

CHAPTER V
REGULARISATION OF A.T.A. CARNETS

ARTICLE 7

1. 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 paragraph 1 of Article 6 of the present Convention in which to furnish proof of the re-exportation of the goods under the conditions laid down in the present Convention or of any other proper discharge of the A.T.A. carnet.

2. 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 the preceding paragraph with a view to recovery of the sums deposited or paid.

3. For countries whose laws and regulations do not provide for the deposit or provisional payment of import duties, payments made in conformity with the provisions of the preceding paragraph shall be regarded as final, but the sums paid shall be refunded if the proof referred to in paragraph 1 of this Article is furnished within three months of the date of the payment.

ARTICLE 8

1. Evidence of re-exportation of goods imported under cover of an A.T.A. carnet shall be provided by the re-exportation certificate completed in that carnet by the Customs authorities of the country into which the goods were temporarily imported.

2. If the re-exportation of goods has not been certified in accordance with paragraph 1 of this Article, the Customs authorities of the country of importation may, even if the period of validity of the carnet has already expired, accept as evidence of re-exportation of the goods:

(a) the particulars entered by the Customs authorities of another Contracting Party in the A.T.A. carnet 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 carnet 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 are outside that country.

3. In any case in which the Customs authorities of a Contracting Party waive the requirement of re-exportation of certain goods admitted into their territory under cover of an A.T.A. carnet, the guaranteeing association shall be discharged from its obligations only when those authorities have certified in the carnet that the position regarding those goods has been regularised.