

CONVENTION

On Temporary Admission

(Istanbul, 26 June 1990)

Body of the Convention

Annexes A, B.1. to B.9., C, D and E

# CONVENTION ON TEMPORARY ADMISSION

## PREAMBLE

THE CONTRACTING PARTIES to this Convention, established under the auspices of the Customs Co-operation Council,

NOTING that the present situation regarding the proliferation and dispersed nature of international Customs Conventions on temporary admission is unsatisfactory,

CONSIDERING that the situation could worsen in the future when new categories of temporary admission need to be regulated internationally,

HAVING REGARD to the wishes of trade representatives and other interested parties, to the effect that the accomplishment of temporary admission formalities be facilitated,

CONSIDERING that the simplification and harmonization of Customs procedures and, in particular, the adoption of a single international instrument combining all existing Conventions on temporary admission can facilitate access to international provisions governing temporary admission and effectively contribute to the development of international trade and of other international exchanges,

CONVINCED that an international instrument proposing uniform provisions in respect of temporary admission can bring substantial benefits for international exchanges and ensure a high degree of simplification and harmonization of Customs procedures, which is one of the essential aims of the Customs Co-operation Council,

RESOLVED to facilitate temporary admission by simplifying and harmonizing procedures, in pursuit of economic, humanitarian, cultural, social or touring objectives,

CONSIDERING that the adoption of standardized model temporary admission papers as international Customs documents with international security contributes to facilitating the temporary admission procedure where a Customs document and security are required,

HAVE AGREED as follows :

## CHAPTER I

### General provisions

#### *Definitions*

#### Article 1

For the purposes of this Convention, the term :

(a) "temporary admission" means :

the Customs procedure under which certain goods (including means of transport) can be brought into a Customs territory conditionally relieved from payment of import duties and taxes and without application of import prohibitions or restrictions of economic character; such goods (including means of transport) must be imported for a specific purpose and

must be intended for re-exportation within a specified period and without having undergone any change except normal depreciation due to the use made of them;

(b) "import duties and taxes" means :

Customs duties and all other duties, taxes, fees or other charges which are collected on or in connection with the importation of goods (including means of transport), but not including fees and charges which are limited in amount to the approximate cost of services rendered;

(c) "security" means :

that which ensures to the satisfaction of the Customs that an obligation to the Customs will be fulfilled. Security is described as "general" when it ensures that the obligations arising from several operations will be fulfilled;

(d) "temporary admission papers" means :

the international Customs document accepted as a Customs declaration which makes it possible to identify goods (including means of transport) and which incorporates an internationally valid guarantee to cover import duties and taxes;

(e) "Customs or Economic Union" means :

a Union constituted by, and composed of Members, as referred to in Article 24, paragraph 1, of this Convention, which has competence to adopt its own legislation that is binding on its Members, in respect of matters governed by this Convention, and has competence to decide, in accordance with its internal procedures, to sign, ratify or accede to this Convention;

(f) "person" means :

both natural and legal persons, unless the context otherwise requires;

(g) "the Council" means :

the Organization set up by the Convention establishing a Customs Co-operation Council, Brussels, 15 December 1950;

(h) "ratification" means :

ratification, acceptance or approval.

## CHAPTER II

### Scope of the Convention

#### Article 2

1. Each Contracting Party undertakes to grant temporary admission, in accordance with the provisions of this Convention, to the goods (including means of transport) specified in the Annexes to this Convention.

2. Without prejudice to the provisions of Annex E, temporary admission shall be granted with total conditional relief from import duties and taxes and without application of import restrictions or prohibitions of economic character.

### *Structure of the Annexes*

#### Article 3

Each Annex to this Convention consists, in principle, of :

- (a) definitions of the main Customs terms used in the Annex;
- (b) special provisions applicable to the goods (including means of transport) which form the subject of the Annex.

### CHAPTER III

#### Special provisions

#### *Document and security*

#### Article 4

1. Unless otherwise provided for in an Annex, each Contracting Party shall have the right to make the temporary admission of goods (including means of transport) subject to the production of a Customs document and provision of security.
2. Where (under paragraph 1 above) security is required, persons who regularly use the temporary admission procedure may be authorized to provide general security.
3. Unless otherwise provided for in an Annex, the amount of security shall not exceed the amount of the import duties and taxes from which the goods (including means of transport) are conditionally relieved.
4. For goods (including means of transport) subject to import prohibitions or restrictions under national legislation, an additional security may be required under the provisions laid down in national legislation.

#### *Temporary admission papers*

#### Article 5

Without prejudice to temporary admission operations under the provisions of Annex E, each Contracting Party shall accept, in lieu of its national Customs documents and as due security for the sums referred to in Article 8 of Annex A, temporary admission papers valid for its territory and issued and used in accordance with the conditions laid down in that Annex for goods (including means of transport) temporarily imported under the other Annexes to this Convention which it has accepted.

## *Identification*

### Article 6

Each Contracting Party may make the temporary admission of goods (including means of transport) subject to the condition that they be identifiable when temporary admission is terminated.

## *Period for re-exportation*

### Article 7

1. Goods (including means of transport) granted temporary admission shall be re-exported within a given period considered sufficient to achieve the object of temporary admission. Such a period is laid down separately in each Annex.
2. The Customs authorities may either grant a longer period than that provided for in each Annex, or extend the initial period.
3. When the goods (including means of transport) granted temporary admission cannot be re-exported as a result of a seizure other than a seizure made at the suit of private persons, the requirement of re-exportation shall be suspended for the duration of the seizure.

## *Transfer of temporary admission*

### Article 8

Each Contracting Party may, on request, authorize the transfer of the benefit of the temporary admission procedure to any other person, provided that such other person :

- (a) satisfies the conditions laid down in this Convention; and
- (b) accepts the obligations of the first beneficiary of the temporary admission procedure.

## *Termination of temporary admission*

### Article 9

Temporary admission is normally terminated by re-exportation of the goods (including means of transport) granted temporary admission.

### Article 10

Temporarily admitted goods (including means of transport) may be re-exported in one or

more consignments.

#### Article 11

Temporarily admitted goods (including means of transport) may be re-exported through a Customs office other than that through which they were imported.

#### *Other possible cases of termination*

#### Article 12

Temporary admission may be terminated with the agreement of the competent authorities, by placing the goods (including means of transport) in a free port or free zone, in a Customs warehouse or under a Customs transit procedure with a view to their subsequent exportation or other authorized disposal.

#### Article 13

Temporary admission may be terminated by clearance for home use, when circumstances justify and national legislation so permits, subject to compliance with the conditions and formalities applicable in such case.

#### Article 14

1. Temporary admission may be terminated where goods (including means of transport) have been seriously damaged by accident or force majeure and are, as the Customs authorities may decide :
  - (a) subjected to the import duties and taxes to which they are liable at the time when they are presented to the Customs in their damaged condition for the purpose of terminating temporary admission;
  - (b) abandoned, free of all expense, to the competent authorities of the territory of temporary admission, in which case the person benefiting from temporary admission shall be free of payment of import duties and taxes; or
  - (c) destroyed, under official supervision, at the expense of the parties concerned any parts or materials salvaged being subjected, if cleared for home use, to the import duties and taxes to which they are liable at the time when, and in the condition in which they are presented to the Customs after accident or force majeure.
2. Temporary admission may also be terminated where, at the request of the person concerned, the goods (including means of transport) are disposed of in one of the ways provided for in paragraph 1 (b) or (c) above, as the Customs authorities may decide.
3. Temporary admission may also be terminated at the request of the person concerned where that person satisfies the Customs authorities of the destruction or total loss of the goods

(including means of transport) by accident or force majeure. In that case, the person benefiting from temporary admission shall be free of payment of import duties and taxes.

## CHAPTER IV

### Miscellaneous provisions

#### *Reduction of formalities*

##### Article 15

Each Contracting Party shall reduce to a minimum the Customs formalities required in connection with the facilities provided for in this Convention. All regulations concerning such formalities shall be promptly published.

#### *Prior authorization*

##### Article 16

1. When temporary admission is subject to prior authorization, this shall be granted by the competent Customs office as soon as possible.
2. When, in exceptional cases, non-Customs authorization is required, this shall be granted as soon as possible.

#### *Minimum facilities*

##### Article 17

The provisions of this Convention set out the minimum facilities to be accorded. They do not prevent the application of greater facilities which Contracting Parties grant or may grant in future by unilateral provisions or by virtue of bilateral or multilateral agreements.

#### *Customs or Economic Unions*

##### Article 18

1. For the purpose of this Convention, the territories of Contracting Parties which form a Customs or Economic Union may be taken to be a single territory.
2. Nothing in this Convention shall prevent Contracting Parties which form a Customs or Economic Union from enacting special provisions applicable to temporary admission operations in the territory of that Union, provided those provisions do not reduce the facilities provided for by this Convention.

## *Prohibitions and restrictions*

### Article 19

The provisions of this Convention shall not preclude the application of prohibitions or restrictions imposed under national laws and regulations on the basis of non-economic considerations such as considerations of public morality or order, public security and public hygiene or health, veterinary or phytosanitary considerations, considerations relating to the protection of endangered species of wild fauna and flora, or considerations relating to the protection of copyright and industrial property.

## *Offences*

### Article 20

1. Any breach of the provisions of this Convention shall render the offender liable in the territory of the Contracting Party where the offence was committed to the penalties prescribed by the legislation of that Contracting Party.
2. When it is not possible to establish in which territory an irregularity occurred, it shall be deemed to have been committed in the territory of the Contracting Party where it is detected.

## *Exchange of information*

### Article 21

The Contracting Parties shall communicate to one another, on request and to the extent allowed by national legislation, information necessary for implementing the provisions of this Convention.

## CHAPTER V

### Final provisions

## *Administrative Committee*

### Article 22

1. There shall be established an Administrative Committee to consider the implementation of this Convention, any measures to secure uniformity in the interpretation and application thereof, and any amendments proposed thereto. The Administrative Committee shall decide upon the incorporation of new Annexes to this Convention.
2. The Contracting Parties shall be members of the Administrative Committee. The Committee may decide that the competent administration of any Member, State or Customs territory referred to in Article 24 of this Convention which are not Contracting Parties, or representatives of international organizations may, for questions which interest them, attend the sessions of the Committee as observers.



