



Canadian
Chamber of
Commerce

Chambre de
Commerce
du Canada



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Carnet Reference Manual

e-ata.ca





This reference manual is designed to assist you in successfully using your ATA Carnet to temporarily import goods into over 78 countries worldwide.

Rules and regulations vary from country to country and are subject to change. The information on the Canadian Chamber of Commerce’s Carnet website and this manual should be viewed as a general guide only.

Carnet holders are advised to communicate directly with the appropriate customs authorities prior to temporarily importing goods with a Carnet.

If you have any questions, please contact the Canadian Chamber of Commerce.
613.238.4000 | Toll-free: 1.800.661.2930
importexportservices@chamber.ca | Chamber.ca/carnet

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SECTION 1: ALL ABOUT CARNETS

WHAT IS A CARNET?

A Carnet, commonly described as a passport for goods, is an internationally recognized customs document for the temporary importation of goods into foreign countries.

Carnets have to be stamped at each entry and exit point of the countries visited, customs officials retain a record of each import transaction, and later reconcile it with its matching re-exportation record.

In Canada, Carnets can only be obtained from the Canadian Chamber of Commerce.

BENEFITS

- ✓ Carnets are accepted in over 78 countries
- ✓ Carnets are valid for up to one year.
- ✓ The same Carnet can be used for multiple trips.
- ✓ Carnets are issued and guaranteed by national associations worldwide
- ✓ Carnets replace most customs paperwork, resulting in a simplified process.
- ✓ Carnets cover virtually all goods (*with a few exceptions*).
- ✓ Carnets allow customs arrangements to be made prior to departure from Canada at a predetermined cost, in English or French, and in Canadian currency.
- ✓ Carnets facilitate the re-entry of your goods into Canada.

Some goods such as controlled or dangerous goods still require import or export permits.

WHAT CAN YOU CARRY ON A CARNET?

- 1 - Commercial samples (CS)
- 2 - Professional equipment (PE)
- 3 - Goods for presentation or use at trade fairs, shows, exhibitions or similar events (EF)

Consumable or disposable items, as well as goods shipped for repair and/or processing **are not eligible** to the Carnet program.

WHAT COUNTRIES ACCEPT CARNETS?

Carnets are accepted in over 78 countries worldwide. For a complete list and for country-specific advisories please go to www.e-ata.ca. We encourage you to check the advisories every time you travel with an ATA Carnet.

SECTION 2: THE CARNET APPLICATION PROCESS

To apply for a Carnet, please visit: www.e-ata.ca .

Please note that in order to obtain a Carnet, you must also post a guarantee of 40% of the value of your goods. This is to ensure that in the event your goods remain in the foreign country for a period that exceeds delays prescribed by foreign customs, the Canadian Chamber is financially protected. This is in accordance to the ATA Carnet convention and the Canada/Chinese Taipei (Taiwan) bilateral agreement. The Canadian Chamber accepts guarantees in the form of cash (credit card, certified cheque, money order, electronic funds transfer), bonds, and letters of credit.

We also offer the option to purchase a surety bond to secure your Carnet directly through our new Carnet application system: www.e-ata.ca.

SECTION 3: USING THE CARNET

A Carnet consists of a green front and back cover, with yellow, white, and blue pages which are referred to as, counterfoils and vouchers. The general list of the goods covered under a Carnet) appear on the reverse of the front cover and on the vouchers.

[View a sample here.](#)

TERMINOLOGY:

Counterfoil: A sheet that is **always to remain in the Carnet**, in order to be properly validated by customs at each entry and exit point when travelling with the Carnet. Counterfoils can be yellow (for Canadian customs), white (for foreign customs), or blue (for transits). Each counterfoil has a corresponding voucher.

Voucher: The sheet kept by customs in order to document the entry or exit of the goods listed on a Carnet. Vouchers can be yellow (for Canadian customs), white (for foreign customs), or blue (for transits). Each voucher has a corresponding counterfoil. Foreign customs reconciles importation vouchers with re-exportation vouchers to ensure that the goods imported on a Carnet do not remain in their territory.

Exportation: When goods leave Canada

Importation: When goods enter a foreign country

Re-exportation: When goods leave the foreign country

Re-importation: When goods return to Canada

Transit: When goods have to cross a foreign territory before arriving at the final destination.

