INTENDED USE OF GOODS/ Utilisation prévue des marchandises				ΓILIValal year année		u'au <b>mont</b> mois	h	<b>/</b> day (inclusive) jour (inclus)	
		D.	MEANS OF TRANSPORT*/ Moyens de transport*	H. (	Th te	ARAN ne good mpora	CE ON I	IMPORT red to in orted/ L	ATION/ [ n the abores marche	Dédouar ve decla andises	rvé a la douane nement à l'importat. aration have been faisant l'objet de la porairement.	
			PACKAGING DETAILS (Number, Kind, Marks, etc.)*/ Détail d'emballage (nombre, nature, marques, etc.)*	b)	Fi po	nal dat our la ré	e for re exporta	-exporta tion/la re	eprésentat	tion à la	to Customs*/Date douane:	e limite
							ır	mont	h	da	у	
			TEMPORARY IMPORTATION DECLARATION/ Déclaration d'importation temporaire		_	ann		mois		jou , _		
		45. 111	uly authorised:/ Je soussigné, dûment autorisé:	c)	К	1 <del></del>				250	istré sous le N°*	
		a)	declare that I am temporarily importing in compliance with the conditions laid down in the laws and regulations of the country/Customs territory of importation, the goods enumerated in the list overleaf and described in the General List under item No.(s)/ déclare importer temporairement, dans les conditions prévues par les lois et réglements du pays/tentioire douanier d'importation, les marchandises énumérées à la liste figurant au verso et reprises à la liste générale sous le(s) N° (s)	d)		ther re	marks:*	/ Autres	s mentions	5: *		
							Cu	stoms c	office / Bu	reau de	douane	
		b)	declare that the said goods are intended for use at/déclare que les marchandises sont destinées à être utilisées à									)
		c)	c) undertake to comply with these laws and regulations and to re-export the said 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. I m'engage à observer ces lois et	D	Date i	(année)	<b>/</b> n <b>onth/d</b> : /mois/jou	ur)	<b>Si</b> Si	<b>gnature</b> gnature	e and Stamp et Timbre	
			règlements et à réexporter ces marchandises dans les délais fixés par le bureau de douane ou à régulariser leur situation selon les lois et règlements du pays/territoire douanier d'importation.	Lie	ame.			Date (	année/mo	is/jour		
		d)	Confirm that the information given is true and complete. I certifie sincères et complètes les indications portées sur le présent volet.		gnat gnate							X

\*If applicable/ \*S'il y a lieu

# **Re-Exportation Voucher**

Colour: WHITE

A.T.A. CARNET CARNET A.T.A.