3. The Council shall provide the Committee with Secretariat services.
4. The Committee shall, on the occasion of every session, elect a Chairman and a Vice-Chairman.
5. The competent administrations of the Contracting Parties shall communicate to the Council proposals for amendments to this Convention and the reasons therefore, together with any requests for the inclusion of items on the Agenda of the sessions of the Committee. The Council shall bring them to the attention of the competent administrations of the Contracting Parties and of the Members, States or Customs territories referred to in Article 24 of this Convention which are not Contracting Parties.
6. The Council shall convene the Committee at a time fixed by the Committee and also at the request of the competent administrations of at least two Contracting Parties. It shall circulate the draft Agenda to the competent administrations of the Contracting Parties and of the Members, States or Customs territories referred to in Article 24 of this Convention which are not Contracting Parties, at least six weeks before the Committee meets.
7. On the decision of the Committee, taken by virtue of the provisions of paragraph 2 of this Article, the Council shall invite the competent administrations of the Members, States or Customs territories referred to in Article 24 of this Convention which are not Contracting Parties and the international organizations concerned to be represented by observers at the sessions of the Committee.
8. Proposals shall be put to the vote. Each Contracting Party represented at the meeting shall have one vote. Proposals other than proposals for amendments to this Convention shall be adopted by the Committee by a majority of Members present and voting. Proposals for amendments to this Convention shall be adopted by a two-thirds majority of Members present and voting.
9. Where Article 24, paragraph 7 of this Convention applies, the Customs or Economic Unions Parties to this Convention shall have, in case of voting, only a number of votes equal to the total votes allotted to their Members which are Contracting Parties to this Convention.
10. Before the closure of its session, the Committee shall adopt a report.
11. In the absence of relevant provisions in this Article, the Rules of Procedure of the Council shall be applicable unless the Committee decides otherwise.

### *Settlement of disputes*

#### Article 23

1. Any dispute between two or more Contracting Parties concerning the interpretation or application of this Convention shall so far as possible be settled by negotiation between them.
2. Any dispute which is not settled by negotiation shall be referred by the Contracting Parties in dispute to the Administrative Committee which shall thereupon consider the dispute and make recommendations for its settlement.
3. The Contracting Parties in dispute may agree in advance to accept the recommendations of

the Administrative Committee as binding.

*Signature, ratification and accession*

Article 24

1. Any Member of the Council and any Member of the United Nations or its specialized agencies may become a Contracting Party to this Convention :
  - (a) by signing it without reservation of ratification;
  - (b) by depositing an instrument of ratification after signing it subject to ratification; or
  - (c) by acceding to it.
2. This Convention shall be open for signature by the Members referred to in paragraph 1 of this Article, either at the Council Sessions at which it is adopted, or, thereafter at the Headquarters of the Council in Brussels until 30 June 1991. After that date, it shall be open for accession by such Members.
3. Any State, or Government of any separate Customs territory which is proposed by a Contracting Party having responsibility for the formal conduct of its diplomatic relations but which is autonomous in the conduct of its commercial relations, not being a Member of the Organizations referred to in paragraph 1 of this Article, to which an invitation to that effect has been addressed by the depositary at the request of the Administrative Committee, may become a Contracting Party to this Convention by acceding thereto after its entry into force.
4. Any Member, State or Customs territory referred to in paragraph 1 or 3 of this Article shall at the time of signing without reservation of ratification, ratifying or acceding to this Convention specify the Annexes it accepts, it being necessary to accept Annex A and at least one other Annex. It may subsequently notify the depositary that it accepts one or more further Annexes.
5. Contracting Parties accepting any new Annex which the Administrative Committee decides to incorporate in this Convention shall notify the depositary in accordance with paragraph 4 of this Article.
6. Contracting Parties shall communicate to the depositary the conditions of application of or the information required under Article 8 and Article 24, paragraph 7 of this Convention; Annex A, Article 2, paragraphs 2 and 3; Annex E, Article 4. They shall also communicate any changes in the application of those provisions.
7. Any Customs or Economic Union may become, in accordance with paragraphs 1, 2 and 4 of this Article, a Contracting Party to this Convention. Such Customs or Economic Union shall inform the depositary of its competence with respect to the matters governed by this Convention. The Customs or Economic Union which is a Contracting Party to this Convention shall, for the matters within its competence, exercise in its own name the rights, and fulfil the responsibilities, which this Convention confers on its Members which are Contracting Parties to this Convention. In such case, these Members shall not be entitled to individually exercise these rights, including the right to vote.

*Depositary*

## Article 25

1. This Convention, all signatures with or without reservation of ratification and all instruments of ratification or accession shall be deposited with the Secretary General of the Council.
2. The depositary shall :
  - (a) receive and keep custody of the original texts of this Convention;
  - (b) prepare certified copies of the original texts of this Convention and transmit them to the Members and the Customs or Economic Unions referred to in Article 24, paragraphs 1 and 7, of this Convention;
  - (c) receive any signature with or without reservation of ratification, ratification or accession to this Convention and receive and keep custody of any instruments, notifications and communications relating to it;
  - (d) examine whether the signature or any instrument, notification or communication relating to this Convention is in due and proper form and, if need be, bring the matter to the attention of the Contracting Party in question;
  - (e) notify the Contracting Parties to this Convention, the other signatories, those Members of the Council that are not Contracting Parties to this Convention, and the Secretary General of the United Nations of :
    - signatures, ratifications, accessions and acceptances of Annexes under Article 24 of this Convention;
    - new Annexes which the Administrative Committee decides to incorporate in this Convention;
    - the date of entry into force of this Convention and of each of the Annexes in accordance with Article 26 of this Convention;
    - notifications received in accordance with Articles 24, 29, 30 and 32 of this Convention;
    - denunciations under Article 31 of this Convention;
    - any amendment deemed to have been accepted in accordance with Article 32 of this Convention and the date of its entry into force.
3. In the event of any difference appearing between a Contracting Party and the depositary as to the performance of the latter's functions, the depositary or that Contracting Party shall bring the question to the attention of the other Contracting Parties and the signatories or, where appropriate, to the Council.

### *Entry into force*

## Article 26

1. This Convention shall enter into force three months after five of the Members or Customs or Economic Unions referred to in Article 24, paragraphs 1 and 7, of this Convention have signed this Convention without reservation of ratification or have deposited their instruments of ratification or accession.

2. For any Contracting Party signing without reservation of ratification, ratifying or acceding to this Convention after five Members or Customs or Economic Unions have signed it without reservation of ratification or have deposited their instruments of ratification or accession, this Convention shall enter into force three months after the said Contracting Party has signed without reservation of ratification or deposited its instrument of ratification or accession.
3. Any Annex to this Convention shall enter into force three months after five Members or Customs or Economic Unions have accepted that Annex.
4. For any Contracting Party which accepts an Annex after five Members or Customs or Economic Unions have accepted it, that Annex shall enter into force three months after the said Contracting Party has notified its acceptance. No Annex shall, however, enter into force for a Contracting Party before this Convention has entered into force for that Contracting Party.

### *Rescinding provision*

#### Article 27

Upon the entry into force of an Annex to this Convention containing a rescinding provision, that Annex shall terminate and replace the Conventions or the provisions of the Conventions which are the subject of the rescinding provision, in relations between the Contracting Parties which have accepted that Annex and are Contracting Parties to such Conventions.

### *Convention and Annexes*

#### Article 28

1. For the purposes of this Convention, any Annexes to which a Contracting Party is bound shall be construed to be an integral part of this Convention, and in relation to that Contracting Party any reference to this Convention shall be deemed to include a reference to such Annexes.
2. For the purposes of voting in the Administrative Committee, each Annex shall be taken to be a separate Convention.

### *Reservations*

#### Article 29

1. Any Contracting Party which accepts an Annex shall be deemed to accept all the provisions therein, unless at the time of accepting the Annex or any time thereafter it notifies the depositary of the provisions in respect of which it enters reservations, insofar as this possibility is provided for in the Annex concerned, stating the differences existing between the provisions of its national legislation and the provisions concerned.
2. Each Contracting Party shall at least once every five years review the provisions in respect of which it has entered reservations, compare them with the provisions of its national

legislation and notify the depositary of the results of that review.

3. Any Contracting Party which has entered reservations may withdraw them, in whole or in part, at any time, by notification to the depositary specifying the date on which such withdrawal takes effect.

### *Territorial extension*

#### Article 30

1. Any Contracting Party may, at the time of signing this Convention without reservation of ratification or of depositing its instrument of ratification or accession, or at any time thereafter, declare by notification given to the depositary that this Convention shall extend to all or any of the territories for whose international relations it is responsible. Such notification shall take effect three months after the date of the receipt thereof by the depositary. However, this Convention shall not apply to the territories named in the notification before this Convention has entered into force for the Contracting Party concerned.
2. Any Contracting Party which has made a notification under paragraph 1 of this Article extending this Convention to any territory for whose international relations it is responsible may notify the depositary, under the procedure of Article 31 of this Convention, that the territory in question will no longer apply this Convention.

### *Denunciation*

#### Article 31

1. This Convention is of unlimited duration but any Contracting Party may denounce it at any time after the date of its entry into force under Article 26 of this Convention.
2. The denunciation shall be notified by an instrument in writing, deposited with the depositary.
3. The denunciation shall take effect six months after the receipt of the instrument of denunciation by the depositary.
4. The provisions of paragraphs 2 and 3 of this Article shall also apply in respect of the Annexes to this Convention, any Contracting Party being entitled, at any time after the date of their entry into force under Article 26 of this Convention, to withdraw its acceptance of one or more Annexes. Any Contracting Party which withdraws its acceptance of all the Annexes shall be deemed to have denounced this Convention. Furthermore, a Contracting Party which withdraws its acceptance of Annex A, even though it continues to accept other Annexes, shall be deemed to have denounced this Convention.

### *Amendment procedure*

#### Article 32

1. The Administrative Committee, meeting in accordance with Article 22 of this Convention, may recommend amendments to this Convention and its Annexes.

2. The text of any amendment so recommended shall be communicated by the depositary to all Contracting Parties to this Convention, to the other signatories and to those Members of the Council that are not Contracting Parties to this Convention.
3. Any recommended amendment communicated in accordance with the preceding paragraph shall enter into force in respect of all Contracting Parties six months after the expiry of a period of twelve months following the date of communication of the recommended amendment if no objection to the recommended amendment has been notified during that period to the depositary by a Contracting Party.
4. If an objection to the recommended amendment has been notified to the depositary by a Contracting Party before the expiry of the period of twelve months specified in paragraph 3 of this Article, the amendment shall be deemed not to have been accepted and shall have no effect whatsoever.
5. For the purposes of notifying an objection, each Annex shall be taken to be a separate Convention.

#### *Acceptance of amendments*

##### Article 33

1. Any Contracting Party which ratifies this Convention or accedes thereto shall be deemed to have accepted any amendments thereto which have entered into force at the date of deposit of its instrument of ratification or accession.
2. Any Contracting Party which accepts an Annex shall be deemed, unless it enters reservations under Article 29 of this Convention, to have accepted any amendments to that Annex which have entered into force at the date on which it notifies its acceptance to the depositary.

