

ATA Carnet for travelling to and from the UK.

As racers may have seen, despite efforts to find an alternative arrangement that both Motorsport UK and the Auto-Cycle Union understands at present that an ATA Carnet will be required to temporarily move motorsport vehicles and equipment across the UK border post January 1st. An ATA Carnet is an international Customs document that operates like a passport for your goods. It allows the temporary importation of goods into countries that are part of the ATA Carnet system (the EU and 40+ additional countries) and avoids you having to pay unnecessary taxes or duties.

ATA Carnets cover all goods that are leaving the UK and returning within a 12-month period. They do not cover disposable goods (oil, fluids) that will be used while out of the country or items that will not be returning to the UK.

The ATA Carnet simplifies the customs procedure into a single document and makes the importation process much quicker and easier to handle. To avoid unnecessary border delays and customs checks the carnet should be acquired in advance of travel.

There are two parts to the carnet:

1. The processing/arrangement fee of the paperwork (VATable)
2. The premium (non-VATable)

Motorsport UK and the Auto-Cycle Union have secured a special deal with the Greater Birmingham Chambers of Commerce (GBCC) for their members of a fixed price processing/arrangement fee of £240+VAT. This is discounted from the standard fee of £330+VAT that non-members of the GBCC would pay. Greater Birmingham Chambers of Commerce is appointed as part of a network of Chambers around the country to issue ATA Carnets.

The second part of the fee is the Premium. This can either be a refundable deposit of 40% of the vehicle's value or a non-refundable insurance premium to cover the 40% proportion.

The premium can be applied for a period of 2, 6 or 12 months and to give you examples of the current costs through the GBCC for the periods they are:

Total Value of consignment in GBP	£10K	£50K	£100K
Validity (months)	Premium payable		
2	£94	£195	£288
6	£120	£309	£484
12	£138	£390	£694

These examples are just for guidance, your specific values will likely be between these sums (or greater than).

Applying for ATA Carnets:

Carnets are applied for through an electronic portal called 'E-cert' and processed and posted out next day delivery or made ready for same day collection.

A walkthrough of the process and further information for members is available by clicking [here](#).

Please do not call Motorsports UK or the ACU with any ATA Carnet enquiries, but Greater Birmingham Chambers of Commerce Carnet Specialist, Jonathan Crosbie, can be contacted by members on 0121 274 3217. I can also be contacted with questions should you have problems contacting Jonathan by clicking [here](#).

GBCC also offer an express ATA Carnet service for members for a £35+VAT premium (normally £75+VAT), and if all the information is available and correct an express Carnet can be turned around in as little as one hour (Monday-Friday 0800-1600).

To access the members discount with Greater Birmingham Chambers of Commerce, please reference your 2021 Motorsport UK competition or entrants license number and the name in which it is registered or the 2021 ACU Club Affiliation Code and the name in which it is registered when applying.

If you have any questions with travel to Northern Ireland, please contact HM Government Trader Support Services calling 0800 060 8888. For information on travelling to and from the Republic of Ireland please click [here](#) and [here](#).

Teams who may make multiple trips but with changes to the vehicles or contents carried can list all possible combinations and indicate changes on the carnet for that specific trip (e.g. deleted bike, car etc from the list) but the full premium for all the combinations listed will have to be paid. Alternatively another carnet for each trip can be chosen.

If consolidated carriage of vehicles and ancillaries are to be undertaken (e.g. a van carrying multiple vehicles from different owners) then the driver can use individual carnets from each of the owners, but he is not responsible for the details on the carnet, the owner is. Alternatively a single carnet incorporating all the vehicles and ancillaries can be applied for.

If racers wish to take a road legal registered and insured vehicle within their consignment (e.g. a motorcycle for getting around or a pit bike) then hypothetically it does not need to be included on the carnet. However it has been known for these to cause problems in transit, so the advice is to include them on the carnet.

Neither your tow car, van, trailer, motorhome or truck need to be on the carnet but a Green Card and international cover may be required from your usual automotive insurer.

Finally carnet owners may be tempted to minimise premium costs or value of deposit by undervaluing their consignment. Should there be damage or loss incurred on the journey then insurers may ask to see the carnet and compare that information to that on their paperwork. You also risk potential impounding of your consignment and even possible confiscation and disposal.

