

ATA Carnets

ATA (admission temporaire/temporary admission) Carnets and Carnets De Passages En Douane (CPD) are issued by Chambers of Commerce in various nations and are internationally recognized and accepted in lieu of normal customs documents to allow the temporary importation of goods, into a member Country whether or not accompanied. Goods may be imported without the need to provide a bond, provisional payment or other surety or to provide a customs entry for importation, transit or exportation.

1. The commonly known Carnets are Carnets De Passage En Douane (CPD) that is covered under 2.1, and the ATA Carnet that is covered under 2.2.
 - a. Carnets De Passages En Douane (CPD) for vehicles temporarily imported or exported from Namibia
 - i. Goods covered by a CPD:
 1. Motor vehicles;
 2. Built-in motor vehicle radio's, etc.;
 3. Motorcycles and auto-cycles;
 4. Trailers and caravans for the conveyance of goods / passengers and designed to be attached to motor vehicles;
 5. Motor vehicles including their normal spare parts e.g. tyres and tubes as indicated on the CPD at the time of importation
 6. Tourist busses carrying passengers (not for commercial use); and
 7. Motor racing cars / motorcycles irrespective of whether such cars are to be driven by persons domiciled outside or in Namibia

It should be noted that:-

- if trailers designed to be attached to motor vehicles carry any motorised vehicle e.g. speed boat, quad bike etc. these motorised vehicles must be covered by a separate CPD.
- A CPD or ZA CPD cannot be issued by the AA of South Africa for imported 2nd hand vehicles.
- Intended settlers need to make formal clearance under Rebate Item 490.03 and not make use of the CPD.

b. Companies and individuals who may use a CPD

- i. Tourists;
- ii. Foreign visitors, whether on business or otherwise;
- iii. Intended settlers previously issued with a CPD who have not yet been granted permanent residence, (must on expiry of the CPD's existing period make formal clearance under item 490.03)
- iv. Persons who take up employment for a period not exceeding twelve (12) months (persons who enter Namibia on a work permit exceeding twelve (12) months may not use a CPD and must enter the vehicle under rebate of duty in terms of item 490.00 on lodgment of provisional payments to cover duty and value-added tax (VAT);
- v. When the importer mentioned above is the bona fide owner of the vehicle or be able to present a letter of authority from the owner to use the vehicle: the holder / representative may not loan, hire, abandon, sell, modify or otherwise dispose of the vehicle to any person, firm or business in the country or dispose of the vehicle in any other manner without the written permission of the Commissioner; and
- vi. Vehicles under cover of the CPD may not be left in the country whilst the carnet holder is not physically present in the country.

c. The CPD format

- i. The format of the CPD must comply with the size, colour scheme and format as prescribed by Appendix I to Annex A of the Istanbul Convention.
- ii. The document is printed in English and French.
- iii. A CPD consists of five (5), ten (10) or 25 pages i.e. made up of the required number of detachable
- iv. importation and exportation vouchers as well as a counterfoil record sheet and certificate of location that both remain attached in the booklet. (Single importation, exportation and counterfoil documents are sometimes referred to, as "Triptyque", but this practice is falling away and the documents referred to simply as a CPD).
- v. No tippex (correction fluid) is allowed on the CPD Carnet – changes that must be made are to be neatly crossed out, changed and initialed by the same person who signed or approved the CPD Carnet.

d. A CPD is divided into three (3) sections:

- i. Top section: Importation and exportation counterfoil
 1. Counterfoil section, to be stamped once on importation and once on exportation.
 2. The left-hand side of the counterfoil must be endorsed and completed by the Customs Office at the point of entry into the country of temporary importation.

3. The right-hand side of the counterfoil must be endorsed and completed by the Customs Office at the point of exit from the country of exportation.
4. The counterfoil section must never be removed.

ii. Middle section: Exportation voucher:

1. Exportation of the private / commercial road vehicle originally allowed temporary access.
2. This form must be completed and registered by the Customs Office at the point of exit and removed from the CPD and forwarded to the point of entry or to the Head Office: Trade Facilitation, Procedures and Compliance in case of those for other SACU Member States.
3. The right-hand side of the counterfoil must be completed and verified by the Customs Office at the point of exit.

iii. Lower section: Importation voucher

1. Importation of a private / commercial road vehicle.
2. This form must be completed and registered by the Customs Office at the point of entry and must be removed from the CPD and filled.
3. The left-hand side of the counterfoil must be completed and verified by the Customs Office at the point of importation.