#### *Registration and authentic texts*

##### Article 34

In accordance with Article 102 of the Charter of the United Nations, this Convention shall be registered with the Secretariat of the United Nations, at the request of the depositary.

In witness whereof the undersigned, being duly authorized thereto, have signed this Convention.

Done at Istanbul this twenty-sixth day of June nineteen hundred and ninety, in a single original, in the English and French languages, both texts being equally authentic. The depositary is requested to prepare and circulate authoritative translations of this Convention in the Arabic, Chinese, Russian and Spanish languages.

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**ANNEX A**  
ANNEX CONCERNING TEMPORARY ADMISSION PAPERS  
(ATA CARNETS AND CPD CARNETS)

CHAPTER I

*Definitions*

Article 1

For the purposes of this Annex, the term :

(a) "temporary admission papers" means :

the international Customs document accepted as a Customs declaration which makes it possible to identify goods (including means of transport) and which incorporates an internationally valid guarantee to cover import duties and taxes;

(b) "ATA carnet" means :

the temporary admission papers used for the temporary admission of goods, excluding means of transport;

(c) "CPD carnet" means :

the temporary admission papers used for the temporary admission of means of transport;

(d) "guaranteeing chain" means :

a guaranteeing scheme administered by an international organization to which guaranteeing associations are affiliate;

(e) "international organization" means :

an organization to which national associations authorized to guarantee and issue temporary admission papers are affiliated;

(f) "guaranteeing association" means :

an association approved by the Customs authorities of a Contracting Party to guarantee the sums referred to in Article 8 of this Annex, in the territory of that Contracting Party, and affiliated to a guaranteeing chain;

(g) "issuing association" means :

an association approved by the Customs authorities to issue temporary admission papers and affiliated directly or indirectly to a guaranteeing chain;

(h) "corresponding issuing association" means :

an issuing association established in another Contracting Party and affiliated to the same guaranteeing chain;



(i) "Customs transit" means :

the Customs procedure under which goods are transported under Customs control from one Customs office to another.

## CHAPTER II

### *Scope*

#### Article 2

1. In accordance with Article 5 of this Convention, each Contracting Party shall accept in lieu of its national Customs documents, and as due security for the sums referred to in Article 8 of this Annex, temporary admission papers valid for its territory and issued and used in accordance with the conditions laid down in this Annex for goods (including means of transport), temporarily imported under the other Annexes to this Convention which it has accepted.
2. Each Contracting Party may also accept temporary admission papers, issued and used under the same conditions, for temporary admission operations under its national laws and regulations.
3. Each Contracting Party may accept temporary admission papers, issued and used under the same conditions, for Customs transit.
4. Goods (including means of transport), intended to be processed or repaired shall not be imported under cover of temporary admission papers.

#### Article 3

1. Temporary admission papers shall correspond to the models set out in the Appendices to this Annex : Appendix I for ATA carnets, Appendix II for CPD carnets.
2. The Appendices to this Annex shall be construed to be an integral part of the Annex.

## CHAPTER III

### *Guarantee and issue of temporary admission papers*

#### Article 4

1. Subject to such conditions and guarantees as it shall determine, each Contracting Party may authorize guaranteeing associations to act as guarantors and to issue temporary admission papers, either directly or through issuing associations.
2. A guaranteeing association shall not be approved by any Contracting Party unless its guarantee covers the liabilities incurred in that Contracting Party in connection with opera-

tions under cover of temporary admission papers issued by corresponding issuing associations.

#### Article 5

1. Issuing associations shall not issue temporary admission papers with a period of validity exceeding one year from the date of issue.
2. Any particulars inserted on temporary admission papers by the issuing associations may be altered only with the approval of the issuing or guaranteeing association. No alteration to those papers may be made after they have been accepted by the Customs authorities of the territory of temporary admission, except with the consent of those authorities.
3. Once an ATA carnet has been issued, no extra item shall be added to the list of goods enumerated on the reverse of the front cover of the carnet, or on any continuation sheets appended thereto (General list).

#### Article 6

The following particulars shall appear on the temporary admission papers :

- the name of the issuing association;
- the name of the international guaranteeing chain;
- the countries or Customs territories in which the temporary admission papers are valid; and
- the names of the guaranteeing associations of the countries or Customs territories in question.

#### Article 7

The period fixed for the re-exportation of goods (including means of transport) imported under cover of temporary admission papers shall not in any case exceed the period of validity of those papers.

### CHAPTER IV

#### *Guarantee*

#### Article 8

1. Each guaranteeing association shall 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 sums, excluding those referred to in Article 4, paragraph 4, of this Convention, payable in the event of non-compliance with the conditions of temporary admission, or of Customs transit, in respect of goods (including means of transport)

introduced into that territory under cover of temporary admission papers issued by a corresponding issuing association. It shall be liable jointly and severally with the persons from whom the sums mentioned above are due, for payment of such sums.

2. ATA carnet :

The liability of the guaranteeing association shall not exceed the amount of the import duties and taxes by more than ten per-cent.

CPD carnet :

The guaranteeing association shall not be required to pay a sum greater than the total amount of the import duties and taxes, together with interest if applicable.

3. When the Customs authorities of the territory of temporary admission have unconditionally discharged temporary admission papers in respect of certain goods (including means of transport), they can no longer claim from the guaranteeing association payment of the sums referred to in paragraph 1 of this Article in respect of these goods (including means of transport). A claim may nevertheless still be made against the guaranteeing association if it is subsequently discovered that the discharge of the papers was obtained improperly or fraudulently or that there had been a breach of the conditions of temporary admission or of Customs transit.

4. ATA carnet :

Customs authorities shall not in any circumstances require from the guaranteeing association payment of the sums referred to in paragraph 1 of this Article if a claim has not been made against the guaranteeing association within a year of the date of expiry of the validity of the ATA carnet.

5. CPD carnet :

Customs authorities shall not in any circumstances require from the guaranteeing association payment of the sums referred to in paragraph 1 of this Article if notification of the non-discharge of the CPD carnet has not been given to the guaranteeing association within a year of the date of expiry of the validity of the carnet. Furthermore, the Customs authorities shall provide the guaranteeing association with details of the calculation of import duties and taxes due within one year from the notification of the non-discharge. The guaranteeing association's liability for these sums shall cease if such information is not furnished within this one-year period.

## CHAPTER V

### *Regularization of temporary admission papers*

#### Article 9

1. ATA carnet :

- (a) The guaranteeing association shall have a period of six months from the date of the claim made by the Customs authorities for the sums referred to in Article 8, paragraph 1 of this Annex in which to furnish proof of re-exportation under the conditions laid down in this Annex or of any other proper discharge of the ATA carnet.

- (b) If such proof is not furnished within the time allowed the guaranteeing association shall forthwith deposit, or pay provisionally, such sums. This deposit or payment shall become final after a period of three months from the date of the deposit or payment. During the latter period, the guaranteeing association may still furnish the proof referred to in subparagraph (a) of this paragraph with a view to recovery of the sums deposited or paid.
- (c) For Contracting Parties whose laws and regulations do not provide for the deposit or provisional payment of import duties and taxes, payments made in conformity with the provisions of subparagraph (b) of this paragraph shall be regarded as final, but the sums paid shall be refunded if the proof referred to in subparagraph (a) of this paragraph is furnished within three months of the date of the payment.

2. CPD carnet :

- (a) The guaranteeing association shall have a period of one year from the date of notification of the non-discharge of CPD carnets in which to furnish proof of re-exportation under the conditions laid down in this Annex or of any other proper discharge of the CPD carnet. Nevertheless, this period can come into force only as of the date of expiry of the CPD carnet. If the Customs authorities contest the validity of the proof provided they must so inform the guaranteeing association within a period not exceeding one year.
- (b) If such proof is not furnished within the time allowed the guaranteeing association shall deposit, or pay provisionally, within a maximum period of three months the import duties and taxes payable. This deposit or payment shall become final after a period of one year from the date of the deposit or payment. During the latter period, the guaranteeing association may still furnish the proof referred to in subparagraph (a) of this paragraph with a view to recovery of the sums deposited or paid.
- (c) For Contracting Parties whose laws and regulations do not provide for the deposit or provisional payment of import duties and taxes, payments made in conformity with the provisions of subparagraph (b) of this paragraph shall be regarded as final, but the sums paid shall be refunded if the proof referred to in subparagraph (a) of this paragraph is furnished within a year of the date of the payment.

Article 10

- 1. Evidence of re-exportation of goods (including means of transport) imported under cover of temporary admission papers shall be provided by the re-exportation counterfoil completed and stamped by the Customs authorities of the territory of temporary admission.
- 2. If the re-exportation has not been certified in accordance with paragraph 1 of this Article, the Customs authorities of the territory of temporary admission may, even if the period of validity of the papers has already expired, accept as evidence of re-exportation :
  - (a) the particulars entered by the Customs authorities of another Contracting Party in the temporary admission papers on importation or re-importation or a certificate issued by those authorities based on the particulars entered on a voucher which has been detached from the papers on importation or on re-importation into their territory, provided that the particulars relate to an importation or re-importation which can be proved to have taken place after the re-exportation which it is intended to establish;

- (b) any other documentary proof that the goods (including means of transport) are outside that territory.
3. In any case in which the Customs authorities of a Contracting Party waive the requirement of re-exportation of certain goods (including means of transport) admitted into their territory under cover of temporary admission papers, the guaranteeing association shall be discharged from its obligations only when those authorities have certified in the papers that the position regarding those goods (including means of transport) has been regularized.

#### Article 11

In the cases referred to in Article 10, paragraph 2 of this Annex, the Customs authorities shall have the right to charge a regularization fee.

### CHAPTER VI

#### *Miscellaneous provisions*

#### Article 12

Customs endorsements on temporary admission papers used under the conditions laid down in this Annex shall not be subject to the payment of charges for Customs attendance at Customs offices during the normal hours of business.

#### Article 13

In the case of the destruction, loss or theft of temporary admission papers while the goods (including means of transport) to which they refer are in the territory of one of the Contracting Parties, the Customs authorities of that Contracting Party shall, at the request of the issuing association and subject to such conditions as those authorities may prescribe, accept replacement papers, the validity of which expires on the same date as that of the papers which they replace.

#### Article 14

1. Where it is expected that the temporary admission operation will exceed the period of validity of the temporary admission papers because of the inability of the holder to re-export the goods (including means of transport) within that period, the association which issued the papers may issue replacement papers. Such papers shall be submitted to the Customs authorities of the Contracting Parties concerned for control. When accepting the replacement papers, the Customs authorities concerned shall discharge the papers replaced.
2. The validity of CPD carnets can only be extended once for not more than one year. After this period, a new carnet must be issued in replacement of the former carnet and accepted by the Customs authorities.