General list: The list of goods covered by a Carnet. The description of these goods has to be clear, with model and serial numbers indicated when applicable. No additions to the general list are permitted once a Carnet has been issued however, travelling with a partial list is permitted by most countries.

BEST PRACTICES:

Upon Receipt of the Carnet

- Familiarize yourself with the different sheets in the Carnet.
- Ensure you have sufficient counterfoils and vouchers for the number of trips planned.
- Sign the front green cover in the designated box on the lower right-hand side, as well as on the reverse, below the General List.
- **Be sure to have the front cover validated by Canadian customs.**

IMPORTANT – Failure to have the Carnet’s front green cover properly validated by Canadian customs prior to the first exportation from Canada may result in rejection by foreign authorities.

Validation can be obtained on your first trip as long as you arrive early and all the items on the General List are present for examination. If this is not the case, this step should be completed at a prior date.

It is up to the customs officer to decide if they would like to examine your goods. Please always allow extra time for this step.

Exportation: Exiting Canada

- On the yellow exportation voucher, strike out any items you are not taking on this trip from the list attached to the voucher. Only do this on the list typed on the voucher or photocopy attached. **Never** amend the General List on the back of the green front cover.
- Complete sections A-F of the voucher, then date and sign below the shaded box. It is important to clearly indicate which items you are travelling with in section F.
- Present the Carnet for validation of the yellow exportation counterfoil and voucher by Canadian customs. Customs will detach and retain the voucher for its records.
- Check to confirm that customs has accurately listed your item numbers on the corresponding yellow exportation counterfoil, and that it is dated and stamped by customs.

Importation: Entering a Foreign Country

- On the white importation voucher, strike out any items you are not taking on this trip from the list attached to the voucher. **Only** do this on the list typed on the voucher or photocopy attached. **Never** amend the General List on the back of the green front cover.
- Complete sections A-F of the voucher, then date and sign below the shaded box.

- Present the Carnet for validation of the white importation counterfoil and voucher by foreign customs. Customs will detach and retain the voucher for its records.
- Check to confirm that customs has accurately listed your item numbers on the corresponding white importation counterfoil and that it is dated and stamped by customs.

Re-Exportation: Exiting a Foreign Country

- On the white re-exportation voucher, strike out any items you are not taking on this trip from the list attached to the voucher. **Only** do this on the list typed on the voucher or photocopy attached. **Never** amend the General List on the back of the green front cover.
- Complete sections A-F of the voucher, then date and sign below the shaded box.
- Present the Carnet for validation of the white re-exportation counterfoil and voucher by foreign customs. Customs will detach and retain the voucher for its records to reconcile with the corresponding importation voucher.
- Check to confirm that foreign customs has accurately listed your item numbers on the white re-exportation counterfoil, and that it is dated and stamped by customs. Item numbers should match those on the corresponding voucher. You **must** account for all items that entered the foreign country.

IMPORTANT – If customs indicated a ‘Final Date for Re-exportation’ at point No. 2 on the importation counterfoil, goods must exit the country by midnight on that specified day.

In the E.U., the ‘Final Date for Re-exportation’ means from the entire European Union, not simply from the country of importation.

Re-Importation: Returning to Canada

- On the yellow re-importation voucher, strike out any items you are not returning to Canada on this trip from the list attached to the voucher. **Only** do this on the list typed on the voucher or photocopy attached. **Never** amend the General List on the back of the green front cover.
- Complete sections A-F of the voucher, then date and sign below the shaded box.
- Present the Carnet for validation of the yellow re-importation counterfoil and voucher by Canadian customs. Customs will detach and retain the voucher for its records. You must account for all goods that left Canada.
- Check to confirm that customs has accurately listed your item numbers on the yellow corresponding re-importation counterfoil and that it is dated and stamped by customs.

IMPORTANT – It is critical to validate your Carnet with Canadian customs upon your return.

The re-importation counterfoil provides proof that the goods have returned to Canada. If at any time, your Carnet was improperly validated or you encountered difficulties at foreign customs, the validated re-importation counterfoil could be used to settle a dispute.

Transiting

Transit sheets are the blue counterfoils and vouchers used when you are passing through one country to access another.

Note: Instead of validating the transit counterfoil and voucher, some foreign customs will validate a white importation counterfoil and voucher upon entry. If this occurs, be sure to have foreign customs validate the white re-exportation counterfoil and voucher upon departure. The United States often handles transit shipments in this manner.

