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ATA **AND CPD** CARNET

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1 PURPOSE

- a) This policy outlines the Customs acceptance, inspection, processing and acquittal of ATA carnets for goods and CPD carnets for vehicles temporarily imported into or exported from South Africa.

2 POLICY STATEMENT

2.1 International Agreements

- a) South Africa is a signatory to the Annexure A, B1-B9, D and E of the Istanbul Convention that covers the temporary importation and exportation of goods/vehicles by using the international carnets.
- b) Although South Africa has not yet acceded to Annexure C of the Istanbul Convention which covers the temporary importation and exportation of vehicles by using the international documents, it is SARS' policy to accept the Istanbul Convention's procedure.
- c) A Bilateral Agreement exists between the Republic of China and South Africa for the temporary admission of goods. The Agreement is known as the "Rocsa Carnet". The documentation is similar to that described and the same procedures must be applied to these temporary importations.
- d) A list of the Guaranteeing Associations members are listed on the back page of the Carnet.

2.2 Guarantees

- a) SACCI/AA SA is the authorised associations in South Africa and the territories of Botswana, Lesotho, Swaziland and Namibia that undertake to settle any outstanding duties, levies and VAT demanded by SARS Customs due to the non-exportation of the goods/vehicle or failure of any party to meet its obligations regarding the temporary or permanent importation of the goods/vehicle.
- b) A guaranteeing association acts as a guarantor of temporary admission documents issued either directly or through authorised Issuing Associations.
- c) The guaranteeing association's liability for the guarantee of payment of import duties, levies, VAT and any other amounts shall cease:
 - i) When the Carnet have been unconditionally discharged from the territory of temporary admission by the Customs authorities in that territory; or
 - ii) When a claim for the payment of import duties, VAT and any other sums have not been lodged within twelve (12) months from the date of expiry of the validity of the Carnet.
- d) The ATA carnet international guarantee chain provides guarantees, thereby assuring Customs administrations, that duties and taxes due in case of misuse of the ATA carnet, will be paid. The World Customs Organisation (WCO) administers the international Customs conventions under which the ATA carnet system operates.
- e) Within the World Cambers Federation, the World ATA carnet Council (WATAC) runs the ATA system and its international guaranteeing chain. The council consists of representatives from the countries and territories where ATA carnets are issued and accepted.
- f) Approved guaranteeing associations undertake to pay to the Customs authorities of the Contracting Party in the territory of which it is established, the amount of the import duties and taxes and any other amount payable in the event of non-compliance with the conditions of temporary admission or of Customs transit, in respect of vehicles and goods introduced into that territory under cover of temporary admission papers.
- g) If a Carnet is from a country or the affiliated club or association not appear on the list on the back page of the ATA/CPD carnet, then SACCI/AA SA must be contacted prior to rejecting the document, to

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obtain written confirmation on the eligibility of the guaranteeing club or association, i.e. whether any changes have been effected.

- h) ATA/CPD carnets issued in South Africa by SACCI/AA SA are also guaranteed abroad by the indicated authorised associations.
- i) A claim may be lodged against such guarantee if it is found that the discharge of the ATA/CPD carnet was obtained improperly or fraudulently or that there has been a breach of the conditions of temporary admission or of transit.
- j) The guaranteeing association shall have a period of six (6) months from the date of notification (claim letter date) of the non-discharge in which to furnish proof of re-exportation to the Commissioner of SARS.

2.3 Companies and individuals who may use a carnet

- a) The carnet holder / representative of the carnet may appoint someone to act on his or her behalf. This person e.g. clearing agent etc. later referred to as a representative is required to produce written authorisation in favour of the person or proof of identity when the representative is specifically mentioned on the cover of the carnet as well as all the carnet vouchers.
- b) ATA carnet:
 - i) Travelling Business;
 - ii) Sales Executives;
 - iii) Technicians;
 - iv) Fair Exhibitors; and
 - v) Professional individuals and teams (e.g. film crews, surgeons, engineers, artists, educationalists etc.).
- c) CPD carnet:
 - i) Tourists; and
 - ii) Foreign visitors, whether on business or otherwise.

2.4 Goods covered by ATA Carnet:

- a) Commercial samples:
 - i) Samples imported by commercial travellers and other representatives of firms abroad when visiting the country on a temporary basis to secure orders.
 - ii) Persons or firms in South Africa, including agents for foreign firms, who receive samples on a temporary basis from abroad free of charge for the same purpose.
 - iii) A prospective customer in South Africa, when sent free, on loan, for inspection and demonstration to obtain an order, provided the sample be returned abroad, whether or not an order is obtained.
 - iv) Except in exceptional circumstances, only one (1) sample of each description range, type or colour of article will be allowed temporary admission. It must always be remembered the quantities of identical goods imported by the same importer may not constitute samples as understood in ordinary commercial usage and will therefore not be permitted temporary admission.
 - v) The sample must be representative of an already produced or to be produced product abroad and imported solely for being shown or demonstrated free of charge to prospective customers.
- b) Goods for display or use at exhibitions, fairs, meetings or similar events:
 - i) Temporary importation is granted provided:
 - A) The items are capable of identification on re-exportation;