## Article 15

Where Article 7, paragraph 3, of this Convention applies, the Customs authorities shall, as far as possible, notify the guaranteeing association of seizures made by them or on their behalf of goods (including means of transport) admitted under cover of temporary admission papers guaranteed by that association and shall advise it of the measures they intend to take.

## Article 16

In the event of fraud, contravention or abuse, the Contracting Parties shall, notwithstanding the provisions of this Annex, be free to take proceedings against persons using temporary admission papers, for the recovery of the import duties and taxes and other sums payable and also for the imposition of any penalties to which such persons have rendered themselves liable. In such cases the associations shall lend their assistance to the Customs authorities.

## Article 17

Temporary admission papers or parts thereof which have been issued or are intended to be issued in the territory into which they are imported and which are sent to an issuing association by a guaranteeing association, by an international organization or by the Customs authorities of a Contracting Party, shall be admitted free of import duties and taxes and free of any import prohibitions or restrictions. Corresponding facilities shall be granted at exportation.

## Article 18

1. Each Contracting Party shall have the right to enter a reservation, in accordance with Article 29 of this Convention, in respect of the acceptance of ATA carnets for postal traffic.
2. No other reservation to this Annex shall be permitted.

## Article 19

1. Upon its entry into force this Annex shall, in accordance with Article 27 of this Convention, terminate and replace the Customs Convention on the ATA carnet for the temporary admission of goods, Brussels, 6 December 1961 (ATA Convention), in relations between the Contracting Parties which have accepted this Annex and are Contracting Parties to that Convention.
2. Notwithstanding the provisions of paragraph 1 of this Article, ATA carnets which have been issued under the terms of the ATA Convention prior to the entry into force of this Annex, shall be accepted until completion of the operations for which they were issued.



**Appendix I to Annex A - Model A.T.A Carnet**



**Appendix II to Annex A – Model CPD Carnet**

## ANNEX B.1.

### ANNEX CONCERNING GOODS FOR DISPLAY OR USE AT EXHIBITIONS, FAIRS, MEETINGS OR SIMILAR EVENTS

#### CHAPTER I

##### *Definitions*

##### Article 1

For the purposes of this Annex, the term "event" means :

1. a trade, industrial, agricultural or crafts exhibition, fair, or similar show or display;
2. an exhibition or meeting which is primarily organized for a charitable purpose;
3. an exhibition or meeting which is primarily organized to promote any branch of learning, art, craft, sport or scientific, educational or cultural activity, to promote religious knowledge or worship, to promote tourism or to promote friendship between peoples;
4. a meeting of representatives of any international organization or international group of organizations; or
5. a representative meeting of an official or commemorative character;

except exhibitions organized for private purposes in shops or business premises with a view to the sale of foreign goods.

#### CHAPTER II

##### *Scope*

##### Article 2

1. The following goods shall be granted temporary admission in accordance with Article 2 of this Convention :
  - (a) goods intended for display or demonstration at an event, including the materials referred to in the Annexes to the Agreement on the importation of educational, scientific and cultural materials, UNESCO, New York, 22 November 1950, and to the Protocol thereto, Nairobi, 26 November 1976;
  - (b) goods intended for use in connection with the display of foreign products at an event, including :
    - (i) goods necessary for the purpose of demonstrating foreign machinery or apparatus to be displayed,

- (ii) construction and decoration material, including electrical fittings, for the temporary stands of foreign exhibitors,
  - (iii) advertising and demonstration material which is demonstrably publicity material for the foreign goods displayed, for example, sound and image recordings, films and lantern slides, as well as apparatus for use therewith;
- (c) equipment including interpretation equipment, sound and image recording apparatus and films of an educational, scientific or cultural character intended for use at international meetings, conferences or congresses.
2. For the facilities referred to in this Annex to apply :
- (a) the number or quantity of each article must be reasonable having regard to the purpose of importation;
  - (b) the Customs authorities of the territory of temporary admission must be satisfied that the conditions of this Convention shall be fulfilled.

### CHAPTER III

#### *Miscellaneous provisions*

##### Article 3

Unless the national legislation of the territory of temporary admission so permits, goods granted temporary admission shall not, whilst they are the subject of the facilities granted under this Convention :

- (a) be loaned, or used in any way for hire or reward; or
- (b) be removed from the place of the event.

##### Article 4

1. The period for the re-exportation of goods imported for display or use at exhibitions, fairs, meetings or similar events shall be at least six months from the date of temporary admission.
2. Notwithstanding the provisions of paragraph 1 of this Article the Customs authorities shall allow such goods which are to be displayed or used at a subsequent event to remain within the territory of temporary admission, subject to compliance with such conditions as may be required by the laws and regulations of that territory and provided that the goods are re-exported within one year of the date of temporary admission.

##### Article 5

1. Under the terms of Article 13 of this Convention, clearance for home use shall be granted free of import duties and taxes and without application of import prohibitions or restrictions in

respect of the following goods :

- (a) small samples which are representative of foreign goods displayed at an event, including such samples of foods and beverages, either imported in the form of such samples or produced from imported bulk materials at that event, provided that :
    - (i) they are supplied free of charge from abroad and are used solely for distribution free of charge to the visiting public at the event, for individual use or consumption by the persons to whom they are distributed,
    - (ii) they are identifiable as advertising samples and are individually of little value,
    - (iii) they are unsuitable for commercial purposes and are, where appropriate, packed in quantities appreciably smaller than the smallest retail package,
    - (iv) samples of foods and beverages which are not distributed in packs as provided for in (iii) above are consumed at the event, and
    - (v) the aggregate value and quantity of the samples are, in the opinion of the Customs authorities of the territory of temporary admission, reasonable having regard to the nature of the event, the number of visitors to it and the extent of the exhibitor's participation therein;
  - (b) goods imported solely for demonstration or for the purpose of demonstrating the operation of a foreign machine or apparatus displayed at an event and consumed or destroyed on the course of such demonstration, provided that the aggregate value and quantity of such goods are, in the opinion of the Customs authorities of the territory of temporary admission, reasonable having regard to the nature of the event, the number of visitors to it and the extent of the exhibitor's participation therein;
  - (c) products of low value used up in constructing, furnishing, or decorating the temporary stands of foreign exhibitors at an event, such as paint, varnish and wallpaper;
  - (d) printed matter, catalogues, trade notices, price lists, advertising posters, calendars, whether or not illustrated, and unframed photographs, which are demonstrably publicity material for the foreign goods displayed at an event, provided that :
    - (i) they are supplied free of charge from abroad and are used solely for distribution free of charge to the visiting public at the event, and
    - (ii) the aggregate value and quantity of such goods are, in the opinion of the Customs authorities of the territory of temporary admission, reasonable having regard to the nature of the event, the number of visitors to it and the extent of the exhibitor's participation therein;
  - (e) files, records, forms and other documents which are imported for use as such at, or in connection with, international meetings, conferences or congresses.
2. The provisions of paragraph 1 of this Article shall not be applicable to alcoholic beverages, tobacco goods and fuels.

1. Customs examination and clearance on the importation and re-exportation of goods which are to be, or have been, displayed or used at an event shall, whenever possible and appropriate, be effected at that event.
2. Each Contracting Party shall endeavour, wherever it deems it appropriate in view of the importance and size of the event, to establish a Customs office for a reasonable period on the premises of an event held within its territory.

#### Article 7

Products obtained incidentally during the event from temporarily imported goods, as a result of the demonstration of displayed machinery or apparatus, shall be subject to the provisions of this Convention.

#### Article 8

Each Contracting Party shall have the right to enter a reservation, in accordance with Article 29 of this Convention, in respect of the provisions of Article 5, paragraph 1 (a) of this Annex.

#### Article 9

Upon its entry into force, this Annex shall, in accordance with Article 27 of this Convention, terminate and replace the Customs Convention concerning facilities for the importation of goods for display or use at exhibitions, fairs, meetings or similar events, Brussels, 8 June 1961, in relations between the Contracting Parties which have accepted this Annex and are Contracting Parties to that Convention.

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## ANNEX B.2.

### ANNEX CONCERNING PROFESSIONAL EQUIPMENT

#### CHAPTER I

##### *Definition*

##### Article 1

For the purposes of this Annex, the term "professional equipment" means :

1. equipment for the press or for sound or television broadcasting which is necessary for representatives of the press or of broadcasting or television organizations visiting the territory of another country for purposes of reporting or in order to transmit or record material for specified programmes. An illustrative list of such equipment is set out at Appendix I to this Annex;
2. cinematographic equipment necessary for a person visiting the territory of another country in order to make a specified film or films. An illustrative list of such equipment is set out at Appendix II to this Annex;
3. any other equipment necessary for the exercise of the calling, trade or profession of a person visiting the territory of another country to perform a specified task. It does not include equipment which is to be used for the industrial manufacture or packaging of goods or (except in the case of hand tools) for the exploitation of natural resources, for the construction, repair or maintenance of buildings or for earth moving and like projects. An illustrative list of such equipment is set out at Appendix III to this Annex;
4. ancillary apparatus for the equipment mentioned in Items 1, 2 and 3 of this Article, and accessories therefor.

#### CHAPTER II

##### *Scope*

##### Article 2

The following goods shall be granted temporary admission in accordance with Article 2 of this Convention :

- (a) professional equipment;
- (b) component parts imported for repair of professional equipment temporarily admitted under paragraph (a) above.

## CHAPTER III

### *Miscellaneous provisions*

#### Article 3

1. For the facilities granted by this Annex to apply, the professional equipment shall be :
  - (a) owned by a person established or resident outside the territory of temporary admission;
  - (b) imported by a person established or resident outside the territory of temporary admission;
  - (c) used solely by or under the personal supervision of the person visiting the territory of temporary admission.
2. Paragraph 1 (c) of this Article shall not apply in the case of equipment imported for the production of a film, television programme or audiovisual works, under a co-production contract to which a person established in the territory of temporary admission is a party and which is approved by the competent authorities of that territory under an inter-governmental agreement concerning co-production.
3. The cinematographic equipment and equipment for the press or for sound or television broadcasting shall not be the subject of a hire contract or similar arrangement to which a person established in the territory of temporary admission is a party, provided that this condition shall not apply in the case of joint sound or television broadcasting programmes.

#### Article 4

1. Temporary admission of radio and television production and broadcasting equipment and specially adapted radio or television vans and their equipment, imported by public or private bodies approved for that purpose by the Customs authorities of the territory of temporary admission, shall be granted without a Customs document or security being required.
2. The Customs authorities may require the production of a list or detailed inventory of the equipment referred to in paragraph 1 of this Article together with a written undertaking to re-export.

#### Article 5

The period for the re-exportation of professional equipment shall be at least twelve months from the date of temporary admission. The period for the re-exportation of vehicles may, however, be determined with due regard to the purpose and the intended length of the stay in the territory of temporary admission.

