

CHAPTER III
ISSUE AND USE OF A.T.A. CARNETS

ARTICLE 4

1. Issuing associations shall not issue A.T.A. carnets with a period of validity exceeding one year from the date of issue. They shall indicate on the cover of the A.T.A. carnet the countries in which it is valid and the names of the corresponding guaranteeing associations.

2. Once an A.T.A. 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 annexed thereto (General List.)

ARTICLE 5

The period fixed for the re-exportation of goods imported under cover of an A.T.A. carnet shall not in any case exceed the period of validity of that carnet.

CHAPTER IV
GUARANTEE

ARTICLE 6

1. Each guaranteeing association shall undertake to pay to the Customs authorities of the country in which it is established the amount of the import duties and any other sums payable in the event of non-compliance with the conditions of temporary admission, or of transit, in respect of goods introduced into that country under cover of A.T.A. carnets 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. The liability of the guaranteeing association shall not exceed the amount of the import duties by more than ten per cent.

3. When the Customs authorities of the country of importation have unconditionally discharged an A.T.A. carnet in respect of certain goods 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. A claim may nevertheless still be made against the guaranteeing association if it is subsequently discovered that the discharge of the carnet was obtained improperly or fraudulently or that there had been a breach of the conditions of temporary admission or of transit.

4. 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 carnet.