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- B) Identical goods are imported in reasonable numbers or quantities having regard for the purpose of importation i.e. not solely intended for sale; and
- C) Are not loaned for other use, used in any way for hire or reward or removed from the event without Custom's approval.
- ii) Imported goods intended for display or use at these events:
 - A) Goods for display or demonstration:
 - I) This covers goods principally intended for exhibition purposes themselves.
 - II) However, its scope is not confined only to cover trade samples displayed or demonstrated to solicit orders, but could also cover other reasons for display such as the viewing of works of art, collector's pieces, scientific specimens, articles representing technological or mechanical development, etc.
 - B) Goods used in connection with a display: Although these items may not necessarily be exhibited themselves, they could include, for example, goods used to demonstrate a foreign machine, e.g. yarn to be used in a foreign knitting machine, construction and decoration;
 - C) Material e.g. electrical fittings, paint, etc. for temporary stands and advertising and demonstration material e.g. publicity material, sound recordings, slides, etc.: These goods must by their nature relate specifically to the foreign goods exhibited and may not be used for demonstration or advertising of national goods by national exhibitors; and
 - D) Equipment for use at international meetings, conferences and congresses: This is aimed at facilitating the machinery and equipment necessary for the event. It includes items such as interpretation apparatus, sound recording apparatus, educational, cultural or scientific films, etc.
- b) Professional equipment
 - i) 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.
 - ii) Equipment for Press or for Sound or Television Broadcasting:
 - A) This covers the equipment required by the press, broadcasting or television organisations visiting the country to report, transmit or record material for specified programmes. The temporary admission of equipment must comply with the following conditions:
 - I) Be owned and imported by a natural person resident abroad or by a legal person established abroad;
 - II) Be capable of identification on re-exportation;
 - III) Blank sound or image recording media, but excludes blank image recording media imported for use in commercial copying;
 - IV) Used solely by or under the personal supervision of the visiting person; and
 - V) Is not subject to a hire contract or similar arrangement to which a person resident or established in the country of importation is a party. This will however not be applied to joint sound or television broadcasting programmes.
 - iii) Illustrative List:
 - A) Electronic note book ("Laptop");
 - B) Photographic, cinematographic or television cameras;
 - C) Sound or image transmitting, recording or reproducing apparatus;
 - D) Blank sound or image recording media;
 - E) Testing and measuring instruments and apparatus;
 - F) Operational accessories including clocks, stop watches, compasses, generating sets, transformers, lighting equipment, batteries and accumulators, heating and ventilating apparatus etc.;
 - G) Musical instruments, costumes, scenery and other stage properties; and
 - H) Vehicles designed or specially adapted for the purpose specified above such as television transmitting vehicles, sound recording and reproducing vehicles, etc.
- c) Filming Equipment:
 - i) Defined as equipment necessary for a person to make a specific film or films in the country.

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- ii) The user may be extended to include a person resident or established in the country, if this person receives approval for this purpose under a co-production contract by the competent authorities in the country, under an inter-governmental agreement concerning the production.
- iii) Illustrative List:
 - A) Cameras of all kinds;
 - B) Testing and measuring instruments and apparatus;
 - C) Camera booms;
 - D) Lighting equipment;
 - E) Sound or image transmitting, recording or reproducing apparatus;
 - F) Blank sound or image recording media;
 - G) Operational accessories including clocks, stop watches, compasses, generating sets, transformers, lighting equipment, batteries and accumulators, heating and ventilating apparatus, etc.;
 - H) Musical instruments, costumes, scenery and other stage properties; and
 - I) Vehicles designed or specially adapted for the purpose specified.
- d) Other Professional Equipment:
 - i) This equipment is not included in the above and is necessary for a visiting person to exercise or perform a specific calling, trade or profession. It does not include equipment used for industrial manufacture or packaging of goods or (except for hand tools) for the exploitation of natural resources, for the construction, repair or maintenance of buildings or for earth moving and like projects, e.g. in the construction, repair and maintenance of roads, tunnels, bridges, dams, etc.
 - ii) Conditions of temporary admission:
 - A) Owned and imported by a natural person resident abroad or by a legal person established abroad;
 - B) Capable of identification on re-exportation; and
 - C) Used solely by or under the personal supervision of the visiting person.
 - iii) Illustrative List:
 - A) Equipment for erecting, testing, commissioning, checking, maintaining or repairing machinery, plant and means of transport, including tools e.g. measuring, checking and testing instruments, transformers, jigs, measuring cables, etc.;
 - B) Equipment for businessmen, lecturers and other experts e.g. calculating instruments; electronic notebook; geographical, scientific, archaeological instruments and apparatus; etc.;
 - C) Instruments for doctors, surgeons, veterinary surgeons and similar professions;
 - D) Equipment for entertainers, theatre companies and orchestras e.g. musical instruments, costumes, scenery, etc.; and
 - E) Vehicles designed and specially adapted for the purpose specified above, including mobile inspection units, workshops and laboratories. Motor vehicles may travel on ATA carnets for the purpose of demonstration, testing and/or racing for professional bodies only; not for private individuals/companies/agents, for new or used vehicles.