## Article 6

Each Contracting Party shall have the right to refuse or withdraw temporary admission in respect of vehicles referred to in Appendices I to III to this Annex, which, even on an occasional basis, embark persons for remuneration or load goods on its territory for disembarkation or unloading at a place within the same territory.

## Article 7

The Appendices to this Annex shall be construed to be an integral part thereof.

## Article 8

Upon its entry into force this Annex shall, in accordance with Article 27 of this Convention, terminate and replace the Customs Convention on the temporary importation of professional equipment, Brussels, 8 June 1961, in relations between the Contracting Parties which have accepted this Annex and are Contracting Parties to that Convention.

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## APPENDIX I

### Equipment for the press or for sound or television broadcasting

#### *Illustrative list*

#### A. Equipment for the press, such as :

- personal computers;
- telefax equipment;
- typewriters;
- cameras of all kinds (film and electronic cameras);
- sound or image transmitting, recording or reproducing apparatus (tape and video recorders and video reproducers, microphones, mixing consoles, loudspeakers);
- sound or image recording media, blank or recorded;
- testing and measuring instruments and apparatus (oscillographs, tape and video recorder test systems, multimeters, tool boxes and bags, vectorscopes, video generators, etc.);
- lighting equipment (spotlights, converters, tripods);
- operational accessories (cassettes, exposure meters, lenses, tripods, accumulators, battery belts, battery chargers, monitors).

#### B. Sound broadcasting equipment, such as :

- telecommunication equipment such as broadcast transmitter-receivers or transmitters; terminals connectable to network or cable; satellite links;
- audio frequency production equipment (sound pick-up, recording or reproducing apparatus);
- testing and measuring instruments and apparatus (oscillographs, tape and video recorder test systems, multimeters, tool boxes and bags, vectorscopes, video generators, etc.);
- operational accessories (clocks, stop-watches, compasses, microphones, mixing consoles, sound tapes, generating sets, transformers, batteries and accumulators, battery chargers, heating, air-conditioning and ventilating apparatus, etc.);
- sound recording media, blank or recorded.

#### C. Television broadcasting equipment, such as :

- television cameras;
- telecinema;

- testing and measuring instruments and apparatus;
- transmission and retransmission apparatus;
- communication apparatus;
- sound or image recording or reproducing apparatus (tape and video recorders and video reproducers, microphones, mixing consoles, loudspeakers);
- lighting equipment (spotlights, converters, tripods);
- editing equipment;
- operational accessories (clocks, stop-watches, compasses, lenses, exposure meters, tripods, battery chargers, cassettes, generating sets, transformers, batteries and accumulators, heating, air-conditioning and ventilating apparatus, etc.);
- sound or image recording media, blank or recorded (credit titles, station call signs, music inserts, etc.);
- "film rushes";
- musical instruments, costumes, scenery and other stage properties, pedestals, make-up material, hairdryers.

D. Vehicles designed or specially adapted for the purposes specified above, such as :

- television transmitting vehicles;
- vehicles for television accessories;
- video tape recording vehicles;
- sound recording and reproducing vehicles;
- slow motion vehicles;
- light vehicles.

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## APPENDIX II

### Cinematographic equipment

#### *Illustrative list*

A. Equipment, such as :

- cameras of all kinds (film and electronic cameras);
- testing and measuring instruments and apparatus (oscillographs, tape and video recorder test systems, multimeters, tool boxes and bags, vectorscopes, video generators, etc.);
- camera "dollies" and booms;
- lighting equipment (spotlights, converters, tripods);
- editing equipment;
- sound or image recording or reproducing apparatus (tape and video recorders and video reproducers, microphones, mixing consoles, loudspeakers);
- sound or image recording media, blank or recorded (credit titles, station call signs, music inserts, etc.);
- "film rushes";
- operational accessories (clocks, stop-watches, compasses, microphones, mixing consoles, sound tapes, generating sets, transformers, batteries and accumulators, battery chargers, heating, air-conditioning and ventilating apparatus, etc.);
- musical instruments, costumes, scenery and other stage properties, pedestals, make-up material, hairdryers.

B. Vehicles designed or specially adapted for the purposes specified above.

## APPENDIX III

### Other equipment

#### *Illustrative list*

- A. Equipment for erection, testing, commissioning, checking, control, maintenance or repair of machinery, plant, means of transport, etc., such as :
- tools;
  - measuring, checking or testing equipment and instruments (temperature, pressure, distance, height, surface, speed, etc.), including electrical instruments (voltmeters, ammeters, measuring cables, comparators, transformers, recording instruments, etc.) and jigs;
  - apparatus and equipment for taking photographs of machines and plant during or after erection;
  - apparatus for survey of ships.
- B. Equipment necessary for businessmen, business efficiency consultants, productivity experts, accountants and members of similar professions, such as :
- personal computers;
  - typewriters;
  - sound or image transmitting, recording or reproducing apparatus;
  - calculating instruments and apparatus.
- C. Equipment necessary for experts undertaking topographical surveys or geophysical prospecting work, such as :
- measuring instruments and apparatus;
  - drilling equipment;
  - transmission and communication equipment.
- D. Equipment necessary for experts combating pollution.
- E. Instruments and apparatus necessary for doctors, surgeons, veterinary surgeons, midwives and members of similar professions.
- F. Equipment necessary for archeologists, paleontologists, geographers, zoologists and other scientists.

- G. Equipment necessary for entertainers, theatre companies and orchestras, including all articles used for public or private performances (musical instruments, costumes, scenery, etc.).
- H. Equipment necessary for lecturers to illustrate their lectures.
- I. Equipment necessary for photography trips (cameras of all kinds, cassettes, exposure meters, lenses, tripods, accumulators, battery belts, battery chargers, monitors, lighting equipment, fashion goods and accessories for models, etc.).
- J. Vehicles designed or specially adapted for the purposes specified above, such as mobile inspection units, travelling workshops and travelling laboratories.

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## ANNEX B.3.

### ANNEX CONCERNING CONTAINERS, PALLETS, PACKINGS, SAMPLES AND OTHER GOODS IMPORTED IN CONNECTION WITH A COMMERCIAL OPERATION

#### CHAPTER I

##### *Definitions*

##### Article 1

For the purposes of this Annex, the term :

- (a) "goods imported in connection with a commercial operation" means :

containers, pallets, packings, samples, advertising films and any other goods imported in connection with a commercial operation but whose importation does not in itself constitute a commercial operation;

- (b) "packing" means :

all articles and materials used, or to be used, in the state in which they are imported, to pack, protect, stow or separate goods, excluding packing materials such as straw, paper, glasswool, shavings, etc., when imported in bulk. Containers and pallets, as defined in Items (c) and (d) of this Article respectively, are also excluded;

- (c) "container" means :

an article of transport equipment (lift-van, movable tank or other similar structure) :

- (i) fully or partially enclosed to constitute a compartment intended for containing goods,
- (ii) of a permanent character and accordingly strong enough to be suitable for repeated use,
- (iii) specially designed to facilitate the carriage of goods, by one or more modes of transport, without intermediate reloading,
- (iv) designed for ready handling, particularly when being transferred from one mode of transport to another,
- (v) designed to be easy to fill and to empty, and
- (vi) having an internal volume of one cubic meter or more.

"container" shall include the accessories and equipment of the container, appropriate for the type concerned, provided that such accessories and equipment are carried with the container. The term "container" shall not include vehicles, accessories or spare parts of vehicles, or packaging or pallets. "Demountable bodies" shall be regarded as containers;

(d) "pallet" means :

a device on the deck of which a quantity of goods can be assembled to form a unit load for the purpose of transporting it, or of handling or stacking it with the assistance of mechanical appliances. This device is made up of two decks separated by bearers, or of a single deck supported by feet; its overall height is reduced to the minimum compatible with handling by fork lift trucks or pallet trucks; it may or may not have a superstructure;

(e) "samples" means :

articles which are representative of a particular category of goods already produced or are examples of goods the production of which is contemplated, but does not include identical articles brought in by the same individual, or sent to a single consignee, in such quantity that, taken as a whole, they no longer constitute samples under ordinary commercial usage;

(f) "advertising films" means :

recorded visual media, with or without sound track, consisting essentially of images showing the nature or operation of products or equipment put up for sale or hire by a person established or resident outside the territory of temporary admission, provided that the films are of a kind suitable for exhibition to prospective customers but not for general exhibition to the public; and are imported in a packet which contains not more than one copy of each film and which does not form part of a larger consignment of films;

(g) "internal traffic" means :

the carriage of goods loaded in the Customs territory of a Contracting Party for unloading at a place within the Customs territory of the same Contracting Party.

## CHAPTER II

### *Scope*

#### Article 2

The following goods imported in connection with a commercial operation shall be granted temporary admission in accordance with Article 2 of this Convention :

- (a) packings which are imported filled for re-exportation empty or filled, or are imported empty for re-exportation filled;
- (b) containers, whether or not filled with goods, and accessories and equipment for temporarily admitted containers, which are either imported with a container to be re-exported separately or with another container, or are imported separately to be re-exported with a container;
- (c) component parts intended for the repair of containers granted temporary admission under Item (b) of this Article;
- (d) pallets;
- (e) samples;

- (f) advertising films;
- (g) any other goods imported for any of the purposes listed at Appendix I to this Annex in connection with a commercial operation but whose importation does not in itself constitute a commercial operation.

## CHAPTER III

### *Miscellaneous provisions*

#### Article 3

The provisions of this Annex do not affect the Customs legislation of Contracting Parties in respect of the importation of goods carried in containers or packings, or on pallets.

#### Article 4

1. For the facilities granted by this Annex to apply :
  - (a) packings can be re-exported only by the person to whom the temporary admission facilities were granted. They shall not, even occasionally, be used in internal traffic;
  - (b) containers must be marked in the manner prescribed in Appendix II to this Annex. They may be used for the carriage of goods in internal traffic, in which case each Contracting Party shall be entitled to impose the following conditions :
    - the journey shall bring the container by a reasonably direct route to, or nearer to, the place where export cargo is to be loaded or from where the container is to be exported empty;
    - the container will be used only once in internal traffic before being re-exported;
  - (c) pallets or an equal number of pallets of the same type and substantially the same value must have been previously exported or will be subsequently exported or re-exported;
  - (d) samples and advertising films must be owned by a person established or resident outside the territory of temporary admission and must be imported solely for the purpose of being shown or demonstrated in the territory of temporary admission, for the soliciting of orders for goods to be imported into that territory. They may not be sold or put to normal use except for the purposes of demonstration, or used in any way for hire or reward while in the territory of temporary admission;
  - (e) the goods referred to in Items 1 and 2 of Appendix I to this Annex shall not be used for gainful activity.
2. Each Contracting Party shall have the right to refuse temporary admission to containers, pallets or packings which have been the subject of purchase, hire-purchase, lease or a contract of a similar nature, concluded by a person established or resident in its territory.