Split Shipments

Not all items must be taken on every trip. You are permitted to remove items from individual trips by crossing them off the list on the reverse of the vouchers (NOT the green cover or green sheets attached), as long as you ensure this is accurately documented on the corresponding counterfoils by customs authorities. To avoid confusion, it is best to separate items with a comma, and use a dash only when referring to a range of items (example: 1-4 refers to items 1 **to** 4, while 1, 4 refers to items 1 **and** 4.)

IMPORTANT – Customs authorities must always indicate the item numbers with which you are travelling. Reference to the ‘attached list’ is not acceptable.

Extra attention is needed to ensure the proper number of items are noted on counterfoils and vouchers for goods entering/exiting in a piecemeal fashion. It is strongly recommended that Carnet holders verify that customs did not inadvertently list goods not being shipped.

Example: Split Shipments	
Exiting Canada (Exportation #1)	Items 1, 10-15, 20, 25-100
Entering Foreign Country (Importation #1)	Items 1, 10-15, 20, 25-100
Exiting Foreign Country (Re-exportation #1)	Items 1, 20, 50-100
Returning to Canada (Re-importation #1)	Items 1, 20, 50-100
Exiting Canada (Exportation #2)	N/A
Entering Foreign Country (Importation #2)	N/A
Exiting foreign Country (Re-exportation #2)	Items, 10-15, 25-49
Returning to Canada (Re-importation #2)	Items, 10-15, 25-49

TRAVELLING WITHIN THE EUROPEAN UNION (E.U.)

The E.U. is considered a single customs territory, only requiring one white importation counterfoil and voucher when entering, and one white re-exportation counterfoil and voucher when leaving.

Although it is usually not necessary to have your Carnet validated when travelling from country to country within the European Union, some customs officials may request it be presented for the validation of the blue transit sheets.

IMPORTANT - Since European Union customs authorities may be unavailable or unwilling to validate Carnets for goods moving between E.U. member countries, be sure to insist that a customs official validates the white re-exportation counterfoil and voucher prior to departing from your final E.U. country. **Do not skip this step.**

POINTS TO REMEMBER

- It is your responsibility to present your Carnet to domestic and foreign customs and to locate a customs inspector to validate the Carnet. When travelling during non-business hours, call the local customs authorities to ensure an inspector will be available. Arrive early to clear your Carnet through customs.
Note: A charge may apply for outside business hours validation.
- You do not need to travel with the goods. Options include clearing the merchandise through Canadian customs and sending it ahead. The goods can be cleared through foreign customs on your arrival or by an authorized representative.
- Anyone listed as a representative on your Carnet is able to clear the goods through customs. You may designate colleagues, customs brokers or other individuals.
IMPORTANT – Authorized representatives must be identified on the front cover of the Carnet, or with an attached letter. To minimize the chances of financial loss, only use representatives familiar with the Carnet program.
- The goods do not have to be re-exported at the same port where they were imported. Some countries may restrict the number of ports authorized to validate Carnets, so it is encouraged to check the countries' advisories at www.e-ata.ca for a complete listing.
- Carnet counterfoils and vouchers are numbered. Make sure to complete the voucher that corresponds with the counterfoil filled out by customs. Should customs validate the voucher but neglect to detach it, keep it with the Carnet.
- Your goods must exit the importing country (or E.U.) by midnight on the date indicated by foreign customs. This may differ from the Carnet's expiration date so be sure to check it. If no date is indicated, the goods must exit the importing country by midnight on the Carnet's expiry date. All items should plan to return to Canada before the expiry date of the Carnet.
- If you cannot obtain proper validation on the re-exportation counterfoil(s), you should expect to pay a foreign customs regularization fee ranging from \$50 to \$150 USD for each occurrence. The Canadian Chamber will pay foreign customs on your behalf, and you will be invoiced. If you had chosen to post your guarantee with a money deposit, we will use part of your deposit to pay these fees. **This is providing Canadian proof of re-importation is available.**
- If a valid claim is filed on your Carnet, you may be subjected to a penalty not exceeding 10% of the total duties and taxes owed. This penalty is in addition to the duties and taxes.

The Canadian Chamber reserves the right to charge you a claims processing fee when excessive time is spent defending valid claims on your behalf.

SECTION 4: AVOIDING CLAIMS

WHAT IS A CLAIM?