2.5 Goods covered by CPD Carnet

- a) **Motor vehicles.**
- b) **Built-in motor vehicle radios.**
- c) **Motorcycles and auto-cycles.**
- d) **Trailers and caravans for the conveyance of goods/passengers and designed to be attached to motor vehicles.**
- e) **Motor vehicles including their normal spare parts e.g. tyres and tubes as indicated on the CPD carnet at the time of importation.**
- f) **Tourist busses carrying passengers (not for commercial use).**

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- g) Motor racing cars/motorcycles irrespective of whether such are to be driven by persons domiciled outside or in South Africa.

2.6 General Observations

- a) A wide range of equipment is eligible for temporary admission under this field and no limits have been imposed regarding mass, value or importance of the equipment.
- b) The equipment need not accompany the person concerned, may be new or used and in the case of a technician the person may not necessarily be employed or remunerated by the firm supplying the equipment or even be for the account of the firm which supplied the original equipment.
- c) Apart from the fact that the equipment must be used for a specific purpose during a specific period of time, the dispensation still excludes equipment to be used for internal transport of goods and when used in the industrial manufacture of goods, packaging of goods and except for hand tools, the exploration of natural resources, for the construction, repair and maintenance of buildings and equipment used for earth moving i.e. "public works".

2.7 Goods not covered by Carnet:

- a) ATA carnet:
 - i) Goods sent to or from South Africa by post.
 - ii) Goods intended for processing or repair (may however be used for component parts imported to repair professional equipment already imported under cover of an ATA carnet).
 - iii) Goods for the construction, repair and maintenance of buildings or for earthmoving and similar projects.
 - iv) Items sold or for sale – such items are not considered to be samples.
 - v) Un-mounted gems or gemstones.
 - vi) Perishable or consumable items such as theatrical make-up, paint, cleaning materials, food, drinks, oils, leaflets and brochures, which are considered as "consumable items" and intended to be given away, disposed of or utilised abroad, are excluded from the ATA carnet system as they would not normally be re-exported.
 - vii) Alcoholic beverages, tobacco and fuels.
 - viii) Livestock.
- b) CPD carnet can be in the form of:
 - i) Buses and various types of commercial vehicles for commercial/industrial purposes e.g. testing, demonstration, exhibition or other trade purposes in which case an ATA Carnet can be used;
 - ii) Vehicles for contract or construction work or use by a business concern in South Africa;
 - iii) Yachts arriving temporarily by sea under own power (to be treated in the same manner as other foreign going ships visiting the country's ports);
 - iv) Vehicles imported by persons on employment contracts exceeding twelve (12) months;
 - v) Motor vehicles which are imported by persons entitled to privileges in terms of Rebate Item 406.00;
 - vi) Goods (including means of transport) intended to be processed or repaired; and
 - vii) Motor vehicles, the bona fide property of residents of Zimbabwe, Malawi, Mozambique or Angola entering South Africa by any means from any of these territories.
- c) A ZA CPD carnet cannot be issued by the Automobile Association of South Africa (AA SA) for imported second hand vehicles.
- d) When the person who takes employment as mentioned above is the bona fide owner of the vehicle or is 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.

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2.8 Carnet holder/authorised users responsibilities

- a) Persons who take up employment for a period not exceeding twelve (12) months (persons who enter South Africa on a work permit exceeding twelve (12) months may not use a CPD carnet and must enter the vehicle under rebate of duty in terms of item 490.00 on lodgement of provisional payments to cover duty, levies and VAT).
- b) The carnet is a temporary importation document and the carnet holder/representative must comply with the Customs regulations of the country into which goods are imported.
- c) If the carnet holder/representative cannot obtain a valid carnet then the goods/vehicle may be cleared for temporary admission in the normal way.
- d) The carnet holder/representative must always ensure the country, into which the goods are going to be imported, accepts carnets for the goods concerned.
- e) The carnet holder/representative must present the carnet to the Customs authorities when entering and leaving a country for necessary verification and certification. Failure to do so may result in a claim being made against the guaranteeing association. Should any of the goods listed on the carnet be sold, donated or otherwise disposed of, the carnet holder/representative of the carnet is liable to the issuing organisation for all duties and/or VAT and other sums, which would normally be charged on the importation of such goods.
- f) If the carnet holder/representative fails to present the carnet when leaving the country visited, the carnet is not discharged. Customs in the country of temporary import may demand payment of the duties and VAT or ask for proof of the current location of the goods. If the carnet holder/representative is requested to produce proof of re-exportation he/she should contact Customs in the country where the goods are located (Certificate of location).
- g) Where a temporary exit takes place i.e. to a country other than the country of issue and the owner intends to re-enter South Africa, the holder/representative must be warned that duty / VAT will become payable on the vehicle on re-entry, if the document is not fully discharged within the validity period of the CPD.

