

Carnet (ATA): Duty-free facilitation for temporary exports

A Carnet (ATA) is an internationally recognised customs document that enables the temporary export of goods without a fresh customs declaration and, in most cases, without payment of duty. For procurement and supply chain professionals, it is a key instrument for moving sample parts, trade fair appearances, tools or testing devices efficiently across borders. The article explains the structure, procedure, costs and typical pitfalls of the ATA Carnet process from an industrial procurement perspective.

Key facts

- For temporary exports, the ATA Carnet replaces the location-bound customs declaration and considerably simplifies cross-border goods traffic.
- Typical use cases are trade fair and sample goods, professional equipment, testing and measuring technology as well as spare parts kits for service deployments.
- The applicant is liable as principal for the timely return of the goods and potential substitute duties.
- Validity is typically twelve months and, in many countries, cannot be extended.
- Costs consist of the Carnet fee, insurance and, where applicable, disbursements; in practice frequently several hundred to low four-figure amounts per case.
- Use is limited to around 80 participating countries; significant exceptions such as Brazil or South Africa require other procedures.

Definition: Carnet (ATA)

An ATA Carnet is an internationally harmonised customs document based on the Customs Convention on the ATA Carnet for the temporary admission of goods. The abbreviation ATA stands for the French and English designation “Admission Temporaire/Temporary Admission”. It serves as a guarantee instrument that enables the customs authorities of a host country to refrain from the immediate levying of import duties.

Legal background

The basis is the 1990 World Customs Convention together with a network of bilateral agreements between participating states. In Germany, the procedure is governed by the Customs Code Act and the relevant administrative instructions; the Carnets are generally issued by the competent chambers of industry and commerce. As responsibilities and the legal position may change, the current legal position should be checked in each individual case.

Distinction from other customs procedures

The Carnet must not be confused with a regular export and re-importation with destination duty: it covers exclusively temporary uses in which the goods return unchanged. Alternative procedures are temporary admission with partial relief or the passive warehousing procedure; both require significantly

more administrative effort. Also in the case of plant/service orders abroad, for example when tools are used as part of an assembly service, the degree of economic exploitation on site determines the appropriate procedure.

Use cases and application procedure

The Carnet is suitable for all situations in which goods are taken abroad for a limited period and are then to return identically. The prerequisite is that the goods are not, or only insignificantly, consumed or altered in customs terms.

Typical types of goods

In practice, three groups of goods dominate: trade fair and exhibition goods, professional equipment, and samples and prototypes for sales and presentation purposes. In addition come test equipment, measuring devices, dismantling rigs for service deployments and equipment for test and production visits at the supplier. For buyers who accompany supplier audits or prototype building abroad, the Carnet is therefore a standard instrument.

Application, security and issuance

The applicant is the exporting organisation; it must have domestic business activity. The application includes a detailed goods list with description, quantity, weight, value and, where applicable, serial numbers, as well as a security in favour of the issuing chamber, usually in the form of an insurance or guarantee. Processing frequently takes a few working days; the application process can be shortened using standardised goods list templates and clean requirements management.

Fixed deadlines and country coverage

The validity starts on the date of issuance and typically ends after twelve months; as a rule it cannot be extended, only replaced by a new issuance. Before commissioning, it should be checked whether all transit and destination countries participate in the Carnet system. Non-participating countries require a switch to the temporary admission procedure with customs security, which noticeably changes the planning and procurement scheduling of the associated journey or consignment.

Costs and commercial assessment

The costs of a Carnet consist of the basic fee of the issuing chamber, a mandatory insurance and, where applicable, disbursements for express issuance or subsequent amendments. Depending on the goods value and number of countries, expenditure in practice frequently ranges from several hundred to around EUR 1,500 per document.

Cost comparison with alternatives

Compared with the temporary admission procedure with customs guarantee, the Carnet usually saves customs agency costs and declaration fees per border crossing. For frequent international deployments, the effort pays for itself after the first use; the decisive advantage lies in the plannable cost structure. For the assessment within data analytics in procurement, Carnet costs can be recorded as standard process costs per international deployment unit.

Impact on ordering costs and lead time

The process requires good advance planning: Carnets must be available before the despatch date,

which requires an early application. As ordering costs and processing times here depend directly on the customs process, a fixed lead time in the replenishment process is advisable. Those who frequently procure samples internationally should factor the Carnet lead time into the calculation of delivery times for prototypes and sample orders.

Process flow in order processing

The operational sequence follows a fixed pattern: issuance in the home country, stamping at every border crossing, use abroad and final return with final stamping. Every individual step must be traceably documented, as the chamber actively verifies the return.

Before export: planning and documentation

A precise goods list with serial numbers is essential, as the authorities check the identity of each item upon re-importation. Photos, technical data sheets and a reconciliation with the requirements specification for the intended use facilitate later identification. The shipping route should also be coordinated with the appointed transport service provider; those using a preferred carrier can reliably plan stamping points and time buffers.

During deployment: stamping and voucher system

At every border crossing, a section of the Carnet (voucher) is stamped by the customs authority. If a stamp is missing, the chain of evidence is lost and the authority of the country of origin assumes non-importation. In practice, it has proved worthwhile for the accompanying person to have the stamp check firmly embedded in the logistics delivery concepts.

