CUSTOMS CONVENTION ON THE A.T.A. CARNET FOR THE TEMPORARY ADMISSION OF GOODS (A.T.A. CONVENTION)

PREAMBLE

The States signatory to the present Convention,

Meeting under the auspices of the Customs Co-operation Council and the CONTRACTING PARTIES to the General Agreement on Tariffs and Trade (GATT),⁽¹⁾ in consultation with the United Nations Educational, Scientific and Cultural Organization (UNESCO),

Having regard to proposals made by representatives of international trade and other interests for facilitating the procedures for the temporary duty-free importation of goods,

Convinced that the adoption of common procedures for the temporary duty-free importation of goods would afford considerable advantages to international commercial and cultural activities and would secure a higher degree of harmony and uniformity in the Customs systems of the Contracting Parties,

Have agreed as follows:

CHAPTER I DEFINITIONS AND APPROVAL

ARTICLE 1

For the purposes of the present Convention:—

- (a) the term 'import duties' means Customs duties and all other duties and taxes payable on or in connection with importation and shall include all internal taxes and excise duties chargeable on imported goods, but shall not include fees and charges which are limited in amount to the approximate cost of services rendered and do not represent an indirect protection to domestic products or a taxation of imports for fiscal purposes;
- (b) the term 'temporary admission' means temporary importation free of import duties in accordance with the conditions laid down by the Conventions referred to in Article 3 of the present Convention or by the national laws and regulations of the country of importation;
- (c) the term 'transit' means the conveyance of goods from a Customs office in the territory of a Contracting Party to another Customs office within the same territory, in accordance with the conditions laid down in the national laws and regulations of that Contracting Party;
- (d) the term 'A.T.A. carnet' (Admission Temporaire—Temporary Admission) means the document reproduced as the Annex to the present Convention;

⁽¹⁾ Treaty Series 1948 No. 31