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Passport for goods

World ATA Carnet Council (WATAC)

Operation of the ATA Carnet System in Australia: New procedure for the allowance of Replacement Carnets by Australian Customs

Note to national guaranteeing organizations

At the request of the national guaranteeing organization for ATA Carnets in Australia (i.e. the Victorian Employers' Chamber of Commerce and Industry – VECCI), national guaranteeing organizations will find attached an Application form and instructions put together by Australian Customs for ATA Carnet holders wishing to apply for a replacement Carnet.

National guaranteeing organizations are invited to contact VECCI directly for any queries they may have on this issue, with a copy of their request to our secretariat.

To that end, national guaranteeing organizations will find below VECCI's contact details:

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APPLICATION FOR EXTENSION OF PERIOD OF TEMPORARY IMPORTATION
Sub-Paragraphs 162(3)(b)(i) and 162A(5)(ii) of the *Customs Act 1901*

In accordance with the provisions of Sub Section 162(3)(b) or 162A(5) of the *Customs Act 1901*, I request that the CEO ***extend the time / allow a replacement carnet** for duty free admission of the goods detailed below. The goods were imported under * CARNET (Part A) / SECURITY (Part B). I understand that where an extension or replacement is approved, all conditions previously notified to the importer continue to remain in force for the duration of the extension/replacement.

(*delete whichever is not applicable)

Owner's Details

Full Name:	Passport Number:	Nationality:
Address:	Company Name: <i>(if holder is representing a Company, include business address)</i>	
Date of Arrival:	Port of Arrival:	Vessel/Flight Details:
Reason for Extension: <i>[Provide full reasons for extension request and length of time for which extension is requested (Attach evidence in support, if held)].</i>		
Signature of Owner: _____		Date: ____ / ____ / ____

PART A

Carnet Details: (To be endorsed by the Guarantee Association prior to lodgement with Customs)

Carnet Number:	Carnet Type:	Expiry Date:
Holder Name:		
Import Voucher	Import Date:	
Destination Port Code:	Stated Value:	VIN: <i>(if applicable)</i>
Goods Description: <i>(other than vehicle)</i>		
Extension Approved by Guarantee Association: *YES / NO	Extension Approved by Guarantee Association until: _____ / _____ / 2_____	Replacement Approved by Guarantee Association *YES / NO
Guarantee Association: <i>(eg. VECCI, AAA)</i>	Signature of Guaranteeing Association Representative:	Guarantee Association Stamp:

PART B

Security Details

Security Type: <i>(Cash, Documentary or Undertaking)</i>	Security Category: <i>(Continuing or Single)</i>	State in which security held: <i>(if applicable)</i>
Lodged Date:	Expiry Date: <i>(if applicable)</i>	Amount:

Customs Official Use Only

Customs File Reference:	Carnet Status:
Extension Approved: *YES / NO	Extension granted until:/...../20.....
Replacement Approved: *YES / NO	Replacement Carnet Number:
Customs Officer Name:	Port Stamp:
Customs Officer Signature:	Date:

(*delete whichever is not applicable)

Guide to the procedures for the application for extension of period of temporary importation in accordance with Sub-Paragraphs 162(3)(b)(i) and 162A(5)(ii) of the *Customs Act 1901*.

The *Customs Act 1901* provides the CEO with the authority to extend the period of temporary importation of goods provided an application is made in writing to the CEO prior to the expiry of the temporary importation period.

Extension of period of temporary importation (non-carnet under security):

The application must indicate the circumstances that oblige the owner of the goods to make the request. Supporting evidence should be provided such as, in the case of serious illness of the importer or immediate family, a medical certificate from an Australian doctor or in other instances, any supporting document showing that the delay in question is caused by circumstances beyond the control of the importer.