Please note that although much of this ATA Carnet detail is the same wherever you are located in the world the specific information relates to racers with their vehicles located in the UK. For those located outside of the UK you should refer to your local Chamber of Commerce and sanctioning bodies

As mentioned earlier should anyone have questions or Jonathan Crosbie is unavailable then please contact me on the co-ordinates below:

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ATA Carnet Information and Guidance

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What is an ATA Carnet?

An ATA Carnet is Customs document that allows for the temporary movement of goods in to and out of countries that have signed up to the ATA Carnet System. Essentially it is a passport for your goods which allows for movement to take place with the minimum of fuss.

As a customs document, the carnet eliminates the need for potentially lengthy customs declarations or for cash deposits/security deposits with overseas customs

How much does an ATA Carnet Cost?

Every carnet issued has an Issuing fee:

Chamber Members: £205+VAT

Other Members: £240+VAT

Non-Members: £330+VAT

You must then either pay a refundable deposit based on the value of the goods, where they are going, how long for and the type of goods, or open cover with Aviva for this amount via a one-off guarantee which has a minimum charge of £91.

When/Where Can I use an ATA Carnet?

Under the various Customs Conventions that covers ATA Carnets, there are three separate conventions that we can issue carnets for these are as follows:

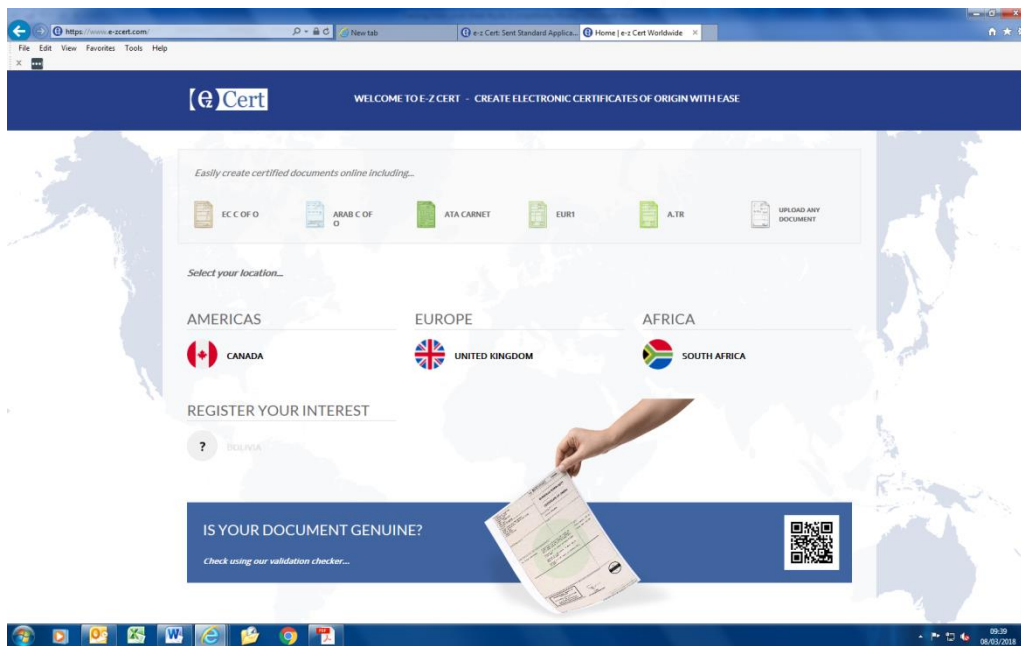
- **A) Commercial Samples** – When goods are going out of the UK to be shown to potential customers to generate sales.
- **B) International Trade Fairs/show/Exhibitions** – When goods are going out for the purpose of being exhibited in a trade show. This can include the items themselves as well as exhibition stands
- **C) Professional Equipment** – When goods are going out for the purpose of fulfilling their function for such things as dry weather testing, road testing etc

Below is a list of all countries that currently accept Carnets and the conventions they allow.