## Article 5

1. Temporary admission of containers, pallets and packings shall be granted without a Customs document or security being required.
2. In lieu of a Customs document and security for containers, the person to whom the temporary admission facilities are granted may be required to undertake in writing :
  - (i) to supply to the Customs authorities, at their request, detailed information concerning the movements of each container granted temporary admission including the dates and places of entry into and exit from the territory of temporary admission; or a list of containers with an undertaking to re-export,
  - (ii) to pay such import duties and taxes as may be required in cases where the conditions of temporary admission have not been fulfilled.
3. In lieu of a Customs document and security for pallets and packings, the person to whom the temporary admission facilities are granted may be required to produce to the Customs authorities a written undertaking to re-export.
4. Persons who regularly use the temporary admission procedure shall be authorized to provide a general undertaking.

## Article 6

The period for the re-exportation of goods imported in connection with a commercial operation shall be at least six months from the date of temporary admission.

## Article 7

Each Contracting Party shall have the right to enter a reservation, in accordance with Article 29 of this Convention, in respect of :

- a) no more than three groups of goods listed in Article 2;
- (b) Article 5, paragraph 1; of this Annex.

## Article 8

The Appendices to this Annex shall be construed to be an integral part thereof.

## Article 9

Upon its entry into force this Annex shall, in accordance with Article 27 of this Convention, terminate and replace the following Conventions and provisions :

- European Convention on Customs treatment of pallets used in international transport, Geneva,

9 December 1960

- Customs Convention on the temporary importation of packings, Brussels, 6 October 1960
- Articles 2-11 and Annexes 1 (paragraphs 1 and 2) -3 to the Customs Convention on Containers, Geneva, 2 December 1972
- Articles 3, 5 and 6 (1.b and 2) to the International Convention to facilitate the importation of commercial samples and advertising material, Geneva, 7 November 1952

in relations between the Contracting Parties which have accepted this Annex and are Contracting Parties to those Conventions.

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## APPENDIX I

### List of goods under Article 2 (g)

1. Goods imported for testing, checking, experiments or demonstrations.
2. Goods for use in testing, checking, experiments or demonstrations.
3. Printed and developed cinematographic film, positives and other recorded image-bearing media intended for viewing prior to their commercial use.
4. Films, magnetic tapes, magnetized films and other sound- or image-bearing media intended for sound tracking, dubbing or reproduction.
5. Data-carrying media, sent free of charge, for use in automatic data processing.
6. Articles (including vehicles) which, by their nature, are unsuitable for any purpose other than advertising of specific articles or publicity for a specific purpose.

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## APPENDIX II

### Provisions concerning the marking of containers

1. The following information shall be durably marked in an appropriate and clearly visible place on containers :
  - (a) the identification of the owner or principal operator;
  - (b) the identification marks and numbers of the container, given by the owner or operator;  
and
  - (c) the tare weight of the container, including all its permanently fixed equipment.
2. The country to which the container belongs may be shown either in full, or by means of the ISO Alpha-2 country code provided for in International Standard ISO 3166, or by the distinguishing sign used to indicate the country of registration of motor vehicles in international road traffic. Each country may subject the use of its name or distinguishing sign on the container to its national legislation. The identity of the owner or operator may be shown either by his full name or by an established identification, symbols such as emblems or flags being excluded.
3. For identification marks and numbers on containers to be considered durably marked when plastic film is used, compliance with the following specifications is required :
  - (a) a high-quality adhesive shall be used. The film, once applied, shall have a tensile strength lower than its final adhesion so that removal of the film without destroying it is impossible. Film produced by the cast method of production meets these requirements. Film produced by the calender method of production shall not be used;
  - (b) when identification marks and numbers have to be changed, the film to be replaced shall be removed completely prior to the affixing of the new film; placing of new film over an existing film shall not be permitted.
4. The specifications for the use of plastic film for marking containers set out in paragraph 3 of this Appendix do not exclude the possibility of using other durable marking methods.

## ANNEX B.4.

### ANNEX CONCERNING GOODS IMPORTED IN CONNECTION WITH A MANUFACTURING OPERATION

#### CHAPTER I

##### *Definitions*

##### Article 1

For the purposes of this Annex, the term "goods imported in connection with a manufacturing operation" means :

1. (a) matrices, blocks, plates, moulds, drawings, plans, models and other similar articles,  
(b) measuring, controlling and checking instruments and other similar articles,  
(c) special tools and instruments,

imported for use during a manufacturing process; and

2. "replacement means of production" :

instruments, apparatus and machines made available to a customer by a supplier or repairer, pending the delivery or repair of similar goods.

#### CHAPTER II

##### *Scope*

##### Article 2

Goods imported in connection with a manufacturing operation shall be granted temporary admission in accordance with Article 2 of this Convention.

#### CHAPTER III

##### *Miscellaneous provisions*

##### Article 3

For the facilities granted by this Annex to apply :

- (a) goods imported in connection with a manufacturing operation must be owned by a person established outside the territory of temporary admission and intended for a person established in that territory;

- (b) all or part, as national legislation may require, of the production resulting from the use of the goods imported in connection with a manufacturing operation, as referred to in Article 1, paragraph 1, of this Annex, must be exported from the territory of temporary admission;
- (c) replacement means of production must be made available, temporarily and free of charge, to the person established in the territory of temporary admission by or through the supplier of the means of production the delivery of which is delayed or which must be repaired.

#### Article 4

1. The period for the re-exportation of the goods included in Article 1, paragraph 1, of this Annex shall be at least twelve months from the date of temporary admission.
2. The period for the re-exportation of replacement means of production shall be at least six months from the date of temporary admission.

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## ANNEX B.5.

### ANNEX CONCERNING GOODS IMPORTED FOR EDUCATIONAL, SCIENTIFIC OR CULTURAL PURPOSES

#### CHAPTER I

##### *Definitions*

##### Article 1

For the purposes of this Annex :

(a) the term "goods imported for educational, scientific or cultural purposes" means :

scientific equipment, pedagogic material, welfare material for seafarers, and any other goods imported in connection with educational, scientific or cultural activities;

(b) in paragraph (a) above :

(i) the term "scientific equipment and pedagogic material" means :

any models, instruments, apparatus, machines or accessories therefor used for purposes of scientific research or educational or vocational training;

(ii) the term "welfare material for seafarers" means :

material for the pursuit of cultural, educational, recreational, religious or sporting activities by persons charged with duties in connection with the working or service at sea of a foreign ship engaged in international maritime traffic.

Illustrative lists of "pedagogic material", "welfare material for seafarers" and "any other goods imported in connection with educational, scientific or cultural activities" are reproduced at Appendices I, II and III, respectively, to this Annex.

#### CHAPTER II

##### *Scope*

##### Article 2

The following goods shall be granted temporary admission in accordance with Article 2 of this Convention :

(a) goods imported exclusively for educational, scientific or cultural purposes;

(b) spare parts for scientific equipment and pedagogic material which has been granted temporary admission under paragraph (a) above, and tools specially designed for the maintenance, checking, gauging or repair of such equipment.

## CHAPTER III

### *Miscellaneous provisions*

#### Article 3

For the facilities granted by this Annex to apply :

- (a) goods imported for educational, scientific or cultural purposes must be owned by a person established outside the territory of temporary admission and must be imported by approved institutions in reasonable quantities having regard to the purpose of the importation. They must not be used for commercial purposes;
- (b) welfare material for seafarers must be used on board foreign ships engaged in international maritime traffic, or must be unloaded from the ship to be temporarily used ashore by the crew, or must be imported for use in hostels, clubs or recreation centres for seafarers, managed either by official organizations or by religious or other non-profit making organizations, and places of worship where services for seafarers are regularly held.

#### Article 4

Temporary admission of scientific equipment, pedagogic material and welfare material for seafarers used on board ships shall be granted without a Customs document or security being required. Where necessary, an inventory together with a written undertaking to re-export, may be required for scientific equipment and pedagogic material.

#### Article 5

The period for the re-exportation of goods imported for educational, scientific or cultural purposes shall be at least twelve months from the date of temporary admission.

#### Article 6

Each Contracting Party shall have the right to enter a reservation, in accordance with Article 29 of this Convention, in respect of the provisions of Article 4 of this Annex, insofar as they relate to scientific equipment and pedagogic material.

#### Article 7

The Appendices to this Annex shall be construed to be an integral part thereof.

#### Article 8



Upon its entry into force this Annex shall, in accordance with Article 27 of this Convention, terminate and replace the Customs Convention on welfare material for seafarers, Brussels, 1 December 1964, the Customs Convention on the temporary importation of scientific equipment, Brussels, 11 June 1968, and the Customs Convention on the temporary importation of pedagogic material, Brussels, 8 June 1970, in relations between the Contracting Parties which have accepted this Annex and are Contracting Parties to those Conventions.

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## APPENDIX I

### Pedagogic material

#### *Illustrative list*

(a) Sound or image recorders or reproducers, such as :

- Slide and filmstrip projectors;
- Cinematographic projectors;
- Back-projectors and episcopes;
- Magnetophones, magnetoscopes and video equipment;
- Closed-circuit television equipment.

(b) Sound and image media, such as :

- Slides, filmstrips and microfilms;
- Cinematographic films;
- Sound recordings (magnetic tapes, discs);
- Videotapes.

(c) Specialized material, such as :

- Bibliographic equipment and audio-visual material for libraries;
- Mobile libraries;
- Language laboratories;
- Simultaneous interpretation equipment;
- Programmed teaching machines, mechanical or electronic;
- Material specially designed for the educational or vocational training of handicapped persons.

(d) Other material, such as :

- Wall charts, models, graphs, maps, plans, photographs and drawings;
- Instruments, apparatus and models designed for demonstrational purposes;
- Collections of items with visual or audio pedagogic information, prepared for the teaching of a subject (study kits);
- Instruments, apparatus, tools and machine-tools for learning a trade or craft;
- Equipment, including specially adapted or designed vehicles for use in relief operations, which is imported for the training of persons involved in relief operations.

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## APPENDIX II

### Welfare material for seafarers

#### *Illustrative list*

(a) Reading material, such as :

- Books;
- Correspondence courses;
- Newspapers, journals and periodicals;
- Pamphlets on welfare facilities in ports.

(b) Audio-visual material, such as :

- Sound and image reproducing instruments;
- Tape-recorders;
- Radio sets, television sets;
- Cinematographic and other projectors;
- Recordings on tapes or discs (language courses, radio programmes, greetings, music and entertainment);
- Films, exposed and developed;
- Film slides;
- Videotapes.