R	R E	А. І	HOLDER AND ADDRESS /Titulaire et adresse	G. FOR ISSUING ASSOCIATION USE /Réservé a l'association émettrice REEXPORTATION VOUCHER No. Volet de réexportation N°
EXPO	EXPO			a) CARNET No. Carnet N°
R T A	R T A	B. I	REPRESENTED BY*/Représenté par*	b) ISSUED BY/Delivré par
H_0Z	TION		INTENDED USE OF GOODS/ Utilisation prévue des archandises	c) VALID UNTILIValable jusqu'au year month day (inclusive) année mois jour (inclus)
		D. I	MEANS OF TRANSPORT*/ Moyens de transport*	FOR CUSTOMS USE ONLY/ Réservé a la douane  H. CLEARANCE ON RE-EXPORTATION/ Dédouanement à la réexportation  a) The goods referred to in paragraph F. a) of the holder's declaration have been re-exported.*/ Les marchandises visées au
			ACKAGING DETAILS (Number, Kind, Marks, etc.)*/ étail d'emballage (nombre, nature, marques, etc.)*	paragraphe F.a) de la déclaration ci-contre ont été réexportées.*  b) Action taken in respect of goods produced but not re- exported.*/ Mesures prises à l'égard des marchandises représentées mais non réexportées.*
		ré	E-EXPORTATION DECLARATION Déclaration de exportation uly authorised : Je soussigné, dûment autorisé:	<ul> <li>Action taken in respect of goods NOT produced and NOT intended for later re-exporation. */ Mesures prises à l'égard des marchandises non représentées et non destinées à une réexportation ultérieure. *</li> </ul>
		*a)	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) N* (s).	<ul> <li>d) Registered under reference No.:/*Enregistré sous le N° *</li> <li>e) This voucher must be forwarded to the Cusoms Office at:* /         Le présent volet devra être transmis au bureau de douane de: *</li> </ul>
			which were temporarily imported under cover of importation voucher(s) No.(s)/ qui ont été importées temporairement sous le couvert du (des) volet(s) d'importation N° (s)	f) Other remarks:* / Autres mentions: *  At / A
		*b)	of this carnet I du présent carnet  declare that goods produced against the following item No.(s) are not intended for re-exporation:/ déclare que les marchandises représentées et reprises sous le(s) N° (s) suivant(s) ne sont pas destinées à la réexportation:	Customs office / Bureau de douane
		*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 repnses sous le(s) N° (s) suivant(s) ne seront pas réexportées utérieurement:	Date (year/month/day) Signature and Stamp Date (année/mois/jour) Signature et Timbre
		*d)	in support of this declaration, present the following documents: / présente à l'appui de mes déclarations, les documents suivants:	Place Date (year/month/day) / / Lieu Date (année/mois/jour  Name Nom
		e)	confirm that the information given is true and completel certifie sincères et complètes les indications portées sur le présent volet	Signature X X

\*If applicable/ \*S'il y a lieu

# **Re-Importation Voucher**

Colour: YELLOW

A.T.A. CARNET CARNET A.T.A.

RE_SP	REIMP.	A.	HOLDER AND ADDRESS /Titulaire et adresse	G. FOR ISSUING ASSOCIATION USE /Réservé a l'association émettrice REIMPORTATION YOUCHER No. Volet de réimportation N°  a) CARNET No. Carnet N°
ORTA	ORTA	В.	REPRESENTED BY*/Représenté par*	b) ISSUED BY/Delivré par
T O N	T I O N		INTENDED USE OF GOODS/ Utilisation prévue des marchandises	c) VALID UNTIL/Valable jusqu'au  / / / year month day (inclusive) année mois jour (inclus)
		D.	MEANS OF TRANSPORT*/ Moyens de transport*	FOR CUSTOMS USE ONLY/ Réservé a la douane  H. CLEARANCE ON RE-IMPORTATION/ Dédouanement à la réimportation  a) The goods referred to in paragraph F. a) and b) of the holder's declaration have been re-imported/ Les marchandises visées au
			PACKAGING DETAILS (Number, Kind, Marks, etc.)*/ Détail d'emballage (nombre, nature, marques, etc.)*	paragraphe F.a) et b) de la déclaration ci-contre ont été réimportées.  b) This voucher must be forwarded to the Customs Office at*/ Le présent volet devra être transmis au bureau de douane de *
			RE-IMPORTATION DECLARATION/ Déclaration de réimportation temporaire uly authorised: / Je soussigné, dûment autorisé :	c) Other remarks:* / Autres mentions:*
		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 reprises à la liste générale sous le(s) N° (s)	
			were temporarily exported under cover of exportation voucher(s) No.(s)/ ont été exportées temporariement sous le couvert du(des) voiet(s) d'exportation N° (s)  request duty-free re-importation of the said goods/ demande la réimportation en franchise de ces	At / A
		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 ouvraison à l'étranger, sauf celles énumérées sous le(s) N° (s)*:	<b>J</b> Date (year/month/day) Signature and Stamp  Date (année/mois/jour) Signature et Timbre
		с)	declare that goods of the following item No.(s) have not been re-imported*: / déclare ne pas réimporter les marchandises reprises sous le(s) N* (s) suivant(s)*	Place Date (year/month/day)
		d)	confirm that the information given is true and complete I certifie sincères et complètes les indications portées sur le présent volet.	Signature X X Signature

\*If applicable/ \*S'il y a lieu

# Transit Voucher

Colour: BLUE

A.T.A. CARNET CARNET A.T.A.