2.8.1 ATA Carnet exceptions

- a) Import duties shall not be levied, import prohibitions or restrictions waived and re-exportation not insisted upon in respect of the following goods temporarily admitted for display or use at these events:
 - i) Supplied free of charge from abroad and distributed free of charge to the visiting public during the event for individual use or consumption by that person;
 - ii) Identifiable as advertising samples and individually low in value;
 - iii) Unsuitable for commercial purposes and where appropriate packed in quantities smaller than normal retail packaging;
 - iv) Samples of foods and beverages not packed as described in the preceding bullet must be consumed at the event; and
 - v) The aggregate value and quantity of the samples must be in the opinion of Customs reasonable concerning the nature of the event, number of visitors to it and the extent of the exhibitors' participation therein.
- b) Goods imported solely for demonstration purposes e.g. yarn, blocks of wood, sheet metal, chemicals, paint, etc. that is consumed or destroyed in the course of the demonstration shall not be levied. The aggregate value and quantity of the goods must in the opinion of Customs be reasonable concerning the nature of the event, number of visitors and the exhibitors' participation therein.
- c) Products of low value used in the construction, furnishing and decorating of temporary stands of foreign exhibitors, e.g. paint, wallpaper, etc.

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- d) Printed matter, catalogues, trade notices, advertising posters, calendars, price lists whether or not illustrated and unframed photographs, which are publicity material only for the foreign goods displayed at the event. The goods must have been supplied free of charge from abroad and distributed free of charge to the visiting public. The aggregate value and quantity of the goods must in the opinion of Customs be reasonable concerning the nature of the event, number of visitors and the extent of exhibitors' participation therein.
- e) Files, records, forms and other documents which as a rule are for individual use and have no value to a third party, e.g. for use at international meetings, conferences or congresses.
- f) Alcoholic beverages, tobacco goods and fuels are excluded from this dispensation irrespective of the use or purpose for which they are imported.

2.9 The ATA and CPD carnet format

- a) Each carnet consists of a cover and vouchers for use during each movement of goods covered by the ATA carnet. Continuation sheets or certified lists may be inserted if space provided on the cover or vouchers is insufficient to accommodate the details of all the goods to be covered by the carnet. The carnet can include any number of vouchers to allow the goods to be moved between many countries before their return or for multiple trips to be made using the same carnet.
- b) The format of the ATA/CPD carnet forms must comply with the size, colour scheme and format as prescribed by Appendix I to Annexure A of the Istanbul Convention.
- c) The rear of the front cover and each voucher contains the "General List" of the goods covered by the ATA carnet. Each voucher also contains a declaration, which must be completed and signed by the ATA carnet holder/representative each time the ATA carnet is presented at import or export.
- d) No tippex (correction fluid) is allowed on the ATA/CPD carnet – changes that must be made are to be neatly crossed out, changed and initialled by the same person who signed or approved the ATA/CPD carnet.
- e) The carnet must be printed in English or in French and if necessary in a second language or may even contain three languages. If the General List is completed in a foreign language, a translation in English must be called for before validating the carnet. Any translation is for the expense of the carnet holder / representative of the carnet and is confined to the list of goods and their trade description only. The translation may be allowed if it is generally accepted to be accurate and that there is therefore no possible intended prejudice to revenue or any attempt being made at the evasion of the requirements of any other law.
- f) On the front cover of the ATA/CPD carnet is the list of countries where the carnet can be used and **issued**.
- g) The ATA carnet document is made up of the following:
 - i) Green front and back cover - contains details of the ATA carnet holder/representative, registration reference number, ATA carnet number, General List of the goods covered by the ATA carnet, intended use of the goods, validity date, signature and stamp of the issuing association and the ATA carnet holder/representative, instructions for completing the ATA carnet;
 - ii) Yellow counterfoils and vouchers - the ATA carnet holder/representative of the ATA carnet completes an exportation and re-importation form, each time the goods leave or re-enter the country in which the ATA carnet was issued;
 - iii) White counterfoils and vouchers - the ATA carnet holder/representative of the ATA carnet completes an importation and a re-exportation form, each time the goods enter or leave a country of temporary importation;
 - iv) Blue counterfoils and vouchers - two (2) transit vouchers - where goods go forward in-transit, under official seal, from the Customs Office at the place of importation and where examined at

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the point of exit by another Customs Office and continuation sheets if the space on the ATA carnet is insufficient to accommodate all the particulars of the goods covered by the ATA carnet.