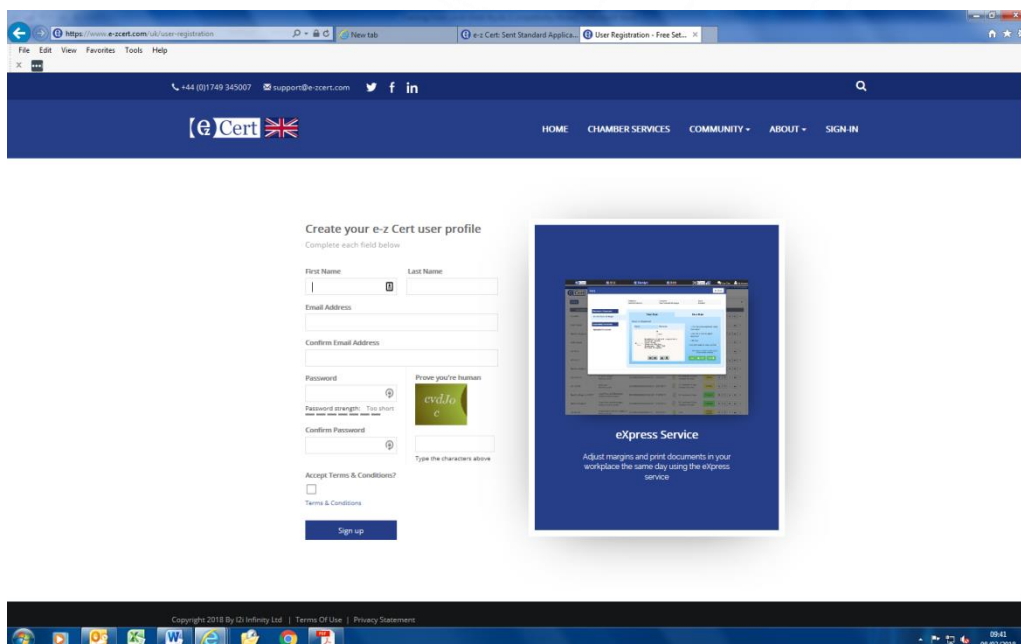
Albania	Malaysia
Algeria	Mauritius
Andorra	Mexico
Australia	Moldova
Bahrain b) only	Mongolia b) and c) only
Belarus	Montenegro
Bosnia and Herzegovina	Morocco b) only
Brazil b) and c) only at present	New Zealand
Canada a) only	Norway
China	Pakistan b) and c) only at present
Chile	Qatar
Cote d'Ivoire	Russian Federation
(Denmark) necessary for Faroe Islands	Senegal
European Community	Serbia
Gibraltar	Singapore
Hong Kong	South Africa (territory also includes Namibia, Swaziland and Lesotho)
Iceland	(Spain) compulsory for Canary Islands, Ceuta and Melilla
India b) only for ITPO* Trade Fairs	Sri Lanka
Indonesia b) and c) only at present	Switzerland
Iran	Taiwan (not covered by ATA Carnet; must be applied for via London Chamber)
Israel	Thailand
Japan	Tunisia b) and c) only at present
Kazakhstan b) and c) only at present	Turkey
Korea, Republic of	Ukraine
Lebanon b) and c) only at present	United Arab Emirates b) only
Macao	USA a) and c) only
Macedonia (Former Yugoslav Republic of)	
Madagascar	

How Can I apply for an ATA Carnet?