A claim is filed when foreign customs has reason to believe that your goods were not re-exported within the one-year validity of the Carnet, or before the date assigned upon importation.

Foreign customs file claims with the Canadian Chamber by requesting that proof of re-exportation be provided. If no valid proof is available, the claimed duties/taxes/penalties must be paid.

Customs has one year following the Carnet's expiry to file a claim. Careful usage of the Carnet should prevent claims from arising.

Nuisance Claims

At times, a claim can be is filed by foreign customs even though the Carnet holder has had the Carnet properly validated. These are referred to as 'nuisance' claims.

Example: A nuisance claim may arise when the port of entry has not been notified by the port of exit that the goods were re-exported.

With the properly validated Carnet, the Canadian Chamber can usually resolve nuisance claims without involving the Carnet holder.

IMPORTANT – It is essential that you return your Carnet to the Canadian Chamber of Commerce after use or upon expiry to avoid issues fighting nuisance claims. If the Carnet has been lost or stolen, please contact the Canadian Chamber.

REDUCE DELAYS AND AVOID CLAIMS CHECKLIST:

- Provide accurate descriptions of the merchandise on the General List. For information on how to complete the general list, please refer to the e-ata.ca user guide [insert link].
- Use the Carnet in accordance with 'intended use' specifications in Section C on the Carnet's green cover; i.e. for commercial samples, professional equipment or for attendance at exhibitions and fairs. **Not all countries will allow the three categories of goods.** Check the country advisories at www.e-ata.ca [insert link].
- Obtain customs validation upon entry and exit of all countries.
- Re-export the goods within the one-year validity period or by the date assigned by customs on importation. This appears at point No. 2 on the importation counterfoil and may differ from the Carnet's expiry date. Customs may allow you to temporarily import the goods only for a matter of weeks, so be very careful to respect this date and re-export accordingly.
- Check the advisories of countries you will be visiting at www.e-ata.ca before leaving Canada. The advisories provide additional information on the customs practices and regulations of individual countries. Although we make every effort to ensure the

advisories are up-to-date and comprehensive, you should also contact the relevant customs authorities for current and accurate information prior to travelling with a Carnet.

- Upon departure of a foreign country, be sure customs properly validates the white re-exportation counterfoil and voucher. This provides proof that the goods have exited the foreign country.
- Remember, when travelling in the E.U., the 'Final Date for Re-exportation' means from the **entire** European Union, not simply from the country of importation.
- Be especially vigilant when travelling within the European Union. Ensure customs validates the white re-exportation counterfoil and voucher when you depart your final E.U. country. **Insist on it.**
- Comply with each country's export and import regulations.
- Follow the guidelines in this manual when selling goods, transferring goods to a new Carnet, destroying goods or dealing with lost or stolen merchandise, or lost and stolen Carnets.

SELLING GOODS

Goods should not be sold in foreign territories when imported on a Carnet.

Should you decide to sell items that were imported on a Carnet abroad, you are responsible for ensuring that duties, taxes and any penalties owing are paid.

Goods donated abroad are still subject to import duties and taxes.

When selling or donating goods, there are two options for paying the duties and taxes:

Option 1 – Pay Foreign Customs Directly

Request permission from foreign customs to sell the goods and pay the duties and taxes directly.

Customs must confirm proof of payment by completing the appropriate re-exportation counterfoil of the Carnet, or providing an itemized receipt.

Whichever documentation is used must clearly indicate the:

- Carnet number
- Items on which duties and taxes were paid
- Value of items as quoted on the General List
- Amount of duties and taxes paid

IMPORTANT – Always pay duties and taxes on the values quoted on the Carnet. Paying on different values could lead customs to believe that the goods are different from those listed on the General List. In consequence, you could pay double duties and taxes if a claim is subsequently filed and proof of payment is rejected.

The re-exportation counterfoil or receipt must be dated, signed and stamped by customs prior to the Carnet's expiry. If you are provided with a receipt, forward a copy to the Canadian Chamber when you return the Carnet.

This is important documentation that you must submit to the Canadian Chamber. Providing a copy of the invoice is **not** sufficient as it only shows that the goods were sold, not that the duties and taxes were paid.

Option 2 – Wait Until a Claim is Filed

If you choose this option, the Canadian Chamber will contact you once a claim has been filed.