_			
		A. HOLDER AND ADDRESS /Titulaire et adresse	G. FOR ISSUING ASSOCIATION USE /Réservé a l'association émettrice TRANSIT VOUCHER No.
Т	T		Volet de transit N° a) CARNET No.
R	R		Carnet N°
Α	A		
N	N	B. REPRESENTED BY*/Représenté par*	b) ISSUED BY/Delivré par
S	S		
I	1	C. INTENDED LISE OF COODS// Milesting nations does	c) VALID UNTIL/Valable jusqu'au
T	T	C. INTENDED USE OF GOODS/ Utilisation prévue des marchandises	C) VALID UNTILIVALABLE jusqu'au
			year month day (inclusive) année mois jour (inclus)
		D. MEANS OF TRANSPORT*/ Moyens de transport*	FOR CUSTOMS USE ONLY/ Peservé a la douane H. CLEARANCE FOR TRANSIT/ Dédouanement pour le transit a) The goods referred to in the above declaration have been cleared for transit to the Customs Office at: / Les marchandises faisant fobjet de la déclaration c-contre ont été dédouanées pour le transit sur le bureau de douane de :
		E. PACKAGING DETAILS (number, kind, marks, etc.)*/ Détail d'emballage (nombre, nature, marques, etc.)*	b) Final date for re-exportation/production to Customs*/Date limite pour la réexportation/la représentation à la douane des marchandises*- year month day (inclusive) année mois jour (inclus)  c) Registered under reference No.*/ Enregistré sous le N°*
		F. DECLARATION OF DESPATCH IN TRANSIT/	d) Customs seals applied*/Scellements douaniers apposés*
		Déclaration d'expédition en transit	e) This voucher must be forwarded to the Customs Office at :*/ Le présent volet devra être transmis au bureau de douane de :*
		I, duly authorised :/ Je soussigné, dûment autorisé :	
		a) declare that I am despatching to: I déclare expédier à:	At / A  Customs office / Bureau de douane
			Date (year/month/day) Signature and Stamp
		In compliance with the conditions laid down in the laws and regulations of the countryl Customs	Date (année/mois/jour) Signature et Timbre
		territory of transit, the goods enumerated in the list overleaf and described in the General List under	Certificate of discharge by the Customs Office at destination  Certificat de décharge du bureau de destination
		item No.(s)/ dans les conditions prévues par les lois et réglements du pays/territoire douanier de transit, les marchandises énumérées à la liste figurant au verso et reprises à la liste général sous le(s) N° (s)	f) The goods referred to in the above declaration have been re- exported/produced*/ Les marchandises faisant l'objet de la déclaration ci-contre ont été réexportées/représentées*
			g) Other remarks* / Autres mentions*
		b) undertake to omply with the laws and regualtions of the country/Customs territory of transit and to produce these goods with seals (if any) intact, and this Carnet to the Cutoms Office of destination within the period stipulated by the Customs/	At/ A
		m'engage à observer les lois et réglements du paysflernloire douanire de transil et à représenter ces marchandises , le cas échéant sous scellements infacts, en même temps que le présent carnet au bureau de douane de destination dans le délai fixé par la douane.	Date (year/month/day) Date (armée/mois/jour)  Place Date (year/month/day)
		<ul> <li>c) confirm that the information given is true and complete / certifie sincères et complétes les indications portées sur le présent volet.</li> </ul>	Place Date (year/month/day) / / Lieu Date (année/mois/jour)  Name Nom
			Signature X X

\*If applicable/ \*S'il y a lieu

## **General List – Continuation Sheets**

(Back of all Sheets)