After return: final stamping and verification

After final return, the Carnet must be submitted to the issuing chamber for final stamping. Only upon verification is the document considered closed; otherwise there is a risk of a request for evidence up to the levying of substitute duties. Those keeping records as part of plan-actual comparison can document a clear return here when tidying up the stock movements at standard cost and provide evidence in the event of a claim.

Risks and controls in the Carnet process

The greatest risk is the loss of the return deadline or the evidencing of a re-importation. Both lead to subsequent taxation, fine risks and reputational loss with customs authorities, which makes future applications more difficult.

Deadline risks and subsequent taxation

Goods must return within the validity of the Carnet; if the deadline is exceeded, duty rates, import VAT and procedural costs are at risk. In practice, extended internal notification lead-time stages help: a reminder process with several deadline stages before expiry should run automatically for every open Carnet. Organisations with a high volume of international consignments integrate these deadlines into general order processing and release planning.

Organisational controls

A central owner for customs and export matters is recommended, who maintains the Carnet applications, the goods lists and the return documentation. A clear confidentiality level for the

documents is sensible, as goods lists can reveal the technical maturity and deployment planning. Changes to the goods list during the ongoing process are handled via a brief change management with four-eyes approval.

Compliance and export control

A Carnet does not replace an export control check: dual-use goods, embargoes and sanctions lists must be checked in advance. For critical goods, the Carnet process should be linked to the internal export control process. As sanctions situations can change, a current check in each individual case is mandatory.

Current developments and digital perspectives

In many chambers, issuance is already fully digital; the goods lists are maintained in systems and reused as required. Internationally, further electronisation of the stamping process is under discussion, the progress of which differs considerably from country to country.

Digitalisation of the goods lists

Standardised templates and structured master data considerably reduce the effort in repeat cases. For companies that regularly procure samples in international procurement, a central maintenance of serial numbers and goods values is worthwhile. Those documenting supply chain risks under sustainability requirements, for example under Corporate Sustainability Due Diligence (CSDDD), can also draw on the Carnet and customs history as part of the data set.

Positioning within supply chain strategy

The closer international collaboration with suppliers becomes, the more frequently goods movements for prototypes, tests or tools arise. A clean Carnet process is thus part of a functioning international procurement strategy and strengthens the trust base in supplier management. For a comparison of market and procedural conditions in different countries, a targeted market analysis of the participating Carnet states is helpful.

Typical metrics

Carnet return rate: > 98%

Proportion of stamped Carnets closed on time; target value in professional processes

Issuance lead time: 3–5 working days

Usual processing time of the chamber for a complete application

Carnet costs per deployment: €500–1,500

Indicative value including basic fee and insurance, depending on goods value and number of countries

Practical example

A medium-sized mechanical engineering company regularly carries out prototype tests with a supplier in Switzerland. To date, test rigs and measuring equipment were moved using individual declarations involving high agency effort. After introducing a standardised Carnet process, the administrative effort was significantly reduced and the lead time for new test runs dropped noticeably.

- Introduction of a central serial number and goods value database for recurring test media

- Fixed lead time of three weeks between application and despatch as a process standard
- Automated deadline reminders for all open Carnets with escalation levels
- Commitment to a preferred freight forwarder with uniform stamping points at the border

Conclusion

The ATA Carnet is a proven instrument for handling temporary goods movements efficiently and with legal certainty without repeated customs declarations. For procurement and supply chain teams, it pays off particularly with recurring international deployments of samples, tools and testing technology. Decisive factors are a precise goods list, clean deadline control and gap-free documentation of re-importation. Those who standardise these controls reduce administrative effort, avoid subsequent taxation and create a reliable basis for international procurement processes. The current legal position should always be checked in each individual case.

Frequently asked questions

What is an ATA Carnet and what is it used for?

An ATA Carnet is an international customs document that enables the temporary export of goods without a fresh customs declaration in each participating country. Typical use cases are samples, trade fair goods, professional equipment and testing devices. The goods must return unchanged within the validity of the Carnet.

How long is an ATA Carnet valid?

The validity is typically twelve months from issuance and, as a rule, cannot be extended. Goods must return to the country of origin within this period. If longer use is required, a new document must be issued.

What does an ATA Carnet cost?

Costs consist of a basic fee, insurance and, where applicable, disbursements, and in practice frequently range from several hundred to around EUR 1,500 per document. The amount depends on the value of the goods, the number of countries and the speed of issuance. A concrete cost estimate should be obtained from the competent chamber of commerce.

Which countries accept the ATA Carnet?

In practice the Carnet system covers around 80 participating countries, including the EU, Switzerland, the USA, China, Japan and Turkey. Significant exceptions include Brazil and South Africa, where other procedures are required. Before each engagement, the current country list should be checked.

What happens if Carnet goods do not return?

If goods are not returned, or the return cannot be evidenced, the customs authority levies import duties as substitute duties; in addition, fine proceedings may follow. The issuing chamber draws on the security deposited. A complete and gap-free documentation of re-importation is therefore essential.

Is an ATA Carnet also possible for saleable goods?

No, the Carnet only covers goods that are temporarily taken abroad and returned identically. For goods intended for sale, a regular export with subsequent re-importation or the temporary admission procedure with partial relief applies. The distinction should be clarified with the customs partner in advance.