Important Note: Choosing this option could delay the release of your security for up to 30 months from the Carnet's date of issue. Customs could also demand that you pay a penalty in addition to the duties and taxes, plus interest.

LOST OR STOLEN CARNET IN A FOREIGN COUNTRY

If your Carnet is lost or stolen in a foreign country, there are two ways to ensure that re-exportation of your goods is properly documented.

Option 1 – Declare the Re-Exportation on the Foreign Country's Customs Documentation

For this option, ensure that:

- All items carried on the Carnet are accurately listed and easily identifiable.
- The specified value agrees with the value quoted on the General List and that the Carnet number is referenced.
- The documentation is signed and stamped by foreign customs prior to the expiry date of the Carnet.

Once the documentation has been properly completed following these guidelines, please send it directly to the Canadian Chamber so that it can be kept on file in the event a claim is filed and needs to be defended on your behalf.

Option 2 – Contact the Canadian Chamber for a Duplicate Carnet

The duplicate Carnet will be the identical to the original, including original General List and expiry date. The security deposit, surety bond, or letter of credit on file will cover both Carnets, but an administration fee will apply. You also have the option to purchase the lost Carnet protection with the original application. If you have purchased the protection, the administrative fee will be waived. Duplicate carnets can only be used to bring Canadian goods that are still abroad back into Canada. It must then be sent back to the Canadian Chamber for cancellation.

IMPORTANT – It is especially important to have the re-importation counterfoil properly validated by Canadian customs, clearly indicating that all goods that left on the original Carnet have returned to Canada on the duplicate Carnet. Once the goods are back in Canada, please send the duplicate carnet to the Canadian Chamber, as it cannot be used for subsequent trips.

ACTION TO TAKE IF YOUR CARNET IS LOST OR STOLEN IN CANADA

If your Carnet is lost or stolen in Canada, it is not possible to obtain a duplicate Carnet. You will need to complete the B3-3 Canada Border Services Agency (CBSA) form.

Note: If the B3-3 is dated after the Carnet's expiry, it is **no guarantee** that foreign authorities will accept it as adequate proof of timely re-exportation.

The B3-3 provides the only documented evidence the goods returned to Canada and are not in a foreign country. Completing it and having it stamped by Canadian customs will assist the Canadian Chamber in defending any foreign claims filed against the Carnet.

The B3-3 form can be downloaded from the CBSA's website at www.cbsa-asfc.gc.ca/menu-eng.html under Publications.

IMPORTANT – The electronic submission of a B3-3 form is not acceptable. When using it to defend a foreign claim, a hard copy duly dated, signed and stamped by Canadian customs is required.

Note: The B3-3 can be a complicated form to complete. You may need the assistance of a customs broker.

The B3-3 form must:

- Indicate the item numbers and descriptions as to identify the goods clearly. Of preference, attach a copy of the General List to the B3-3 and have it duly stamped by Canadian customs.
- Indicate the specified value of the goods. This should match the value quoted on the General List.
- Indicate the Carnet number.
- Be dated, signed and stamped by Canadian customs, if feasible, prior to the Carnet's expiry.

Once the documentation has been duly completed while following the guidelines above, send it to the Canadian Chamber . It will be kept on file in the event a claim is filed and needs to be defended on your behalf.

Note: In such cases, the length of time it takes to close a file varies depending on a number of factors. It may be necessary to wait until the claim period is over (one year after the Carnet's expiry date) before formally closing the file and releasing the security deposit.

Despite our best efforts, some foreign customs may regrettably not accept these documents as proof that the goods were re-exported from their territory in a timely fashion. As a result, the Carnet holder may still be liable for duties and taxes.

ACTION TO TAKE IF YOUR GOODS ARE LOST OR STOLEN IN A FOREIGN COUNTRY

Customs considers lost or stolen items as permanently imported goods. This makes them subject to full duties and taxes, and possibly penalties.

If the goods are stolen abroad, it is advisable to file a police report. Although doing so will not excuse you from paying duties and taxes in the country the theft occurred, it may enable cancellation of claims from foreign countries previously visited.

You have the option of making a payment directly to foreign customs, or to wait and see if a claim will be filed.

Option 1 – Pay Foreign Customs Directly

Customs must confirm proof of payment by completing the appropriate re-exportation counterfoil and/or providing an itemized receipt.