(c) Sports gear, such as :

- Sports wear;
- Balls;
- Rackets and nets;
- Deck games;
- Athletic equipment;
- Gymnastic equipment.

(d) Hobby material, such as :

- Indoor games;
- Musical instruments;
- Material for amateur dramatics;
- Materials for painting, sculpture, woodwork and metalwork, carpet making, etc.

(e) Equipment for religious activities.

(f) Parts and accessories for welfare material.

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### APPENDIX III

#### **Any other goods imported in connection with educational, scientific or cultural activities**

##### *Illustrative list*

Goods, such as :

1. Costumes and scenery items sent on loan free of charge to dramatic societies or theatres;
2. Music scores sent on loan free of charge to music theatres or orchestras.

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## ANNEX B.6.

### ANNEX CONCERNING TRAVELLERS' PERSONAL EFFECTS AND GOODS IMPORTED FOR SPORTS PURPOSES

#### CHAPTER I

##### *Definitions*

##### Article 1

For the purposes of this Annex, the term :

(a) "traveller" means :

any person who temporarily enters the territory of a Contracting Party in which he or she does not normally reside, for the purposes of tourism, sports, business, professional meetings, health, study, etc.;

(b) "personal effects" means :

all articles, new or used, which a traveller may reasonably require for his or her personal use during the journey, taking into account all the circumstances of the journey, but excluding any goods imported for commercial purposes. An illustrative list of personal effects is reproduced at Appendix I to this Annex;

(c) "goods imported for sports purposes" means :

sports requisites and other articles for use by travellers in sports contests or demonstrations or for training in the territory of temporary admission. An illustrative list of such goods is reproduced at Appendix II to this Annex.

#### CHAPTER II

##### *Scope*

##### Article 2

Personal effects and goods imported for sports purposes shall be granted temporary admission in accordance with Article 2 of this Convention.

#### CHAPTER III

##### *Miscellaneous provisions*

##### Article 3

For the facilities granted by this Annex to apply :

- (a) personal effects must be imported on the person or in the baggage (whether or not accompanied) of the traveller;
- (b) goods imported for sports purposes must be owned by a person established or resident outside the territory of temporary admission, and must be imported in reasonable quantities in the light of their intended use.

#### Article 4

- 1. Temporary admission of personal effects shall be granted without a Customs document or security being required. However, in the case of articles which involve a high amount of import duties and taxes, a Customs document and security may be required.
- 2. Whenever possible, an inventory of the goods together with a written undertaking to re-export, may be accepted for goods imported for sports purposes, in lieu of a Customs document and security.

#### Article 5

- 1. Personal effects shall be re-exported at the latest when the person who imported them leaves the territory of temporary admission.
- 2. The period for the re-exportation of goods imported for sports purposes shall be at least twelve months from the date of temporary admission.

#### Article 6

The Appendices to this Annex shall be construed to be an integral part thereof.

#### Article 7

Upon its entry into force this Annex shall, in accordance with Article 27 of this Convention, terminate and replace the application of Articles 2 and 5 of the Convention concerning Customs facilities for touring, New York, 4 June 1954, in relations between the Contracting Parties which have accepted this Annex and are Contracting Parties to that Convention.

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## **APPENDIX I**

### **Personal effects**

#### *Illustrative list*

1. Clothing.
2. Toilet articles.
3. Personal jewellery.
4. Still and motion picture cameras together with a reasonable quantity of film and accessories therefor.
5. Portable slide or film projectors and accessories therefor together with a reasonable quantity of slides or films.
6. Video cameras and portable video recorders, with a reasonable quantity of tapes.
7. Portable musical instruments.
8. Portable gramophones with records.
9. Portable sound recorders and reproducers (including dictating machines), with tapes.
10. Portable radio receivers.
11. Portable television sets.
12. Portable typewriters.
13. Portable calculators.
14. Portable personal computers.
15. Binoculars.
16. Perambulators.
17. Wheel-chairs for invalids.
18. Sports equipment such as tents and other camping equipment, fishing equipment, climbing equipment, diving equipment, sporting firearms with ammunition, non-motorized bicycles, canoes or kayaks less than 5.5 metres long, skis, tennis rackets, surfboards, windsurfers, hang-gliders and delta wings, golfing equipment.
19. Portable dialysis and similar medical apparatus, and the disposable items imported for use therewith.
20. Other articles clearly of a personal nature.

## APPENDIX II

### Goods imported for sports purposes

#### *Illustrative list*

- A. Track and field equipment, such as :
- hurdles;
  - javelins, discuses, poles, shots, hammers.
- B. Ball game equipment, such as :
- balls of any kind;
  - rackets, mallets, clubs, sticks and the like;
  - nets of any kind;
  - goalposts.
- C. Winter sports equipment, such as :
- skis and sticks;
  - skates;
  - bobsleighs;
  - curling equipment.
- D. Sports wear, shoes, gloves, headgear, etc., of any kind.
- E. Water sports equipment, such as :
- canoes and kayaks;
  - sail and row boats, sails, oars and paddles;
  - surf boards and sails.
- F. Motor vehicles and craft, such as :
- cars;
  - motor bicycles;
  - motor boats.
- G. Equipment for miscellaneous events, such as :
- sports arms and ammunition;
  - non-motorized bicycles;
  - archer's bows and arrows;
  - fencing equipment;
  - gymnastics equipment;
  - compasses;
  - wrestling mats and tatamis;
  - weight-lifting equipment;
  - riding equipment, sulkies;
  - hang-gliders, delta wing, windsurfers;
  - climbing equipment;
  - music cassettes to accompany the performance.



H. Auxiliary equipment, such as :

- measuring and score display equipment;
- blood and urine test apparatus.

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## **ANNEX B.7.**

### **ANNEX CONCERNING TOURIST PUBLICITY MATERIAL**

#### CHAPTER I

##### *Definition*

##### Article 1

For the purposes of this Annex the term "tourist publicity material" means :

Goods imported for the purpose of encouraging the public to visit another foreign country, in particular in order to attend cultural, religious, touristic, sporting or professional meetings or demonstrations held there. An illustrative list of such material is reproduced at the Appendix to this Annex.

#### CHAPTER II

##### *Scope*

##### Article 2

Except for the material referred to in Article 5 of this Annex for which outright importation free of import duties and taxes shall be granted, tourist publicity material shall be granted temporary admission in accordance with Article 2 of this Convention.

#### CHAPTER III

##### *Miscellaneous provisions*

##### Article 3

For the facilities granted by this Annex to apply, tourist publicity material must be owned by a person established outside the territory of temporary admission, and must be imported in reasonable quantities in the light of its intended use.

##### Article 4

The period for the re-exportation of tourist publicity material shall be at least twelve months from the date of temporary admission.



## **APPENDIX**

### **Tourist publicity material**

#### *Illustrative list*

1. Material intended for display in the offices of the accredited representatives or correspondents appointed by the official national tourist agencies or in other places approved by the Customs authorities of the territory of temporary admission : pictures and drawings, framed photographs and photo- graphic enlargements, art books, paintings, engravings or lithographs, sculptures and tapestries and other similar works of art.
2. Display material (show-cases, stands and similar articles), including electrical and mechanical equipment required for operating such display.
3. Documentary films, records, tape recordings and other sound recordings intended for use in performances at which no charge is made, but excluding those whose subjects lend themselves to commercial advertising and those which are on general sale in the territory of temporary admission.
4. A reasonable number of flags.
5. Dioramas, scale models, lantern-slides, printing blocks, photo- graphic negatives.
6. Specimens, in reasonable numbers, of articles of national handicrafts, local costumes and similar articles of folklore.

## ANNEX B.8.

### ANNEX CONCERNING GOODS IMPORTED AS FRONTIER TRAFFIC

#### CHAPTER I

##### *Definitions*

##### Article 1

For the purposes of this Annex :

(a) the term "goods imported as frontier traffic" means :

- those carried by frontier zone inhabitants in the performance of their profession or trade (doctors, craftsmen, etc.);
- personal or household effects of frontier zone inhabitants imported by them for repair, manufacture or processing;
- equipment intended for working on land located within the frontier zone of the territory of temporary admission;
- equipment owned by an official body, imported in connection with a relief operation (fire, floods, etc.);

(b) the term "frontier zone" means :

an area of the Customs territory adjacent to the land frontier, the extent of which is determined in national legislation and whose limits serve to distinguish frontier traffic from other traffic;

(c) the term "frontier zone inhabitants" means :

persons established or resident in a frontier zone;

(d) the term "frontier traffic" means :

importations carried out by frontier zone inhabitants between two adjacent frontier zones.

#### CHAPTER II

##### *Scope*

##### Article 2

Goods imported as frontier traffic shall be granted temporary admission in accordance with Article 2 of this Convention.

## CHAPTER III

### *Miscellaneous provisions*

#### Article 3

For the facilities granted by this Annex to apply :

- (a) goods imported as frontier traffic must be owned by a frontier zone inhabitant of the frontier zone adjacent to that of temporary admission;
- (b) equipment for working on land must be used by frontier zone inhabitants of the frontier zone adjacent to that of temporary admission who work on land located in the latter frontier zone. This equipment must be used for the performance of agricultural work or forestry work such as the unloading or transport of timber, or for pisciculture;
- (c) frontier traffic for repair, manufacture or processing must be of a strictly non-commercial nature.

#### Article 4

- 1. Temporary admission of goods imported as frontier traffic shall be granted without a Customs document or security being required.
- 2. Each Contracting Party may make the granting of temporary admission of goods imported as frontier traffic subject to the production of an inventory of the goods, together with a written undertaking to re-export.
- 3. Temporary admission may also be granted on the basis of a simple entry in a register held by the Customs office.

#### Article 5

- 1. The period for the re-exportation of goods imported as frontier traffic shall be at least twelve months from the date of temporary admission.
- 2. Equipment intended for working on land shall, however, be re-exported once the work has been carried out.

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**ANNEX CONCERNING GOODS IMPORTED  
FOR HUMANITARIAN PURPOSES**

CHAPTER I

*Definitions*

Article 1

For the purposes of this Annex :

(a) the term "goods imported for humanitarian purposes" means :

medical, surgical and laboratory equipment and relief consignments;

(b) the term "relief consignments" means :

all goods, such as vehicles and other means of transport, blankets, tents, prefabricated houses or other goods of prime necessity, forwarded as aid to those affected by natural disaster and similar catastrophes.

CHAPTER II

*Scope*

Article 2

Goods imported for humanitarian purposes shall be granted temporary admission in accordance with Article 2 of this Convention.

CHAPTER III

*Miscellaneous provisions*

Article 3

For the facilities granted by this Annex to apply :

(a) goods imported for humanitarian purposes must be owned by a person established outside the territory of temporary admission and must be loaned free of charge;

(b) medical, surgical and laboratory equipment must be intended for use by hospitals and other medical institutions which, finding themselves in exceptional circumstances, have urgent need of it, provided this equipment is not available in sufficient quantity in the territory of temporary admission;



- (c) relief consignments must be dispatched to persons approved by the competent authorities in the territory of temporary admission.