- h) A CPD carnet consists of five (5), ten (10) or 25 pages i.e. made up of the required number of detachable importation and exportation vouchers as well as a counterfoil record sheet and certificate of location that both remain attached in the booklet. The CPD carnet is made up of the following:
- i) Front of cover:
 - A) CPD carnet number;
 - B) Name of holder – surname, first name, principle residence or firm headquarters;
 - C) Issuing Association;
 - D) International Organisation;
 - E) Period of Validity – generally twelve (12) months from date of issue; Customs may modify this period with the permission of the AA of South Africa; and
 - F) Signatures of the International Organisation, Issuing Association and the holder. Without these signatures, the CPD carnet is invalid and may not be accepted.
 - ii) Inside front cover:
 - A) Description of vehicle;
 - B) Any extension of validity; and
 - C) Additional countries where the CPD carnet may be used.
 - iii) Back of cover: List of approved countries for use and the guarantor association in that country.
 - iv) Inside back cover: Instructions and information for the holder.
 - v) Importation and exportation voucher:
 - A) CPD carnet number;
 - B) The vehicle particulars listed inside the front cover;
 - C) Name and address of the CPD carnet holder;
 - D) Name of the issuing association; and
 - E) Expiry date of the document.
 - vi) Counterfoil sheets:
 - A) CPD carnet number;
 - B) Place and date of importation and exportation; and
 - C) Official signatures.
 - vii) Certificate of Location:
 - A) Country of current location;
 - B) CPD carnet number;
 - C) Description of vehicle.
 - viii) Rear cover: Directions for use.
 - ix) Each page of the CPD carnet is divided into three (3) sections:
 - A) Top section: Importation and exportation counterfoil.
 - I) Counterfoil section, to be stamped once on importation and once on exportation.
 - II) The left-hand side of the counterfoil must be endorsed and completed by the Custom Office at the point of entry into the country of temporary importation.
 - III) 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.
 - IV) The counterfoil section must never be removed.
 - B) Middle section:
 - I) Exportation voucher.
 - II) Exportation of the private / commercial road vehicle originally allowed temporary access.
 - III) This form must be completed and registered by the Customs Office at the point of exit and removed from the CPD carnet and forwarded to Regulatory Control. The right-hand side of the counterfoil must be completed and verified by the Customs Office at the point of exit.
 - C) Lower section: Importation voucher:
 - I) Importation of a private / commercial road vehicle.
 - II) This form must be completed and registered by the Customs Office at the point of entry and must be removed from the CPD carnet and forwarded to Regulatory Control.

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- III) The left-hand side of the counterfoil must be completed and verified by the Customs Office at the point of importation.
 - x) Sheets (Inside Pages)
 - A) Should a country be revisited more than once each visit will require a new page of the document to be stamped. It is vital that the holder gets these endorsements, as they constitute proof of re-exportation;
 - B) In respect of multiple page CPD carnet's, the Issuing Association must, on each of the pages/vouchers, reproduce (typed or printed) all the instructions given on the inside of the front cover, concerning both the time limit and geographic validity of the CPD carnet, the name and address of the holder and all specifications relative to the vehicle;
 - C) Separate importation papers must cover trailers / caravans / boats, etc.;
 - D) If it is not valid for one or several territories, the issuing association shall indicate this by means of a stamp on the cover and on the importation vouchers of the CPD carnet; and
 - E) CPD carnet endorsed as "Not valid for the Republic of South Africa" which is imprinted in disc form on the CPD carnet sheets e.g. "Non Valuable Pour" the French for "Not valid for".
 - F) The meaning of the above-mentioned example is that the CPD carnet is not valid in South Africa; therefore, the CPD carnet must not be accepted.
 - i) Reference will be made in this document to General Lists relating to vouchers e.g. the Re-Exportation Voucher, the Transit Voucher, etc. These General Lists do not replace the original General List as on the green cover above, and must always reflect the items in the original General Lists particulars, which cannot be added to. The number of items may vary according to the carnet holder/representative's requirements, but all the goods will eventually have to be accounted for, as described in this document.

2.10 ZA ATA/CPDs

- a) South Africa issues carnets (referred to as ZA Carnets) on goods leaving South Africa *en route* to other countries. ZA Carnets may be issued *in lieu* of a national document for temporary exportation of goods.
- b) SACCI/AA SA is the Issuing Authority for the ZA ATA/CPD Carnets and will ensure compliance in this regard.
- c) It is the Carnet holder's responsibility to ensure the validity of the temporary admission into another country and compliance on export with any additional local requirements.
- d) The exportation voucher (yellow sheet) in the ZA carnet therefore replaces the export goods declaration.

2.11 Values

- a) The value that is:
 - i) Declared on the reverse of the 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 a false declaration and may be fined/penalised or the goods seized.
 - ii) Recorded on the carnet is generally accepted as the export value of the goods/vehicle in the country of issue of the document.
- b) 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.
- c) When determining a carnet value for Customs duty purposes no allowance can be made for depreciation for any period of use in South Africa.