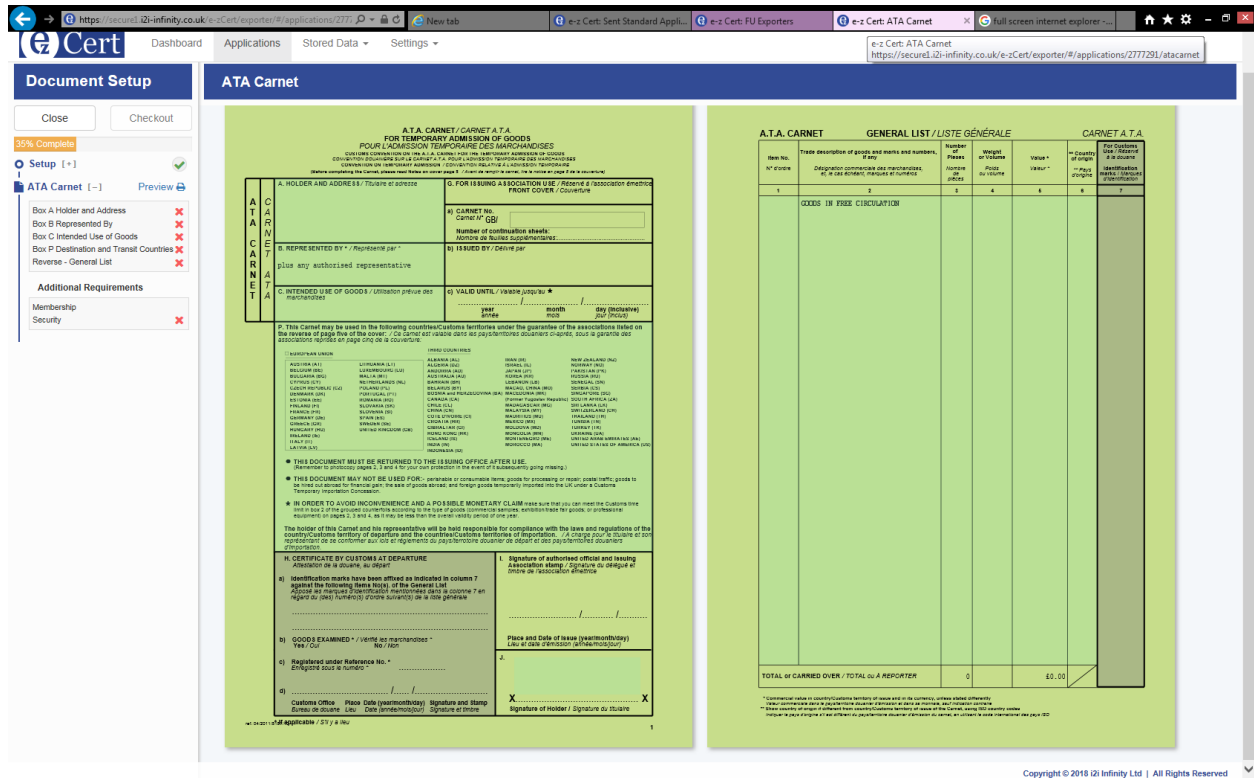
The best and most efficient way to apply for an ATA Carnet is through our online portal E-Cert. The web address for this is www.ecert.sgs.com



If you have yet to register on the website then this is the first thing you should do, creating an account and an exporter



Once registered on E-Z cert your account will be approved by us within a few minutes and then you are good to go. Applying for the carnet involves completing an electronic template



Here is a run through of the information required in each section:

Box A) Holder Name and Address – In this box you enter the name and address of the owner of the goods

Box B) Represented By – In this box you enter the name(s) of the person(s) who will be using the carnet to clear customs at various points of the journey.

Box C) Intended Use of goods – In this box you choose the relevant reason(s) you are applying for the carnet as well as the type of goods you will be taking out

Box P) Destination and Transit Countries – In this box you indicate which carnet countries you and your goods will be travelling to as well as how many times you will be leaving the UK and finally detailing any carnet countries you might be transitting (typically only applicable if travelling by road)

Reverse General List – In this area you detail the items you are taking out with you. All equipment should have a full commercial description (ie Sony FS7 Camera system) including Serial numbers (where available). There are separate columns for quantity, weight (approx weight in Kg), Value (typically you declare the value at which it would

cost you to replace the item in question) and finally a column for the 2 digit ISO Country code (ie CN for China, DE for Germany, UK for United Kingdom)

The system automatically generates a gross weight and a total value of goods at the bottom.

Membership – Here you inform us whether you are members of Birmingham Chamber, another Chamber of Commerce or non-members.

Security – In this area you indicate what form of security you will provide against the carnet. As a temporary import document, you are avoiding paying duties and taxes by using the carnet, but to ensure people do not fraudulently use carnets to by pass paying duties on items they intend to sell there has to be a form of security and they take the following forms:

- **Cash Deposit** – A deposit based on where you are going and the value of the items. The deposit will be refunded when the carnet is returned to us and as long as it has been used correctly. Deposits may have to stay with us for around 2.5 years if the carnet has not been used correctly.
- **Immediate Cover using the Aviva Guarantee Scheme** – Due to the sometimes large size of the required deposit as well as how long we may have to keep hold of it, most applicants opt for this option which opens cover with Aviva for the required deposit amount by paying a one off non-refundable premium fee. This is calculated based on where you are going, how long for, the type of goods going out and the value of the goods.
- **Bank Guarantee** – An option we rarely see utilised. This is a document issued by a bank which promises they will pay any duties/taxes/finest on your behalf should there be any issues. You pay for this document to be issued and in the long run, you will also pay the bank whatever fees they pay us.
- **Continuing Guarantee** – For large companies who apply for hundreds of carnets a year we offer a continuing guarantee scheme. This sets out a credit limit which determines the total value of vehicles allowed out of the country at any one time. When carnets we add this to the utilised credited, when carnets are correctly discharged we remove this from the utilised credit.

How do I use an ATA Carnet?

An ATA Carnet is there to make your movement of goods simple, and using it should be relatively easy for you. The carnet is made up of the following sheets which always remain in the carnet; these **permanent pages are numbered in the bottom right hand corner:**

Page 1 – This is your **green cover sheet** which includes your details, the details of who can use the carnet, the intended use of the goods covered by the carnet, the carnet number and the expiry date

Page 2 – This is the **yellow counterfoil**. This always stays in the carnet and acts as your/our record of the goods movements out of and back in to the UK. Customs will stamp and sign this as and when you leave or arrive back in to the UK

Page 3 – This is the **white counterfoil**. This always stays in the carnet and acts as your/our record of the goods movements in to and out of overseas countries. Customs will stamp and sign this as and when you enter or leave their country.

Page 4 – This is the **blue counterfoil**. This only appears in carnets where you are travelling by road and need to transit through countries that accept carnets on route to your destination. This will be stamped in to and back out of the country you are transiting through as you enter and leave.

After Page 3 (or Page 4 if applicable) the carnet then features a multitude of removable vouchers which act as Customs record of the carnet and the movement of the goods. These pages are coded in the bottom right hand corner as **exp, imp, re-exp, re-imp or tra**

exp – This is the **yellow Exportation voucher** and is stamped and removed by customs when the goods leave the UK.

imp – This is the **white Importation Voucher** and is stamped and removed by customs when the goods enter the overseas country you are visiting.

re-exp – This is the **white re-Exportation voucher** and is stamped and removed by customs when the goods leave the overseas country you are visiting.

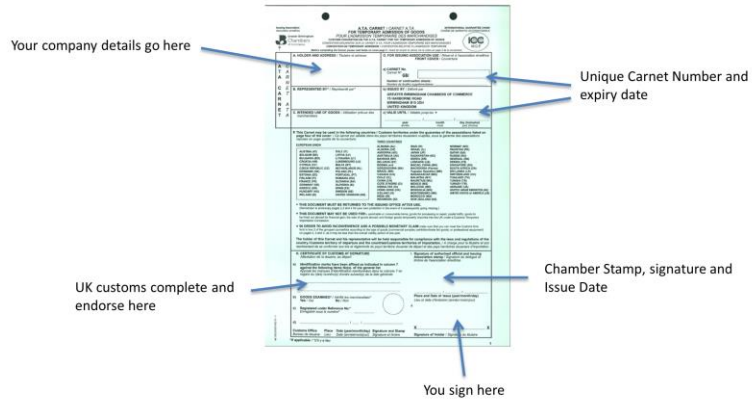
re-imp – This is the **yellow re-Importation voucher** and is stamped and removed by customs when the goods return to the UK.

tra – These are the **blue Transit vouchers** and are stamped & removed by customs of a carnet country that you are transiting through via road to your destination

Below is a step by step guide on how to use the carnet on a typical movement.