Extension to carnet:

Where an extension to the period of temporary importation for goods imported under cover of a carnet is required, the application must indicate the reasons for the request. The international Convention on temporary admission does not provide for extensions to ATA carnets. However, the Australian Customs Service does allow for an extension to an ATA carnet in accordance with the legislation. An extension may only be granted where the period of extension does not exceed one month. All other ATA extension requests will require a replacement carnet to be issued.

CPD carnets may be extended once for a period of one year without a replacement carnet being issued. Any subsequent extension request will require that a replacement carnet be issued.

The carnet holder **must** provide to the Guarantee Association (VECCI or AAA):

- the carnet;
- a completed "Application For Extension Of Period Of Temporary Importation" (Form B257); and
- supporting documentation attached to the application (eg medical certificate, letter from garage, etc),

prior to lodgement with Customs.

The Guarantee Association shall consider the request for extension/replacement. If an extension is approved, then the date of extension (new expiry date) should be noted by the Guarantee Association. If a replacement is approved, then this is to be endorsed on the application. The Guarantee Association is to stamp the Application form. Without the Guarantee Association stamp Customs cannot consider the application. The Application must be lodged with Customs **prior** to expiry of the carnet.

The importer must also ensure that he or she has in place a valid visa and where applicable, a valid permit to cover the period of extension.

Decision:

Once a decision has been made by Customs, the application form will be returned to either the owner(non-carnet) or the Guarantee Association. In the case of a carnet extension, the validity date will be amended on the carnet by Customs prior to return to the owner or the Guarantee Association.

Where a replacement carnet has been approved, the Guarantee Association is then required to arrange for the issuing of a replacement carnet by the original Issuing Authority.

Validation:

Upon receipt of the extension approval or the issue of the replacement carnet, the owner/carnet holder **must**:

Extension of period of temporary importation (carnet or non-carnet under security):

1. Contact the Temporary Imports officer in the State of renewal to make an appointment for the extension to be completed.
2. Present the owner's passport with visa showing entry and validity conditions and expiry period (where applicable). An extension will only be for the period of the validity period of the importer's visa;
3. In the case of an electronic visa not attached to the passport, a letter from the Department of Immigration & Multicultural & Indigenous Affairs stating the validity period and conditions of the visa.
4. Present evidence of the security being extended.

Replacement carnet:

1. Contact the Carnet officer in the State of renewal to make an appointment for the transfer to be completed.
2. Present the carnet holder's passport with visa showing entry and validity conditions and expiry period (where applicable). A replacement of the carnet will only be for the period of the validity period of the carnet holder's visa;
3. In the case of an electronic visa not attached to the passport, a letter from the Department of Immigration & Multicultural & Indigenous Affairs stating the validity period and conditions of the visa.
4. Present both the old and new carnets for inspection and transfer.

The owner is reminded of the Conditions of Use that relate to the use of the goods in Australia.



Cargo Policy – Application for Extension to Validity Period of a Carnet (s.162A)

Policy Advice – September 2006 No. 2

- Page 1 of 5 -

Purpose:

This policy is intended to clarify the application requirements for an extension to the period of temporary importation for goods imported under carnet under s.162A of the *Customs Act 1901* (Act).

Legislative References:

- S.162A(2) of the *Customs Act 1901*;
- S.162A(5)(b)(i) and (ii) of the *Customs Act 1901*;
- Conventions to which Australia is a signatory:
 - Convention on Temporary Admission (**Istanbul** Convention)
 - **Annex A** to Istanbul (previously Customs Convention on the ATA Carnet for the Temporary Admission of Goods)
 - **Annex B1** to Istanbul (previously Customs Convention concerning Facilities for the Importation of Goods for Display or Use at Exhibitions, Fairs, Meetings or Similar Events)
 - Customs Convention on the ATA Carnet for the Temporary Admission of Goods
 - Customs Convention concerning Facilities for the Importation of Goods for Display or Use at **Exhibitions, Fairs, Meetings or Similar Events**
 - International Convention to facilitate the importation of **Commercial Samples** or Advertising Materials
 - Customs Convention on **Containers** 1972, and Protocol of Signature
 - European Convention on Customs treatment of **Pallets** used in international transport
 - Customs Convention on the temporary importation for **Pedagogic Equipment**
 - Customs Convention on the Temporary Importation of **Private Road Vehicles**
 - Customs Convention on the temporary importation for **Professional Equipment**
 - Convention on **Road Traffic**
 - Customs Convention on the temporary importation for **Scientific Equipment**
 - Convention concerning the Welfare Material for **Seafarers**
 - Convention concerning Customs Facilities for **Touring**
 - Additional Protocol relating to the Importation of Tourist Publicity Documents and Material
 - Annex J.5. (Relief Consignments) to the International Convention on the Simplification and Harmonization of Customs Procedures (KYOTO Convention)

Policy Reference No.:	C05/10528
Date of issue	October 2006

Background:

Section 162A of the Act allows for the temporary importation of certain goods without payment of duty, GST or LCT provided a security or undertaking is given to the CEO. The CEO has accepted deeds of undertaking in relation to goods imported under cover of either a CPD (*Carnets de Passages en Douane*) or an ATA (*Admission Temporaire / Temporary Admission*) carnet from the respective Australian Guarantee Associations. The carnets may be used for goods that are specified in and used in accordance with the conventions to which Australia is a signatory.

The Australian Guarantee Association for CPD carnets is the Australian Automobile Association (AAA) and its authorised Australian Issuing Authorities such as NRMA, RACV, etc. The CPDs are to cover private motor vehicles and are to be used in accordance with the terms of the *Customs Convention on the Temporary Importation of Private Road Vehicles* (PRV Convention).

The Australian Guarantee Association for ATA carnets is the Victorian Employers' Chamber of Commerce and Industry (VECCI) and its authorised Australian Issuing Authorities such as Australian Business Limited. ATA carnets cover most other goods. The majority of goods are imported and used in accordance with the *Convention on temporary admission* (Istanbul Convention).

S.162A(5)(b)(i) provides that the duty, GST and LCT is not payable unless the goods imported under a carnet are not exported within 12 months after the date of importation. However, where the carnet validity date is less than 12 months after the date of importation, then that is the date by which the goods are to be exported.

Section 162A(5)(b)(ii) enables the CEO to grant a further period of temporary importation upon application from the person who imported the goods and the person who gave the security or undertaking in relation to the goods.

Customs Policy:

Customs policy is that the maximum period for temporary importations is three years from the date of original importation of the goods into Australia. This policy is based on Customs legislation, which provides that the CEO is able to grant a further period of temporary importation upon application and the various international conventions. Customs requires that the carnet holder applies to the CEO for an extension using Form B257 "APPLICATION FOR EXTENSION OF PERIOD OF TEMPORARY IMPORTATION". A copy of the application form is attached.

CPD carnet

Article 22(1) of the PRV Convention provides for an extension to the validity period of CPD carnets. The request for extension is to be made by the association that guarantees the papers.

Article 22(3) goes on to provide that the validity period can only be extended once for a maximum period of one year. Any extension subsequently required after this initial extension requires that a replacement carnet be issued.

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ATA Carnet

Article 14 of Annex A to the Istanbul Convention provides where the carnet holder will be unable to export the goods within the validity period of the carnet, the original Issuing Authority may issue “replacement papers”.

Although the Commentary to Article 14(3) says that “ATA carnets cannot be extended but a replacement carnet must be issued”, the body of the convention (Article 17) says that these are the minimum requirement to be accorded. In this context, the Australian Customs Service is willing to provide the same concessions to ATA carnets as applies to CPD carnets. For this reason, Customs accepts that ATA carnets may be granted an extension for a period of up to one month without the need for a replacement carnet to be issued for that period.

However, where the requested period of extension is greater than one month, then a replacement carnet must be issued.

