

SITPRO

International Trade Guides

Exporting

Temporary Exportation from the UK



Temporary Exportation from the UK

This guide provides information about two simplified procedures that allow you to temporarily export goods with the minimum of customs formalities.

You should read it if, as part of your business, you temporarily export goods from the UK outside the Member States of the European Union (EU).

What simplified procedures are available?

There are two simplified procedures that can be used to temporarily export goods: the **ATA Carnet** and the **Duplicate List**. Neither of these procedures exempt goods from any prohibitions, restrictions or licensing rules, either at export or on importation in the country of destination.

What sort of goods are covered?

The main examples are professional effects such as portable computers, tools of the trade (e.g. technical instruments, measuring and testing equipment and specialist tools), goods for exhibition and display, or commercial samples.

The ATA Carnet

The ATA (Admission Temporaire - Temporary Admission) Carnet is an international Customs document issued by Chambers of Commerce and acts as a financial guarantee by the holder that appropriate Customs conditions and procedures will be met. The ATA Carnet is used widely throughout the world, including the following countries:

Algeria	China	Iran	New Zealand	South Africa
Andorra	Exhibitions only	Israel	Norway	Sri Lanka
Australia	Cote D'Ivoire	Japan	Republic of	Switzerland
Belarus	Croatia	Lebanon	Korea	Thailand
Canada	Gibraltar	Exhibitions & professional equipment only	Russia	Tunisia
Commercial Samples only	Hong Kong	Malaysia	Senegal	Exhibitions & professional equipment only
Canary Islands	Iceland	Mauritius	Serbia	Turkey
Chile	India	Mongolia	Singapore	USA
	ITPO approved exhibitions only	Exhibitions only		

Essentially the Carnet is a passport that lists the goods on a series of vouchers for export, transit (if required) import, re-export and re-import. The document simplifies clearance procedures at export from, and re-import into the UK by replacing the normal Customs forms or electronic declarations. In the country of destination it facilitates temporary importation free of Customs duties and tax without the necessity of raising bonds, or depositing cash, or completing foreign Customs documentation at import and re-export.

You can use the Carnet for a simple “one-stop” visit or for numerous and multi destination trips. **However, the validity of a Carnet can never exceed one year.**

The Duplicate List

The Duplicate List procedure is different from the ATA Carnet arrangements. Unlike the Carnet it can only be used for the temporary export from, and the subsequent return to the UK, of a limited range of goods. The goods are:

- professional effects (such as portable computers, TV and broadcast equipment, musical instruments, theatrical properties, tools);
- works of art and other items exported solely for exhibition, display or demonstration purposes
- trade samples;
- trophies belonging to a recognised sporting association or organising body permanently established in the UK.

The goods must travel with you as accompanied baggage and must not be altered, processed or repaired (except running repairs designed to return the goods to their original state) whilst in the non EU country. The Duplicate List procedure, unlike the Carnet, does not help with Customs formalities in the country of destination. You will need to complete the foreign Customs import and re-export documentation and give any financial security normally required in that country.

Export Procedure

Before leaving the UK you must prepare on your business stationery, 2 copies of a list of all the goods being temporarily exported giving a description of the goods, the quantities (with serial numbers, where applicable) and the value. At the end you must declare the type of goods (e.g., professional effects), the reason for their temporary exportation and if possible, the date of expected return. You should also complete Customs Form C&E 1246 which can be obtained either from HM Revenue & Customs or at the port of departure.

On exportation, present the C&E 1246 and the two copies of the list of goods to the Customs Export Enquiry Point with the goods. If Customs are satisfied they will endorse the documents and give you back the C&E 1246 and one copy of the list to be kept with the goods. We recommend you allow yourself an extra hour at the port of departure to complete these formalities.

Re-import Procedure

On return to the UK you must present the C&E 1246 and the list with the goods to the Customs Officer at the Red Point (or in the Red Channel). If you have left any goods in the country you have visited you must declare this to the Officer who will advise you of the proper procedures.

What if these are not suitable for my business?

You should contact HM Revenue & Customs and discuss what procedure will best suit your business needs.

What if I'm taking my goods to an EU Country?

The ATA Carnet and Duplicate List procedures do not apply to the movement of goods on a temporary basis within the European Union. However, we advise that it is good business practice to carry sufficient evidence with you to show that the goods originated in the EU or, if imported from outside the EU, that any import charges have already been paid.

Where can I get further information?

The ATA Carnet

Contact your local Chamber of Commerce.

The address and telephone number will be in the telephone directory.

The Duplicate List

Ask the HMRC National Advice Service (Tel: 0845 010 9000) for Public Notices:

- 104 - The Carnet System
- 236 - The Duplicate List

Export Licensing requirements

Export Control Organisation, Department of Trade & Industry
6th Floor, Kingsgate House, London SW1E 6SW

Email: eco.help@dti.gsi.gov.uk

<http://www.dti.gov.uk/europeandtrade/strategic-export-control/>

Documentation

SITPRO Helpdesk

7th Floor, Kingsgate House, London SW1E 6SW

Telephone: 020 7215 8150

Email: info@sitpro.org.uk