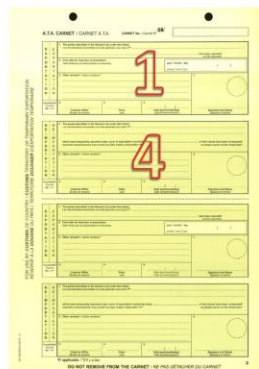
- 1) As soon as you receive the carnet sign **Box J** of the green cover sheet.
- 2) Prior to your goods leaving, UK customs must make the carnet a “Live” document by stamping and completing **Box H** of the green cover sheet. You will typically get this done at the airport/port you leave from
- 3) UK Customs at the relevant airport/port you are leaving through will stamp and complete the first Exportation section of page 2. They will also remove the **first yellow exp. voucher** and expect you to sign and complete boxes D, E and F of this.
- 4) When you arrive in your destination country you must locate customs, if flying you should go through the red/anything to declare channel at the airport. Overseas customs will complete the first importation section of page 3. They will also remove the **first white imp. voucher** and expect you to sign and complete boxes D, E and F of this.
- 5) Once your visit is complete you **MUST** make sure that you get the goods stamped out of the country correctly. When leaving, locate customs at the relevant port/airport and they will complete the first re-exportation section of page 3. They will also remove the **first white re-exp voucher** and expect you to sign and complete boxes D, E and F of this. (if you are heading straight to another carnet country without returning to the UK first then you will repeat steps 4 and 5 with the next sequential vouchers/sections of pages 2 and 3 until ready to complete the next step)
- 6) When returning to the UK, customs will stamp and complete the first re-Importation section of page 2. They will also remove the **first yellow re-imp. voucher** and expect you to sign and complete boxes D, E and F of this.
- 7) If that is the only trip you are using the carnet for then once returned to the UK the Carnet should be returned to the address in **box b** of the green cover sheet
- 8) If you are using the carnet for multiple trips then you will repeat steps 3-6 but using the next exp/imp/re-exp/re-imp sections of pages 2 and 3, and the next sequential vouchers

Front Cover



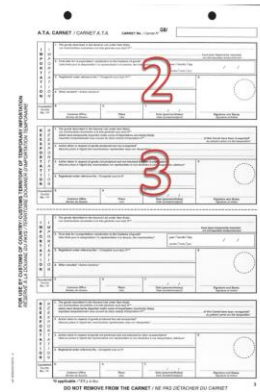
Connect. Support. Grow.

Counter Foils (pages 2 and 3)



Our proof of your trip. Never leaves the carnet

- 1 – Exportation. Stamped By UK Customs when you leave
- 2 – Importation. Stamped by overseas customs when you arrive
- 3 – Re-exportation. Stamped by overseas customs when you leave
- 4 – Re-importation. Stamped by UK customs when you return.



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UK Vouchers

A.T.A. CARNET
1
CARNET A.T.A.

This form is used for UK Vouchers. It contains sections for 'A. HOLDER AND ADDRESS', 'B. IMPORTATION OF GOODS', 'C. RELEASE OF GOODS', and 'D. EXPORTATION OF GOODS'. A blue box highlights the 'B. IMPORTATION OF GOODS' section, which includes details for the goods being imported.

Used when leaving and returning to the UK.

Area marked in blue you need to read and complete while at customs.

Customs stamp and endorse the form at the same time as completing the counterfoil and remove these vouchers for their records

A.T.A. CARNET
4
CARNET A.T.A.

This form is used for UK Vouchers. It contains sections for 'A. HOLDER AND ADDRESS', 'B. IMPORTATION OF GOODS', 'C. RELEASE OF GOODS', and 'D. EXPORTATION OF GOODS'. A blue box highlights the 'D. EXPORTATION OF GOODS' section, which includes details for the goods being exported.

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Overseas Vouchers

A.T.A. CARNET
2
CARNET A.T.A.

This form is used for Overseas Vouchers. It contains sections for 'A. HOLDER AND ADDRESS', 'B. IMPORTATION OF GOODS', 'C. RELEASE OF GOODS', and 'D. EXPORTATION OF GOODS'. A blue box highlights the 'B. IMPORTATION OF GOODS' section, which includes details for the goods being imported.

Used when entering and leaving an overseas country

Area marked in blue you need to read and complete while at customs.

Customs stamp and endorse the form at the same time as completing the counterfoil and remove these vouchers for their records

A.T.A. CARNET
3
CARNET A.T.A.

This form is used for Overseas Vouchers. It contains sections for 'A. HOLDER AND ADDRESS', 'B. IMPORTATION OF GOODS', 'C. RELEASE OF GOODS', and 'D. EXPORTATION OF GOODS'. A blue box highlights the 'D. EXPORTATION OF GOODS' section, which includes details for the goods being exported.

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What happens if I don't use an ATA Carnet properly?