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- d) If the vehicle value is considered low at the time of importation. The release of the vehicle must not be hampered. The Officer must, however, note this observation on the carnet i.e. endorse the entry and counterfoil sheet to this effect. A fair value estimated by mutual agreement with the holder/representative is recommended and must be noted in the remarks. This report will serve as a guide in the event of a claim. No alteration by any party to the original value declared on the carnet is permitted.
- e) 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.
- f) Any under-valuation of goods must be investigated and resolved at the time of importation thereof.

2.12 Inspection of goods: application special or extra attendance

- a) Accompanied goods and vehicles must be inspected at the place of entry into or exit from the South Africa. However, the inspection of bulk consignments brought into the country by road / air, which could involve the ATA carnet holder / representative an unnecessary inconvenience and costs due to the nature and size of the consignment, warrants additional consideration and may be removed under cover of a transit voucher of the ATA carnet to another appointed Customs Branch Office for inspection.
- b) As far as possible, in the case of goods imported for exhibitions, fairs, etc. the inspection must be carried out when the ATA Carnet holder is ready to unpack the goods for exhibition purposes to minimise any inconvenience or delay.
- c) Where the nature or size of the goods justifies an inspection at premises not under the control of the local Customs Branch Office, a written application from the ATA/CPD carnet Holder/representative of the ATA carnet may be considered. If approved, the appropriate extra attendance fees must be charged for this service. Payment must be made and recorded on a form DA 73, which must be registered prior to the inspection taking place and the South African Revenue Service must provide transport. Such inspections are to be carried out entirely at the expense of the ATA carnet holder/representative (SC-TA-01-03-A01).
- d) The inspection of vehicles must be carried out in the presence of the CPD carnet holder/representative.

2.13 Substitutions, replacements and grace period

2.13.1 Application for a substitution (Extension of validity period)

- a) 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/CPD carnet.
- b) Any other requests for extensions by persons who enter South Africa, e.g. who cannot export the goods/exit from South Africa within the validity period of the substitution or where a substitution is not allowed, must enter the goods/vehicle under rebate of duty in terms of Rebate Item 480.00/490.00 on lodgement of provisional payments to cover duties, levies and VAT.
- c) The guaranteeing association (SACCI/AA SA) must submit a request to Regulatory Control on SC-TA-01-03-A02.
- d) Regulatory Control will entertain no application unless such application is received from SACCI/AA SA. A Customs Branch Office may not approve such an application.
- e) The Issuing Association is not allowed to issue a new ATA/CPD carnet without the authority letter (SC-TA-01-03-A03) from SARS.

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- f) The old and the new ATA/CPD carnet, together with the letter of approval for substitution (SC-TA-01-03-A03), as well as the goods, must be presented to Customs for validation of the new ATA/CPD carnet.
- g) The letter of approval (SC-TA-01-03-A03) must accompany the expired exportation voucher when exporting the goods. Without this letter, the exportation of the goods will not be allowed.

2.13.2 Replacement of Carnet which were destroyed, lost or stolen

- a) The ATA/CPD carnet holder / representative may request the guaranteeing association (SACCI/AA SA) issue a replacement document should the original ATA/CPD carnet be destroyed, lost or stolen. The validity period, value, description, etc. as per the original ATA carnet, will remain the same on the replacement document.
- b) The request to replace an ATA/CPD carnet must be made as soon as the ATA/CPD 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 ATA/CPD carnet.
- c) The guaranteeing association (SACCI/AA SA) must submit a request to Regulatory Control for a replacement document.
- d) South African Revenue Service (SARS) will entertain no application unless such application is received from SACCI/AA SA.
- e) The Issuing Association is not allowed to issue a new ATA/CPD carnet without the authority letter from SARS.
- f) If an ATA/CPD carnet was lost, stolen or fraudulent Regulatory Control must inform the Customs Branch Offices on SC-TA-01-03-A09.

2.13.3 Grace period

- a) If the validity period of an ATA/CPD carnet will expire while the ATA/CPD carnet Holder/representative is in the process of preparing the goods for exportation, the ATA/CPD 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 ATA carnet to the guaranteeing association (SACCI/AA SA).
- b) An application will only be considered in exceptional circumstances, e.g. the vehicle/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 ATA/CPD carnet has expired, permission will be granted.
- c) A period of grace will only be allowed once for a period not exceeding three (3) months from the expiry date of the ATA/CPD carnet.
- d) The guaranteeing association (SACCI) must submit a request to Regulatory Control for a period of grace.
- e) South African Revenue Service (SARS) will entertain no application unless such application is received from SACCI/AA SA. A Customs Branch Office may not approve such an application.
- f) The letter of grace must be presented, together with the ATA/CPD carnet at the time of exportation.

2.14 Irregularities

2.14.1 Goods/vehicle stolen after importation under cover of ATA/CPD carnet

- a) The theft of goods is not “destruction or loss by accident”. If the goods are stolen, this does not exempt the guaranteeing association from meeting their obligations and it will still result in a claim

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being lodged for outstanding duties. Any claim for duty must be directed to the guaranteeing association (SACCI/AA SA) and not the ATA/CPD carnet holder / representative of the ATA/CPD carnet document. The ATA/CPD Carnet holder / representative must also report stolen goods to the South African Police Service.

