

samples of commercial value are taken in. This is refundable if the samples are taken out of Iceland by the time appointed. A list is required showing the items and their value. Duty is not chargeable on samples having no commercial value.

Alternatively, samples may be imported under the ATA Carnet. This is an International Customs clearance document which allows samples to be temporarily imported without duty, or the need for raising bonds or depositing duty with Customs Posts in different countries. Under this procedure a deposit of a percentage of the total value of the goods, or a guarantee for the amount of the deposit, must first be lodged with the issuing Chamber of Commerce.

Free Port

Duty-free bonded warehouse facilities are available in Reykjavik, Keflavik and Akureyri where agents can store goods until required. Storage charges are normally met by the importer. Shipping companies of which the Icelandic Steamship Company is the largest also have warehouse facilities.