Even though carnets are simple to use, we know not everything goes as smoothly as planned. It is the holders responsibility to ensure that the carnet is used correctly at all times. Here are some examples of how the carnet can be used incorrectly:

- 1) **Box H of green cover sheet not endorsed by UK customs** – As mentioned previously, the stamping of this box makes it a “Live” document. Without this endorsement overseas customs can, if they wish to, refuse to accept it as a legitimate document, and refuse to allow your goods to enter the country.
- 2) **Goods not stamped out of overseas** – It is extremely important that you always get your goods stamped out of the country you have visited. If you fail to get the goods stamped as a re-export then it is imperative that you get the goods stamped back in to the UK correctly. If you do not get the goods stamped out then customs will eventually make a claim for full duties and taxes against the items covered by the carnet as they will operate under the assumption that the goods never left. Now, as long as you get the goods stamped back as a re-importation in to the UK then we can counter this claim as we will have proof that the goods returned.
- 3) **Taking less items than covered by the Carnet** – You can take as few as the items covered by the carnet as you want as long as you tell customs about this. If you are taking fewer items, then it is imperative that you tell each customs official you deal with at every point of the journey which items you are bringing and they will log this on the carnet. If you do not tell customs, you run the risk of them incorrectly logging that you have imported every item in to their country, and when leaving their country the goods in your possession will not match what their records show and they will assume you have left items in their country/sold the items and may demand duties and taxes.
- 4) **Taking items not covered by the carnet** – You cannot add items to a goods list on a carnet once it has been issued. If you try to bring items with you not covered by the carnet then you run the risk of having them seized by customs. Any items not covered by the carnet should either have their own carnet, or should be accompanied by an invoice for customs purposes only and a potential deposit will be required to be lodged with whatever country you are entering.

- 5) **Goods remain in overseas territory past the expiry date of the carnet** – A carnet is valid for 12 months and the goods should have been re-exported out of overseas by this expiry date. If the goods remain past this date then customs are within their right to refuse to deal with the carnet when you leave and will eventually claim full duties and taxes on the items. They may even charge full duties and taxes on the items before allowing you to leave the country.

Discharge Process and Customs Claims

When a carnet is finished with it should be returned to us at the earliest convenience. This will allow us to examine it for issues and get the ball rolling as soon as possible with regards to any errors we spot.

When we receive the carnet we check to make sure it has been stamped and used correctly. If used correctly, we will notify you via email that we have received it and discharged

If there are issues with the carnet then we will notify you straight away. The most frequent issue is if there is no proof that the goods left overseas (i.e. the re-exportation and re-importation vouchers have not been stamped). We will advise you to contact HMRC ASAP to get them to visit your premises, inspect the items covered by the Carnet and issue a document called a Certificate of Location. As long as it is issued during the validity period of the carnet then this acts as definitive proof that the goods left overseas. For claims we close off using this, overseas customs will enforce a **regularisation fee/admin penalty of between £80-£150+VAT**, so it is ideal that you get the carnet stamped correctly.

Customs have around 33 months from the issuing date of the carnet to make a claim against any issues. Most of these can be closed off by presenting evidence (scans of the **re-importation section of Page 2** or a Certificate of Location will usually suffice) but in cases where the carnet has not been returned to us in a timely manner/lost after returning to the UK there is the potential that full duties and taxes will be claimed against all items covered by the carnet and we won't be able to do anything about it. This is why it is very important you get the carnet stamped properly and returned to us as soon as possible.

Examples of correctly stamped ATA Carnet Counterfoils



A.T.A. CARNET / CARNET A.T.A. CARNET No. / Carnet N° **GB/LO** 02/12/04389

E X P O R T A T I O N	1. The goods described in the General List under Item No(s). Les marchandises énumérées à la liste générale sous le(s) N°(s) 1-45	have been exported ont été exportées	
	2. Final date for duty-free re-importation Date limite pour la réimportation en franchise	year / month / day année / mois / jour	2013 03 / 15
R E I M P O R T A T I O N	1. The goods described in the General List under Item No(s). Les marchandises énumérées à la liste générale sous le(s) N°(s) 1-49	of this Carnet have been re-imported de présent carnet ont été réimportées	
	2. Final date for re-exportation / production to the Customs of goods* Date limite pour la réexportation / la représentation à la douane des marchandises*	year / month / day année / mois / jour	2012 10 / 27