Colour: WHITE, YELLOW or BLUE

#### CARNET A.T.A. A.T.A. CARNET GENERAL LIST/LISTE GENERALE

item No J N° d'ordre	Trade description of goods and marks and numbers, if any! Désignation commerciale des marchandises et, le cas échéant, marques et numéros	Number of Pieces/ Nombre de Pièces	Weight or Volume' Poids ou Volume	Value*/ Valeur*	origin/ **Pays d'arigne	For Customs Use/ Réservé à la douane Identification marks/ Marques d'identification
1	2	3	4	5	6	7
TOTAL or CA	ARRIED OVER / TOTAL ou A REPORTER					

Commercial value in country/customs territory of issue and in its currency, unless stated differently /"Valeur commerciale dans le pays/territoire douanier d'émission et dans sa monnaie, sauf indication contraire
"Show country of origin if different from country/customs territory of issue of the Carnet, using ISO country codes."
"Indicarnet le pays d'origine s'il est différent du pays/territoire douanier d'émission du carnet, en utilisant le code international des pays ISO

#### **Inside Back Cover**

#### Colour: GREEN

#### NOTES ON THE USE OF A.T.A. CARNET

- All goods covered by the Camet shall be entered in columns 1 to 6 of the General List. If the space provided for the General List on the reverse of the front cover is insufficient, continuation sheets shall be
- In order to close the General List, the totals of columns 3 and 5 shall be entered at the end of the list in figures and in writing. If the General List (continuation sheets) consists of several pages, the number of continuation sheets used shall be stated in figures and in writing in Box G of the front cover
- Each item shall be given an item number which shall be entered in 3. column 1. Goods comprising several separate parts (including spare parts and accessories) may be given a single item number. If so, the parture, the value and, if necessary, the weight of each separate part shall be entered in column 2 and only the total weight and value should appear in columns 4 and 5.
- When making out the lists on the vouchers, the same item numbers shall be used as on the General List.
- To facilitate Customs control, it is recommended that the goods (including separate parts thereof) be clearly marked with the corresponding item number.
- Items answering to the same description may be grouped, provided that each item so grouped is given a separate item number. If the items grouped are not of the same value, or weight, their respective values, and, if necessary, weights shall be specified in column 2
- If the goods are for exhibition, the importer is advised in his own interest to enter in Box C of the importation voucher the name and address of the exhibition and of its organiser.
- The Camet shall be completed legible and using permanent ink.
- All goods covered by the Carnet should be examined and registered in the country/Customs territory of departure and, for this purpose should be presented together with the Carnet to the Customs there, except in cases where the Customs regulations of that country/Customs territory do not provide for such examination.
- 10. If the Carnet has been completed in a language other than that of the country/Customs territory of importation, the Customs may require a
- 11. Expired Camet and Carnets which the holder does not intend to use 11. Le titulaire restitue à l'association émettrice les carnets périmés ou again shall be returned by him to the issuing association.
- 12. Arabic numerals shall be used throughout
- 13. In accordance with ISO Standard 8601, dates must be entered in the following order : year/month/day
- 14. When blue transit sheets are used, the holder is required to present the Carnet to the Customs office placing the goods in transit and subsequently, within the time limit prescribed for transit, to the specified Customs "office of destination". Customs must stamp and sign the transit vouchers and counterfoils appropriately at each stage.