Whichever documentation is used must clearly indicate the:

- Carnet number
- Items on which duties and taxes were paid
- Value of items **as quoted on the General List**
- Amount of duties and taxes paid

The re-exportation counterfoil or receipt must be dated, signed and stamped by customs. It is always advisable to take action prior to a Carnet's expiry.

If you are provided with a receipt, forward it to the CCC with the returned Carnet.

Option 2 – Wait Until a Claim Is Filed

If you chose this option, the Canadian Chamber will contact you once a claim has been filed.

Note: Choosing this option could delay the release of your security for up to 30 months from the Carnet's date of issue. Furthermore, customs could levy a penalty in addition to the amount of duties and taxes owed.

TRANSFERRING GOODS

Carnets are valid for a one-year period and cannot be extended. However, with permission from foreign customs, you may be able to transfer goods onto a new Carnet for an additional one year of travel.

Carnet fees apply. You must also provide a new guarantee for the new Carnet.

Important – All steps of the transfer process must be completed before the Carnet expires.

Step 1 – Obtain approval from Foreign Customs

Request approval (in writing, if possible) from foreign customs to have the goods transferred onto a new Carnet.

If your request is declined, proceed to re-export the goods prior to the Carnet's expiry, or date assigned upon entry at point No. 2 on the importation counterfoil. Failing to do so may result in financial consequences for your organization.

If your request is approved, go to Step 2.

Note: In the U.K. and some other European countries, permission must be granted from the port of entry of the country of importation. In most countries, permission is to be granted by the country where the goods are located.

Step 2 – Return Old Carnet

Return the old Carnet to the Canadian Chamber office where it was issued. Request that the goods be transferred to a new Carnet. Attach written approval (if available) from foreign customs.

The Canadian Chamber will send both your old and new Carnets to Canadian customs for the official transfer and validation of the new Carnet, after which both documents will be couriered to the Carnet holder.

Step 3 – Present both Carnets to Foreign Customs

Present the old and new Carnets to foreign customs officials, who will formally transfer the goods from the old Carnet to the new one.

Step 4 – Close the Old Carnet

Return the old Carnet to the Canadian Chamber for closure. Continue travelling with the new Carnet for an additional period of up to one year.

DESTRUCTION OF GOODS

When the goods are no longer of value, are of reduced value, or if transportation costs make it financially disadvantageous to ship the goods back to Canada, you have the option of having them destroyed rather than re-exported.

IMPORTANT – To avoid paying duties and taxes, the destruction of goods must be done under the supervision of foreign customs. Be sure to obtain proper documentation confirming that this was the case.

Step 1 – Contact Foreign Customs

Make an appointment for the destruction of goods.

Step 2 – Obtain Proof of Destruction

Ensure customs provides documented proof that the goods have been destroyed.

Depending on the individual practices of the foreign country, customs may supply you with a document proving destruction and/or confirm it on the relevant re-exportation counterfoil.

If you receive documentation from customs, check that the Carnet number and the numbers and descriptions of the items that were destroyed are accurately recorded.

Customs must date, sign and stamp the documentation and/or counterfoil.

Step 3 – Return the Carnet

Send any documentation to the Canadian Chamber when you return the Carnet.

SECTION 5: CARNET CLOSURE PROCEDURES

The Carnet is the property of the Canadian Chamber of Commerce. It **must** be returned with all used and unused counterfoils and vouchers when you are finished travelling, or at the end of the one-year period of validity. To guarantee safe delivery, return it by courier. It is also advisable for you to keep a scanned copy for your files.

Before releasing your security, the Canadian Chamber will verify that:

- The Carnet was properly validated at all customs entry and exit points.
- Counterfoils clearly identify that the goods that entered the foreign country match exactly those that exited.
- The goods that left Canada on the exportation counterfoil are all accounted for and correspond with those returned to Canada on the re-importation counterfoil(s).
- The goods have been re-exported in a timely fashion; i.e. within the one-year period of validity of the Carnet and/or date assigned upon importation in a foreign country (ref: Point No. 2 on the importation counterfoil).

Once the Canadian Chamber is satisfied that the Carnet has been properly validated, the security will be conditionally released. Please allow three to four weeks for completion of this procedure.

If the Carnet has not been properly validated but there is sufficient time remaining before the expiry date to rectify the situation, we will contact you to discuss your options.

If it is too late for any action to be taken, your security (complete or partial) will be held until the claim period is over, or until all claims (if any) have been settled.