3. Other remarks* / Autres remarques* **BR 50113 1**

4. Counterfoil 2
Sous-feuille No. / N° **085**

5. Place
Lieu **LHR**

6. Date (year/month/day)
Date (année/mois/jour) **12/03/12**

H.M. REVENUE & CUSTOMS
INTERNATIONAL TRADE (7)
13 MAR 2012
TERMINAL FIVE
HEATHROW AIRPORT LONDON
HOUNSLOW MIDDLESEX TW6 2LA

3. Other remarks* / Autres remarques* **BR 50131**

4. Counterfoil 2
Sous-feuille No. / N° **RED 15**

5. Place
Lieu **LHR**

6. Date (year/month/day)
Date (année/mois/jour) **2012 10 / 27**

H.M. REVENUE & CUSTOMS
INTERNATIONAL TRADE (7)
27 MAR 2012
TERMINAL FIVE
HEATHROW AIRPORT LONDON
HOUNSLOW MIDDLESEX TW6 2LA

Signature and Stamp
Signature et timbre

Exportation 1 – stamped out of the UK upon export

Re-importation 1 – Stamped by UK customs upon re-importation of items after the trip has finished

**FOR USE BY CUSTOMS OF COUNTRY/CUSTOMS
RESERVE À LA DOUANE DU PAYS/TERRITOIRE**

net: 662600918616-3

I M P O R T A T I O N	1. The goods described in the General List under Item No(s). Les marchandises énumérées à la liste générale sous le(s) N°(s) 1-176	have been temporarily imported ont été importées temporairement	
	2. Final date for re-exportation / production to the Customs of goods* Date limite pour la réexportation / la représentation à la douane des marchandises*	year / month / day année / mois / jour	2012 06 / 10
R E E X P O R T A T I O N	1. The goods described in the General List under Item No(s). Les marchandises énumérées à la liste générale sous le(s) N°(s) 1-176	of this Carnet have been re-exported de présent carnet ont été réexportées	
	2. Action taken in respect of goods produced but not re-exported* Mesures prises à l'égard des marchandises produites mais non réexportées*		
E X P O R T A T I O N	3. Registered under reference No. / Enregistré sous le(s) N°(s)	Signature and Stamp Signature et timbre	
	4. Registered under reference No. / Enregistré sous le(s) N°(s)	Signature and Stamp Signature et timbre	

3. Other remarks* / Autres remarques* **Dienstleistungsunternehmen
Gumtack**

4. Counterfoil 2
Sous-feuille No. / N° **8240 Thayngen**

5. Place
Lieu **Thayngen**

6. Date (year/month/day)
Date (année/mois/jour) **10/06/12**

Signature and Stamp
Signature et timbre

Signature and Stamp
Signature et timbre

*If applicable / *Si y a lieu

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

Importation 1 – Stamped upon importation in to overseas territory

Re-exportation 1 – Stamped upon re-export out of overseas territory

Missing any re-exportation stamp will result in a claim from the country the goods were imported in to, and an **admin penalty of between £80-£150+VAT**.

If the re-exportation stamp and the yellow re-importation stamp (see page 12) are both missing, you run the risk of being **charged full duties and taxes on the items**.

The image shows two examples of transit vouchers (T.R.A.N.S.I.T.) with 'IN' and 'OUT' stamps. The top voucher has a red arrow pointing to the 'Final date for re-exportation/production to the Customs Office' field, which is labeled 'TIME LIMIT'. The bottom voucher is identical but without the red arrow.

Field No.	Field Description	Value
1	Goods described in the General List under item No(s)	1-6.
2	Final date for re-exportation/production to the Customs Office	2014 05 26
3	Registered under reference No.	1000913074
4	Customs Office	10009001845
5	Place	Москва
6	Date (year/month/day)	2014 05 26
7	Signature and Stamp	[Signature]

Transit vouchers are issued in duplicate. When the carnet is stamped you **MUST** make sure that both sections marked “in” are stamped as you go in to the country, say Switzerland, and when leaving, both sections marked “out” are stamped.

Any missing stamps will result in a claim and an **admin penalty of between £80-£150+VAT**