- b) In instances involving theft of goods imported under cover of an ATA/CPD carnet, a copy of the South African Police Service report must be forwarded to SARS.

2.14.2 Seizure

- a) In the event of possible misuse of the system, contracting parties may take action against the persons using the ATA/CPD 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. SARS holds SACCI/AA SA liable for duties levies and VAT.
- b) 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) When goods/vehicles are seized the requirements for re-exportation is suspended.
- d) SARS must then in turn notify SACCI/AA SA of this development and the measures to be taken to resolve the matter.

2.14.3 Entered for home consumption

- a) Permission to bring duties to account must be obtained before the expiry date of the ATA/CPD carnet in writing from the nearest Customs Branch Office.
- b) The application must be in writing by, or on behalf of, the ATA/CPD carnet holder/representative.
- c) The ATA/CPD carnet and all relevant documents identifying the goods/vehicle must support the application.
- d) Temporary admitted goods/vehicles 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.
- e) A goods declaration must be processed to bring duties and VAT to account.
- f) Once a CCD was processed, the ATA/CPD carnet exportation voucher and counterfoil, still has to be processed and a copy of the CCD has to be submitted together with the ATA/CPD carnet to SARS.
- g) Under no circumstances may goods be cleared on a DA 490 for home consumption.

2.15 Acceptable proof of acquittal documents

- a) An importation voucher can only be considered finalised when the goods are:
 - i) Re-exported (ATA/CPD carnet re-exportation voucher or counterfoil);
 - ii) Cleared for home consumption;
 - iii) Destroyed under Customs supervision (SC-CW-01-02-A05 – Disposal of Goods – Internal Annexure);
 - iv) Abandoned to the state (SC-CW-01-02);
 - v) At a location where a certificate of location can be produced; and
 - vi) Waved duties and export requirements by the SARS Commissioner.
- b) Where the ATA/CPD carnet Voucher is not certified by a Customs Branch Office, the following evidence may be considered:

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- 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 ATA/CPD carnet voucher by those authorities (re-importation counterfoil).
 - ii) Any other acceptable documentary proof that the goods are outside South Africa, e.g. a certificate of location from a reliable source.
 - iii) If a **goods declaration** from any BELN country is produced to prove that duties and VAT (where applicable) were brought to account, a duly completed **goods** declaration reflecting the ATA/CPD carnet number thereon.
 - iv) No affidavits will be accepted *in lieu of* goods being exported.
- c) A list of export documents required can be found in **SC-CF-55-A10**.
- d) A DA 490 or DA 70 will not be regarded as an acquittal document.

2.16 Designated places of exit

- a) 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.
- i) International Airports:
 - A) Bloemfontein;
 - B) Cape Town;
 - C) King Shaka;
 - D) O R Tambo;
 - E) Kruger Mpumalanga;
 - F) Lanseria;
 - G) Polokwane;
 - H) Port Elizabeth;
 - I) Maun Airport;
 - J) Hosea Kutako International Airport; and
 - K) Upington.
 - ii) Border Posts in the Common Customs Area:
 - A) Beit Bridge;
 - B) Kazangulu;
 - C) Kazungula Ferry/Road;
 - D) Lebombo;
 - E) Lomahasha;
 - F) Mhlumeni.
 - G) Oshikango;
 - H) Ramokgwebana; and
 - I) Wenela / Katimo Mulilo;
 - iii) Harbours in the Common Customs Area:
 - A) Cape Town;
 - B) Durban;
 - C) East London;
 - D) Mossel Bay;
 - E) Port Elizabeth;
 - F) Port of Ngura;
 - G) Richards Bay;
 - H) Saldanha Bay; and
 - I) Walvis Bay.

3 REFERENCES

3.1 Legislation

TYPE OF REFERENCE	REFERENCE
Legislation and Rules administered by SARS:	Customs and Excise Act, No. 91 of 1964: Sections 10(1), 38, 39, 43(1)(a), 44, 45(1), 49, 65(7), 75, 75(6)(a), 76, 76B, 78, 80, 83, 87, 88, 91, 92, 94, 97 and 114. Customs and Excise Rules: 99.01, 101, 101A, 120.01 – 120.07. Schedule 4 Notes 4, 7(A), and 9 to Rebate Item 480.00 of The Harmonised Tariff.
Other Legislation:	Promotion of Administrative Justice Act No. 3 of 2000: Section 3
International Instruments:	Istanbul Convention: Annexures A and B1 ATA Handbook - Customs Convention on the ATA carnet for the Temporary Admission of Goods Kyoto Convention: Specific Annexure A and G, Chapter 1 Standard 1.2&1.3

