

issued by an official authority (consul, Customs, police, mayor, judicial official, &c.), attesting the facts that the vehicle or component parts in question have been presented to it and are outside the country of importation after the date of expiry of the paper. They may also accept any other documentary evidence that the vehicle or component parts are outside the country of importation.

3. In the case of the destruction, loss or theft of a *carnet de passages en douane* while the vehicle or component parts to which it refers are in the territory of one of the Contracting States, the Customs authorities of that State shall, at the request of the association concerned, accept a replacement document, the validity of which expires on the date of expiration of validity of the *carnet* which it replaces. This acceptance will annul the previous acceptance of the *carnet* destroyed, lost or stolen. If, instead of a replacement document, an export licence or similar document is issued for the re-exportation of the vehicle or component parts, the exit visa on this licence or document shall be considered as sufficient proof of re-exportation.

4. If the vehicle is stolen after having been re-exported from the country of temporary importation, without the exit having been regularly endorsed on the temporary importation papers and in the absence of entry visas on the papers entered thereon by the Customs authorities of countries subsequently visited, the papers may nevertheless be regularized provided that the guaranteeing association, furnishes the papers together with such evidence of theft as may be considered sufficient. If the temporary importation papers have not expired, the Customs authorities may require their surrender.

#### ARTICLE 25

In the cases referred to in article 24, the Customs authorities shall have the right to charge a regularization fee.

#### ARTICLE 26

Customs authorities shall not have the right to require from the guaranteeing association payment of import duties and import taxes on vehicles or component parts temporarily imported when the non-discharge of the temporary importation papers has not been notified to the guaranteeing association within a year of the date of expiry of the validity of those papers.

#### ARTICLE 27

1. The guaranteeing associations shall have a period of one year from the date of notification of the non-discharge of temporary importation papers in which to furnish proof of the re-exportation of the vehicles or component parts in question under the conditions laid down in this Convention.

2. If such proof is not furnished within the time allowed, the guaranteeing association shall forthwith deposit or pay provisionally the import duties and import taxes payable. This deposit or payment shall become final after a period of one year from the date of the deposit or provisional payment. During the latter period, the guaranteeing association may still avail itself of the facilities provided by the preceding paragraph with a view to repayment of the sums deposited or paid.

3. For countries whose regulations do not provide for the deposit or provisional payment of import duties, payments made in conformity with the provisions of the preceding paragraph will be regarded as final, it being understood that the sums paid may be refunded when the conditions laid down in this article are fulfilled.