2. ATA Carnets

a. Goods covered by an ATA Carnet:

- i. Commercial samples owned abroad and imported for the purpose of being shown or demonstrated in the country for soliciting of orders to be supplied from abroad;
- ii. Goods for display or use at exhibitions, fairs, shows, meetings or similar events; and
- iii. Professional equipment (including ancillary apparatus and accessories) owned abroad and for use solely by or under the supervision of a person resident abroad or a legal person established abroad.

The above covers almost anything: computers, repair tools, photographic and film equipment, musical instruments, industrial machinery, equipment for use by surgeons, archaeologists, zoologists, entertainers, lecturers etc. and specialized or adapted vehicles used by professional bodies this excludes all private individuals, private companies', agents for new or used vehicles.

b. Companies and individuals who may use an ATA Carnet

- i. Travelling Business and Sales Executives;
- ii. Technicians;

- iii. Fair Exhibitors; and
 - iv. Professional individuals and teams (e.g. film crews, surgeons, engineers, artists, educationalists etc.).
- c. The ATA Carnet is a document made up of the following forms:
- i. Black front cover sheet on the reverse of this black sheet are printed the instructions on the use of the Carnet. This instruction sheet must remain with the Carnet.
 - ii. Green front cover it must be kept intact. It included the official serial number, validity date, and the date and signature of an authorizing official of the issuing Chamber.
 - iii. Yellow exportation form Consists of two portions:
 - 1. Exportation Counterfoil This portion must be completed and endorsed by Customs at the port of exportation. It is retained with the carnet together with other counterfoils within the green covers.
 - 2. Exportation voucher This portion will be retained by Customs at the port of exportation.
 - iv. Two White forms (for each country the holder wishes to visit) consisting of:
 - 1. Importation Counterfoil This portion must be completed and verified by a customs officer at the port of importation. It is retained by the holder together with the other counterfoils in the green covers.
 - 2. Importation Voucher This portion is retained by Customs at the port of entry and maintained in a suspense file pending re-exportation.
 - 3. White Re-Exportation Form (made up of two portions)
 - 4. Re-Exportation Counterfoil This portion must be completed and verified by Customs at the port of re-exportation. It is retained by the holder together with the other counterfoils in the green covers.
 - 5. Re-Exportation Voucher This portion is retained by Customs as the port of re-exportation and forwarded to the Customs office at the port of entry to close out the suspense file.
 - v. Two Blue Transit Forms (required for each transit) consisting of two portions.
 - 1. Transit Counterfoils These two counterfoils must be completed and verified by Customs at the entry point and the exit point. They will be retained by the holder. Blue transit forms must be used whenever goods covered by an ATA Carnet are to transit a country before their final point of temporary information.
 - 2. Transit Vouchers These vouchers will be retained by Customs at the point of entry and the point of exit. The Customs office at the point of entry will maintain its copy in a suspense file. The Customs office at the point of exit will forward the voucher to the point of entry office so that this suspense file can be closed.

vi. Yellow Re-Importation Form (consisting of two portions)

1. Re-Importation Counterfoil This portion must be completed and verified by Customs at the point of re-importation into the country in which the Carnet was issued and retained by the holder along with all other counterfoils. (At this time, although Namibia accepts Carnets issued in other countries, the Chambers of Commerce in Namibia do not issue Carnets. The South African Chamber of Business has indicated that it does not issue Carnets to non-residents of South Africa. Until such time as a Chamber within Namibia decides to become an issuing agency, Namibia Customs officers will not deal with this portion of the Carnet).
2. Re-Importation Voucher This portion must be completed and verified by Customs at the point of re-importation into the country in which the Carnet was issued and retained by them. (At this time, although Namibia accepts Carnets issued in other countries, the Chambers of Commerce in Namibia do not issue Carnets. The South African Chamber of Business has indicated that it does not issue Carnets to non-residents of South Africa. Until such time as a Chamber within Namibia decides to become an issuing agency, Namibia Customs officers will not deal with this portion of the Carnet).

vii. Green Back Cover This forms the back cover of the ATA Carnet.

Note: All counterfoils are retained by the ATA Carnet holder. All vouchers are retained by Customs at the entry and exit points.

3. Policy

Namibia is a signatory to the Annexures of the Istanbul Convention that covers the temporary importation and exportation of goods by using the international documents. The common Customs area of Botswana, Lesotho, Namibia, South Africa and Swaziland is for the purposes of the ATA Carnet and CPD convention to be taken as a single territory and importations into these countries are guaranteed by South African Chamber of Commerce and Industry (SACCI).

4. Values

The value declared on the reverse of the ATA Carnet (General List) should be, as provided in the model Carnet annexed to the Convention, the true commercial value – the export value in the country of origin. If the Carnet holder / representative fails to declare the true commercial value, they could be prosecuted for making false declaration and may be fined / penalized or the goods seized.