3.2 Cross References

DOCUMENT NUMBER	DOCUMENT TITLE
SC-CF-55	Clearance Declaration: External Policy
SC-CF-55-A01	Completion of Declarations – External Annexure
SC-CO-01-02	Offences and Penalty - External Policy
SC-SE-05	Bonds - External Policy

4 DEFINITIONS AND ACRONYMS

Abandonment	The act of intentionally and permanently giving up, surrendering, deserting or relinquishing property, premises, etc.
ATA	Admission Temporaire/Temporary Admission
ATA Carnet	a) Is an international Customs document, which covers the approved temporary importation and/or exportation of qualifying goods from or into South Africa (including the BELN countries) in terms of the Istanbul Convention e.g. <ul style="list-style-type: none"> i) Goods for display or use at exhibitions, fairs, shows, meetings or similar events; ii) Commercial samples owned abroad and imported for the purpose of being shown or demonstrated 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.
BELN countries	The Republic of Botswana; The Kingdom of Lesotho; The Kingdom of Eswatini ; and The Republic of Namibia.
Carnet	The word carnet is the French for “booklet” which describes the physical appearance of the document
CCD	Customs Clearance Declaration
Commercial Samples	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.
Customs Office of exit	Any designated Customs Office in the country where the exportation took place e.g. Beit Bridge, Oshikango, etc.

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CPD	Carnet De Passages en Douane
CPD carnet	It is an internationally accepted Customs document used to facilitate the temporary (duty and VAT free) importation and/or exportation of mainly motor vehicles into South Africa (including the BELN countries) and contracting parties provide an internationally valid guarantee for these vehicles.
Destruction	An event or the result of an event that completely destroys something.
Duplicate Carnet	Duplicate of a lost/destroyed/stolen ATA/CPD Carnet. The duplicate document will retain the carnet number and validity period of the original carnet.
Event	<ul style="list-style-type: none"> a) A trade, industrial, agricultural or crafts exhibition, fair or similar show or display; b) An exhibition or meeting for a charitable purpose; c) An exhibition to promote learning, art, a craft, sport or scientific, educational or cultural activity, friendship between people, religious knowledge or worship; d) Meetings of representatives of any international organisation or international group of organisations (even if they have no international status); e) A representative meeting of an official or commemorative nature e.g. national or international celebrations, memorial events, etc.; f) With the exception of the meetings referred to above, the events specified need not entail the direct participation or representation of persons resident abroad, foreign governments or organisations, as events at a national level are entitled to the benefits of the convention if the foreign goods are required for the event or lent by a single foreign country; and g) Does not cover exhibitions organised for private purposes in shops or business premises with a view to the sale of the foreign goods displayed.
Force Majeure	A superior or irresistible force, an event or effect that cannot be reasonably anticipated or controlled. This will include natural calamities such as storms, lightning, shipwreck, inundations, fires, hostile incursions, exceptional droughts or frosts. Force Majeure is the same as Vis Major.
Carnet holder	Is the person who owns the vehicle/property and if not, is allowed on production of a letter of authority from the owner to act on his behalf. The person will be named on the front cover of the ATA Carnet; this person is the "Carnet holder".
Import duties	Customs duties and all other duties, levies and VAT payable on or in connection with the importation of the goods.
Period of grace	Period not exceeding three (3) months from the expiry date of the ATA/CPD carnet, in which an expired carnet can be used to re-export the goods.
Person	Both natural and legal person unless the context otherwise requires
Prima Facie	At first sight, accepted as so until proved otherwise.
SACCI	South African Chamber of Commerce and Industry
SACU	The Southern African Customs Union, consisting of: <ul style="list-style-type: none"> a) The Republic of South Africa; b) The Republic of Botswana; c) The Kingdom of Lesotho; d) The Republic of Namibia; and e) The Kingdom of Eswatini.
Substitution	The extension of the validity period of a carnet for a period not exceeding one year, by means of issuing a new ATA/CPD Carnet.
Temporary admission	A Customs procedure under which certain goods can be brought into a Customs territory and so designed to facilitate their temporary duty free admission, the elimination of difficulties normally encountered when having to make Customs Declarations, lodgement of securities, producing of

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	permits and compliance with other formalities associated with the importation and exportation of goods. Such vehicles and goods must be imported for a specific purpose, be intended for re-exportation within the specified period, without having undergone any change except normal depreciation due to the use made of them (refer to the Istanbul Convention, Chapter 1, Article 1).
Transit	The conveyance of goods from a Customs Office in the territory to another Customs Office within the same territory (SACU) in accordance with the conditions laid down in the national laws and regulations of the Contracting Party. This is in contrast to the generally used term “transit” indicating a movement through SACU.
VAT	Value Added Tax
Vis Major	See Force Majeure.
WATAC	World ATA Carnet Council.
WCO	World Customs Organisation.
WTO	World Trade Organisation.

Link for centralised definitions and acronyms: [Glossary A-M | South African Revenue Service \(sars.gov.za\)](#)