Application

All applications for an extension to the validity period of a carnet must be submitted to the relevant Guarantee Association using Form B257 prior to consideration by Customs. The period of extension must be stated (depending on the carnet type) as well as the reason for the required extension.

The application will not be considered by Customs if there has been a breach of the conditions of temporary importation i.e. if the temporary importation period or carnet validity period has expired, or if the goods have been dealt with in contravention of the regulations. Where a breach of the conditions has occurred, Customs will call up the security for payment of an amount equivalent to the duty and tax liability.

Reasons for application for extension

Acceptable reasons for individuals applying for an extension to the period of temporary importation include, but are not limited to, the following:

- Illness of the carnet holder or their immediate family travelling with them supported by a medical certificate. Length of extension will be limited to the period of illness whilst in Australia;
- Death of immediate family member. Proof will be necessary and any extension will be limited to a maximum of one month; or
- Damage to a vehicle rendering the need for repairs. The period of extension should reflect the period of the repair.

Some situations that are not acceptable as reasons for applying for an extension to the period of temporary importation include, but are not limited to, the following:

- A tourist on holiday returns to their home country to work and save for a further holiday period in Australia;
- Forced break in a holiday to sort out business/work commitments; or
- Desire to leave vehicle in Australia for a subsequent holiday in the year or years to come.

The application is to be submitted to the Guarantee Association. The Guarantee Association must approve the continuation of the guarantee for the further period of temporary importation requested and indicate whether an extension or replacement

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carnet has been approved and the period for the extension/replacement.

In the case of a CPD carnet, the AAA is to complete an Extension Certificate (on the inside cover of the carnet) prior to sending the carnet to Customs for consideration. All supporting documentation should be attached to the application.

The application must be received by Customs prior to the expiry date of the carnet (i.e. the carnet validity date).

Processing of the Application:

Customs will make its decision based on the facts presented with the application. Where an application has been refused by Customs, the Guarantee Association will be advised in writing with an explanation of the reasons for refusal.

Where an extension (of less than one month) has been approved, Customs will amend the carnet to show the new validity date and return the carnet to the Guarantee Association. In the case of a CPD carnet, Customs will also complete the relevant section of the Extension Certificate.

Where a replacement carnet has been approved by Customs, the Guarantee Association will be advised and the carnet will be returned to the Guarantee Association. The Guarantee Association is to pursue the issuing of a replacement carnet with the overseas Issuing Authority. The replacement carnet must have a new carnet number to ensure that the carnet under which the goods are continuing their stay in Australia can be identified.

Upon receipt of the replacement carnet, the Guarantee Association should advise the carnet holder to contact Customs to have the new carnet validated.

Conditions of extension:

Any extension/replacement that is granted will require the same conditions of use as advised on original importation into Australia to continue to apply. The goods must continue to be used in accordance with the provisions set out in the Act and Regulations.

Goods may NOT be left in Australia when the importer leaves the country. If this occurs, the security amount will be called up.

Department Of Transport And Regional Services (DoTARS) Requirements:

In the case of vehicles, it is a requirement that the carnet holder has in their possession valid vehicle registration papers that covers the activity and period of the extension or replacement. Without such registration, an extension or replacement carnet will not be granted.

All other conditions that apply to motor vehicles in Australia on a temporary basis are applicable. This information can be obtained from the DoTARS website at www.dotars.gov.au.

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Department of Immigration and Multicultural Affairs Requirements:

It is imperative to ensure that individual carnet holders (and any persons travelling with the carnet holder) holds a valid visa. Without a valid visa being held, it is not possible to authorise either an extension to a carnet or a replacement carnet.

Information relating to visas should be obtained from the Department of Immigration and Multicultural Affairs. Their website is www.immi.gov.au.

***Cargo Policy
Canberra***

Contact: Manager, Import Policy
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Files: C04/03221, C05/10528

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