- a. If the Carnet holder / representative does not agree with the value stated on the carnet, this must be queried before importation and a new Carnet obtained from the Issuing Association reflecting the correct value.
- b. Should it be necessary to clear any goods for home consumption, then the goods are dutiable at the value declared at the time of importation and at the rate of duty applicable at that time.
- c. Any under-valuation of goods must be investigated and resolved at the time of importation thereof.

5. Substitutions, replacements and grace period

a. Acceptance of ATAs for substitution (Extension of validity period)

- i. A substitution may only be allowed once for a period not exceeding one (1) year from the original validity period. This request must be made at least thirty (30) days before expiration of the original ATA.
- ii. Any other requests for extensions by persons who entering Namibia e.g. who cannot export the goods from Namibia within the validity period of the substitution or where a substitution is not allowed, must enter the goods on lodgment of provisional payments to cover duty and VAT.
- iii. The guarantor eg. SACCI must submit a request to Customs and Excise regarding the extension of period.
- iv. Regional Offices may not approve such an application.
- v. If the Issuing Association does not grant permission for the extension, such application will not be entertained.
- vi. The old and the new ATA Carnet/CPD, together with the letter of approval for substitution, as well as the goods/vehicle, must be presented to Customs for validation of the new ATA Carnet/CPD.

b. Replacement of Carnets which were destroyed, lost or stolen

- i. The Carnet holder / representative may request the issuing Association to issue a replacement document should the original Carnet be destroyed, lost or stolen. The validity period, value, description, etc. as per the original carnet, will remain the same on the replacement document.
- ii. The request to replace a Carnet must be made as soon as the Carnet holder /representative becomes aware of the destruction, lost or theft of the original document and it must still be within the validity period of the Carnet.
- iii. The guarantor must submit a request to Customs for a replacement document

c. Grace period

- i. If the validity period of a Carnet will expire while the Carnet holder / representative is in the process of preparing the goods for exportation, the Carnet holder / representative may apply for a period of grace. This request should be made at least thirty (30) days before the expiry of the carnet.
- ii. An application will only be considered in exceptional circumstances, e.g. the goods have been loaded into a container but due to unforeseen circumstances by the carrier, e.g. change of shipment date, the goods will not be shipped on time and that the Carnet has expired permission will be granted.
- iii. A period of grace will only be allowed once for a period not exceeding three (3) months from the expiry date of the Carnet.
- iv. The letter of grace must be presented together with the Carnet at the time of exportation.

6. Irregularities

a. Goods stolen after importation under cover of a Carnet

- i. Where goods are stolen this does not exempt the Guaranteeing Association from their obligations and will still result in a claim being lodged for outstanding duties. Any claim for duty must be directed to the Guaranteeing Association and not the Carnet holder / representative of the Carnet document. The Carnet holder / representative must also report stolen goods to the Namibian Police Service.
- ii. Robbery by armed or dangerous attackers can be regarded as force majeure, but theft in the ordinary cause will seldom be regarded as force majeure.
- iii. Theft is prima facie considered the fault of the Carnet holder / representative i.e. by observing normal care, the incidence of theft can be avoided. The theft of goods is definitely not "destruction or loss by accident". Therefore in the case of theft, the duty remains payable.
- iv. In instances involving theft of goods imported under cover of an Carnet, a copy of the Namibian Police Service report must be forwarded to Centralized Customs Ops Support.

b. Seizure

- i. In the event of possible misuse of the system, contracting parties may take action against the persons using the Carnet, for the recovery of any outstanding duties or other sums payable, including the imposition of penalties etc.. The guaranteeing associations will be expected to assist in this regard.
- ii. Should any irregularity warrant the consideration of penalties and / or forfeiture, it should happen in the normal Customs manner, e.g. letter of intent, demand for penalties, etc..

c. Abandonment / destruction

- i. If goods cannot be re-exported because they have been damaged or destroyed in an accident the Carnet holder / representative is still responsible for the goods and will still be subject to a claim for outstanding duties and VAT, which will be lodged with the guarantor.
- ii. There can be no deduction given from the value for duty purposes, even if the goods are a total wreck and even if sold as scrap or dismantled for sale of the salvageable parts.
- iii. Abandonment can only be made by the Carnet holder / representative within 12 (twelve) months of the date of the importation of the goods into the country, and must be unconditional and at the Carnet holder / representative's risk / expense.
- iv. An application for abandonment can be considered in terms of Rebate Item 412.07 and must be made before the expiry of the validity of the Carnet, in writing to the nearest Customs Office.