#### Article 4

1. Whenever possible, an inventory of the goods together with a written undertaking to re-export, may be accepted for medical, surgical and laboratory equipment, in lieu of a Customs document and security.
2. Temporary admission of relief consignments shall be granted without a Customs document or security being required. However, the Customs authorities may require an inventory of the goods, together with a written undertaking to re-export.

#### Article 5

1. The period for the re-exportation of medical, surgical and laboratory equipment shall be determined in accordance with the needs.
2. The period for the re-exportation of relief consignments shall be at least twelve months from the date of temporary admission.

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## ANNEX C

### ANNEX CONCERNING MEANS OF TRANSPORT

#### CHAPTER I

##### *Definitions*

##### Article 1

For the purposes of this Annex :

- (a) the term "means of transport" means :

any vessel (including lighters and barges, whether or not shipborne, and hydrofoils), hovercraft, aircraft, motor road vehicles (including cycles with engines, trailers, semi-trailers and combinations of vehicles) and railway rolling stock; together with their normal spare parts, accessories and equipment carried on board means of transport (including special equipment for the loading, unloading, handling and protection of cargo);

- (b) the term "commercial use" means :

the transport of persons for remuneration or the industrial or commercial transport of goods, whether or not for remuneration;

- (c) the term "private use" means :

the transport exclusively for personal use by the person concerned excluding commercial use;

- (d) the term "internal traffic" means :

the carriage of persons or goods picked up or loaded in the territory of temporary admission for setting down or unloading at a place within the same territory;

- (e) the term "normal tanks" means :

the tanks designed by the manufacturer for all means of transport of the same type as the means of transport in question and whose permanent fitting enables a fuel to be used directly, both for the purpose of propulsion and, where appropriate, for the operation, during transport, of refrigeration systems and other systems. Tanks fitted to means of transport designed for direct use of other types of fuel and tanks fitted to the other systems with which the means of transport may be equipped shall also be considered to be normal tanks.

#### CHAPTER II

##### *Scope*

##### Article 2

The following shall be granted temporary admission in accordance with Article 2 of this Convention :

- (a) means of transport for commercial use or for private use;
- (b) spare parts and equipment imported for the repair of a means of transport already temporarily admitted. Replaced parts and equipment which are not re-exported shall be liable to import duties and taxes except where they are disposed of as provided for in Article 14 of this Convention.

#### Article 3

Routine maintenance operations and repairs to the means of transport which have become necessary during the journey to or within the territory of temporary admission and which are carried out during the period of temporary admission, shall not be deemed to involve a change within the meaning of Article 1, paragraph (a) of this Convention.

#### Article 4

1. The fuel contained in the normal tanks of the means of transport temporarily admitted as well as lubrication oils for the normal use of such means of transport shall be admitted without payment of import duties and taxes and without application of import prohibitions or restrictions.
2. In the case of motor road vehicles for commercial use, each Contracting Party shall have the right, however, to fix maximum quantities for the fuel which can be admitted into its territory free of import duties and taxes and without application of import prohibitions or restrictions in the normal tanks of such temporarily admitted motor road vehicles.

### CHAPTER III

#### *Miscellaneous provisions*

#### Article 5

For the facilities granted by this Annex to apply :

- (a) means of transport for commercial use must be registered in a territory other than that of temporary admission, in the name of a person established or resident in a territory other than that of temporary admission, and be imported and used by persons operating from such a territory;
- (b) means of transport for private use must be registered in a territory other than that of temporary admission, in the name of a person established or resident in a territory other than that of temporary admission, and be imported and used by persons resident in such a territory.

## Article 6

Temporary admission of means of transport shall be granted without a Customs document or security being required.

## Article 7

Notwithstanding the provisions of Article 5 of this Annex,

- (a) means of transport for commercial use may be used by third persons, even if established or resident in the territory of temporary admission, who are duly authorized by the persons granted temporary admission and who operate on their behalf;
- (b) means of transport for private use may be used by third persons who are duly authorized by the persons granted temporary admission. Each Contracting Party may permit the use by a person resident in its territory, in particular, where the means of transport is used on behalf and on the instructions of the person granted temporary admission.

## Article 8

Each Contracting Party shall have the right to deny the benefit of temporary admission to, or to withdraw that benefit from :

- (a) means of transport for commercial use which are used in internal traffic;
- (b) means of transport for private use which are used for commercial use in internal traffic;
- (c) means of transport which are hired after importation or, if imported on hire, are re-hired or sublet for a purpose other than immediate re-exportation.

## Article 9

1. Means of transport for commercial use shall be re-exported once the transport operations for which they were imported have been completed.
2. Means of transport for private use may remain in the territory of temporary admission for a period, continuous or not, of six months in every period of twelve months.

## Article 10

Each Contracting Party shall have the right to enter a reservation, in accordance with Article 29 of this Convention in respect of :

- (a) Article 2, subparagraph (a), insofar as it relates to temporary admission of motor road vehicles and railway rolling stock;

(b) Article 6, insofar as it relates to motor road vehicles for commercial use and to means of transport for private use;

(c) Article 9, paragraph 2;

of this Annex.

#### Article 11

Upon its entry into force this Annex shall, in accordance with Article 27 of this Convention, terminate and replace the Customs Convention on the temporary importation of private road vehicles, New York, 4 June 1954, the Customs Convention on the temporary importation of commercial road vehicles, Geneva, 18 May 1956, and the Customs Convention on the temporary importation for private use of aircraft and pleasure boats, Geneva, 18 May 1956, in relation between the Contracting Parties which have accepted this Annex and are Contracting Parties to those Conventions.

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## ANNEX D

### ANNEX CONCERNING ANIMALS

#### CHAPTER I

##### *Definitions*

##### Article 1

For the purposes of this Annex :

- (a) the term "animals" means :

live animals of any species;

- (b) the term "frontier zone" means :

an area of the Customs territory adjacent to the land frontier, the extent of which is determined in national legislation and whose limits serve to distinguish frontier traffic from other traffic;

- (c) the term "frontier zone inhabitants" means :

persons established or resident in a frontier zone;

- (d) the term "frontier traffic" means :

importations carried out by frontier zone inhabitants between two adjacent frontier zones.

#### CHAPTER II

##### *Scope*

##### Article 2

Animals imported for the purposes specified in the Appendix to this Annex shall be granted temporary admission in accordance with Article 2 of this Convention.

#### CHAPTER III

##### *Miscellaneous provisions*

##### Article 3

For the facilities granted by this Annex to apply :

- (a) animals must be owned by a person established or resident outside the territory of

temporary admission;

- (b) draught animals which are to be used for working on land situated in the frontier zone of the territory of temporary admission, must be imported by frontier zone inhabitants of the frontier zone adjacent to that of temporary admission.

#### Article 4

1. Temporary admission of the draught animals referred to in Article 3 (b) of this Annex and of animals imported for transhumance or grazing on land situated in the frontier zone shall be granted without a Customs document or security being required.
2. Each Contracting Party may make the granting of temporary admission of the animals referred to in paragraph 1 of this Article subject to the production of an inventory, together with a written undertaking to re-export.

#### Article 5

1. Each Contracting Party shall have the right to enter a reservation, in accordance with Article 29 of this Convention, in respect of Article 4, paragraph 1 of this Annex.
2. Each Contracting Party shall also have the right to enter a reservation, in accordance with Article 29 of this Convention, in respect of Items 12 and 13 in the Appendix to this Annex.

#### Article 6

The period for the re-exportation of animals shall be at least twelve months from the date of temporary admission.

#### Article 7

The Appendix to this Annex shall be construed to be an integral part thereof.

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## APPENDIX

List as per Article 2

1. Dressage
2. Training
3. Breeding
4. Shoeing or weighing
5. Veterinary treatment
6. Testing (for example, with a view to purchase)
7. Participation in shows, exhibitions, contests, competitions or demonstrations
8. Entertainment (circus animals, etc.)
9. Touring (including pet animals of travellers)
10. Exercise of function (police dogs or horses; detector dogs, dogs for the blind, etc.)
11. Rescue operations
12. Transhumance or grazing
13. Performance of work or transport
14. Medical purposes (delivery of snake poison, etc.)

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## ANNEX E

### ANNEX CONCERNING GOODS IMPORTED WITH PARTIAL RELIEF FROM IMPORT DUTIES AND TAXES

#### CHAPTER I

##### *Definitions*

##### Article 1

For the purposes of this Annex :

- (a) the term "goods imported with partial relief" means :

goods which are mentioned in the other Annexes to this Convention but which do not fulfil all the conditions stipulated therein for the granting of temporary admission with total relief from import duties and taxes, and goods which are not mentioned in such other Annexes and which are imported to be temporarily used for, for example, production or work projects;

- (b) the term "partial relief" means :

relief from payment of a part of the total amount of import duties and taxes which would otherwise be payable had the goods been cleared for home use on the date on which they were placed under the temporary admission procedure.

#### CHAPTER II

##### *Scope*

##### Article 2

The goods referred to in Article 1, paragraph (a) of this Annex shall be granted temporary admission with partial relief in accordance with Article 2 of this Convention.

#### CHAPTER III

##### *Miscellaneous provisions*

##### Article 3

For the facilities granted by this Annex to apply, goods imported with partial relief must be owned by a person established or resident outside the territory of temporary admission.

#### Article 4

Each Contracting Party may draw up a list of goods which are entitled to or excluded from the benefit of temporary admission with partial relief. The depositary of this Convention shall be notified of the content of this list.

#### Article 5

The amount of import duties and taxes chargeable under this procedure may not exceed 5 %, for every month or fraction of a month during which the goods have been placed under the temporary admission procedure.

#### Article 6

The amount of import duties and taxes to be charged shall in no case exceed that which would have been charged if the goods concerned had been cleared for home use on the date on which they were placed under the temporary admission procedure.

#### Article 7

1. The amount of import duties and taxes due under this Annex shall be levied by the competent authorities when the procedure is discharged.
2. Where, in accordance with Article 13 of this Convention, the temporary admission procedure is terminated by clearance for home use, the amount of any import duties and taxes already charged on partial relief shall be deducted from the amount of import duties and taxes to be paid as a result of clearance for home use.

#### Article 8

The period for the re-exportation of goods imported with partial relief shall be determined taking into account the provisions of Articles 5 and 6 of this Annex.

#### Article 9

Each Contracting Party shall have the right to enter a reservation, in accordance with Article 29 of this Convention, in respect of Article 2 of this Annex, insofar as it relates to partial relief from import taxes.

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