#### NOTICE CONCERNANT L'UTILISATION DU CARNET A.T.A.

- Toutes les marchandises placées sous le couvert du carnet doivent figurer dans les colonnes 1 à 6 de la liste générale. Lorsque l'espace réservé à celie-ci, au verso de la couverture, n'est pas suffisant, il y a lieu d'utiliser des feuilles supplémentaires.
- A l'effet d'arrêter la liste générale, on doit mentionner à la fin, en chiffres et en toutes lettres, les totaux des colonnes 3 et 5. Si la liste générale (feuilles supplémentaires) comporte plusieurs pages, le nombre de réuilles supplémentaires doit être indiqué en chiffres et en toutes lettres dans la case G de la couverture.
- Chacune des marchandises doit être affectée d'un numéro d'ordre qui doit être indiqué dans la colonne 1. Les marchandises comportant des parties séparées (y compris les pièces de rechange et les accessoires) peuvent être affectées d'un seul numéro d'ordre. Dans ce cas, il y a lieu de préciser, dans la colonne 2, la nature, la valeur et, en tant que de besoin, le poids fot chaque partie, seuls le poids total et la valeur totale devant figurer dans les colonnes 4 et 5.
- Lors de l'établissement des listes des volets, on doit utiliser les mêmes numéros d'ordre que ceux de la liste générale.
- Pour faciliter le contrôle douanier, il est recommandé d'indiquer lisiblement sur chaque marchandise (y compris les parties séparées) le numéro d'ordre correspondant.
- Les marchandises de même nature peuvent être groupées, à condition qu'un numéro d'ordre soit affecté à chacune d'entre elles. Si les marchandises groupées ne sont pas de même valeur ou poids, on doit indiquer leur valeur et, s'il y a lieu, leur poids respectif dans la colonne
- Dans le cas des marchandises destinées à une exposition, il est conseillé à l'importateur, dans son propre inférêt, d'indiquer dans la case C du volet d'importation, le nom de l'exposition et le lieu où elle se tient ainsi que le nom et l'adresse de son organisateur.
- Le carnet doit être rempli de manière lisible et indélébile
- Toutes les marchandises couvertes par le carnet doivent être vérifiées et prises en charge dans le pays/ternitoire douanier de départ et y être présentées à cette fin, en même temps que le carnet, à la douane, sauf dans les cas où cet examen riest pas present par la réglementation douanière de ce pays/ternitoire douanier.
- 10. Lorsque le camet est rempli dans une autre langue que celle du pays/ territoire douanier d'importation, la douane peut exiger une traduction.
- dont il n'a plus l'usage
- 12. Toute indication chiffrée doit être exprimée en chiffres arabes.
- 13. Conformément à la Norme ISO 8601, les dates doivent être indiquées
- 14. Lorsqu'il est fait utilisation des feuillets bleus pour une opération de transit, le titulaire est tenu de présenter son carnet au bureau de mise en transit et ultérieurement, dans les délais fixés pour cette opération, au bureau désigné comme "bureau de destination" de l'opération de transit. Les services douaniers ont l'obligation de donner aux souches et aux volets de ces feuillets la suite qu'il convient.

## **Back Cover**

Colour: GREEN

	Guaranteeing Associations members of IBCC/A.T.A. International Guarantee Chain.  Associations Garantes membres de la Chaîne de Garantie Internationale A.T.A/BICC
	13000 and the California and the Critical and California and the Calif
	Box reserved for use by the issuing Chamber of Commerce Cadre réservé à la Chambre de Commerce émettrice
	As a user of this A.T.A Carnet, you are entitled to the assistance of your
	A.T.A. contact person at the Chamber of Commerce and Industry of :
	Utilisateur de ce Carnet A.T.A., vous bénéficiez de l'assistance de votre correspondant A.T.A. à la Chambre de Commerce et d'Industrie de :
26-06	*
Mr/Mrs : M./Mme :	
Address : Adresse :	
Tel:	
Fax:	
E-mail:	
	TO WHOM YOU MUST RETURN THIS CARNET AFTER USE A QUI VOUS DEVEZ IMPERATIVEMENT RETOURNER CE CARNET APRES UTILISATION

## REFERENCES

ISSUING OFFICE –	HEADQUARTERS FILE –
Tariff Policy Division	EAQ 6576-3
LEGISLATIVE REFERENCES –	OTHER REFERENCES –
N/A	Customs Co-operation Council – A.T.A. Handbook
	D3-1-1, D8-1-1, D8-1-2, D8-1-4, D8-1-5, D8-1-8, D8-2-11,
	D10-14-11
SUPERSEDED MEMORANDA "D" –	
D8-1-7, January 25, 1999	

Services provided by the Canada Border Services Agency are available in both official languages.