- v. Once written permission was obtained, the damaged goods must be delivered to the nearest State warehouse or alternative place indicated by the Controller.
- vi. VAT remains payable since no exemption item makes provision for exemption on destructed goods.
- vii. A SAD 500/501 entry must be completed and submitted by the Carnet holder / representative bringing duty and VAT to account on the proceeds of the waste / scrap. [Refer to Section 75(22)]

d. Entered for home consumption

- i. Permission to bring duties to account must be obtained before the expiry date of the Carnet in writing from the nearest Customs Branch Office.
- ii. The application shall be in writing by or on behalf of the Carnet holder / representative.
- iii. The Carnet and all relevant documents identifying the goods must support the application.
- iv. Temporary admitted goods entered for home consumption are dutiable at the value at the time of importation and at the rate of duty current at the time of entry (refer to paragraph 2.5).
- v. A declaration (SAD 500) must be processed to bring duties and VAT to account.
- vi. Once a declaration (SAD 500) was processed, the exportation voucher still has to be processed and a copy of the declaration has to be submitted together with the ATA Carnet to Customs and Excise

7. Acceptable proof of acquittal documents

a. An Importation Voucher can only be considered finalised when the goods are:

- a. Re-exported (export declaration) ;
- b. Cleared for home consumption (SAD 500);
- c. Destroyed under customs supervision (destruction certificate)
- d. Abandoned to the state (state warehouse slip);
- e. Where the Commissioner waives duties and export requirements; and / or
- f. Where a certificate of location is produced.

b. Where the Carnet Voucher is not certified by a Customs Office, the following evidence may be considered:

- i. The particulars entered and authorised by another contracting Customs Authority on importation or re-importation of the goods into that country or a certification on the detached relevant Carnet Voucher by those authorities.
- ii. Any other acceptable documentary proof that the goods are outside Namibia, e.g. a relocation certificate from a reliable source.

- iii. If a declaration from any other SACU countries is produced to prove that duties and VAT were brought to account, a duly completed declaration reflecting the Carnet number thereon.
- iv. No affidavits will be accepted in lieu of goods being exported.

8. Designated places of exit

Goods must be exported via a designated commercial Customs place of exit in order to obtain the documentary proof substantiating proof of export. Should none of the designated commercial place of exit as listed below be used the goods will not be regarded as exported. Examinations must be done on the goods and the Carnet endorsed and signed by the Customs Officer at the place of exit.

a. INTERNATIONAL AIRPORTS:

- Bloemfontein;
- Cape Town;
- Hosea Kutako
- King Shaka;
- Kruger Mpumalanga;
- Lanseria;
- O. R. Tambo
- Polokwane;
- Port Elizabeth; and
- Upington.

b. BORDER POSTS IN THE COMMON CUSTOMS AREA:

- Beit Bridge
- Kazungulu
- Kazungula Ferry / Road;
- Lebombo
- Lomahasha
- Mhlumeni.
- Oshikango;
- Ramokgwebane; and
- Wenela / Katimo Mulilo;
- Katwitwi

- Omahenene
- Ruacana

c. HARBOURS IN THE COMMON CUSTOMS AREA:

- Cape Town;
- Durban;
- East London;
- Mossel Bay;
- Port Elizabeth;
- Port of Ngura;
- Richards Bay;
- Saldanha Bay; and
- Walvis Bay.
- Luderitz

9. Countries accepting the ATA Carnet

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| Australia | Ireland | Singapore |
| Austria | Israel | Slovenia |
| Belgium | Italy | Slovak Republic |
| Botswana | Japan | South Africa |
| Bulgaria | Korea | Spain |
| Canada | Lesotho | Sri Lanka |
| Cyprus | Luxembourg | Swaziland |
| Czech Republic | Malaysia | Sweden |
| Denmark | Malta | Switzerland |
| Finland | Mauritius | Thailand |
| France | Namibia | Turkey |
| Germany | Netherlands | United Kingdom |
| Gibraltar | New Zealand | United States of America |
| Greece | Norway | |
| Hong Kong | Poland | |
| Hungary | Portugal | |
| Iceland | Romania | |
| India | Senegal | |

NOTE: All officers are once again reminded that any correspondence from a holder of a Carnet or Triptyque should be referred to the AASA in Johannesburg (Tel NO.: 011-799 1040 and Fax No. 011-799 104), whereafter it will be referred to Head Office if necessary. Under no circumstances should a regional office handle any queries about these documents on behalf of the importer, as it should be done via the Automobile Association of South Africa.

Any other importations not covered under Carnets should be entered using other normal Customs and Excise procedures.

