

## CARNET DE PASSAGES EN DOUANES

### BACKGROUND

A Carnet de Passages en Douanes is an internationally recognised Customs document entitling the holder to TEMPORARILY import a vehicle duty-free into countries which normally require a deposit against import charges for such vehicles (generally countries outside Europe).

The Carnet is issued under the auspices of two international touring organisations - the AIT and the FIA. A large number of automobile and touring clubs throughout the world are affiliated to one or both of these organisations and issue the Carnet on their behalf. RAC Motoring Services is affiliated to the FIA. Each Carnet is valid for a maximum of one year. A Carnet holder whose journey goes beyond one year may, in exceptional circumstances, obtain a second Carnet or an extension, by contacting the local motoring organisation and seeking further advice from RAC.

### DESCRIPTION

The Carnet is a booklet made up of either 5, 10 or 25 pages. A 5 page Carnet allows the holder to temporarily import into 5 countries or on 5 different occasions. A 10 or 25 page Carnet covers the temporary importation procedure up to 10 or 25 times. Each page is divided into three sections; the lower section is removed by Customs on entry into a country; the middle section is removed on exit; the top, counter-foil section, is stamped once on entry and once on exit. A country re-visited during the return journey will require a new page to be stamped. It is vital that the holder gets these endorsements as they prove that a vehicle has complied with temporary import conditions and discharge responsibility for any possible future import charges. Countries not covered by a particular Carnet are noted in a list of exclusions.

### ISSUING PROCEDURE

On issuing a Carnet, a motoring organisation becomes directly responsible for the payment of customs duties and taxes if the regulations concerning temporary import are infringed.

In order to take on this responsibility, RAC requires the applicant to meet a number of conditions: they must be able to give a UK address and provide a copy of their passport and vehicle registration document/certificate.

The applicant must also provide a security - the options are:

- a bank guarantee, signed by a UK clearing bank (building society accounts generally not acceptable);
- an insurance indemnity with the company R L Davison (50% of the premium will be refunded on return of a correctly discharged Carnet) ;
- a refundable cash deposit (maximum amount accepted is £10,000)

<b>SECURITY RATE TABLE @ OCTOBER 2006</b>			
The amount required by RAC depends on the rates of customs duty and taxes in the countries visited - but is always a multiple of the value of the vehicle. E.g. £5,000 value x 150% = £7,500 (South Africa)			
Egypt	800%	Africa (excluding Egypt/Kenya)	150%
Iran, India, Pakistan, Sri Lanka, Nepal	500%	Japan/New Zealand	150%
Kenya/Libya/Middle East & Far East (e.g. Singapore/Malaysia)	200%	Australia	150% + £5,000 Vehicle Import Approval supplement (cars only)
South America	300%		

Contd.

Generally, RAC requires a minimum of **ONE MONTH** notice to allow for processing/issue of a Carnet.

Once RAC receives the completed Carnet application form, a quotation will be provided, without obligation.

Carnet fees are indicated on a separate sheet.

### **DISCHARGE OF THE CARNET**

**On completion of a journey the Carnet-holder must return the document by secure post to RAC in Bristol.** The Carnet will be checked to ensure it has been stamped correctly in and out of each country visited to ensure no further claims can be made by foreign Customs. After verification, the security will be released as appropriate. A carnet remains the property of RAC.

If for any reason the last page used does not bear an exit stamp, the last page of the Carnet ("Certificate of Location") must be completed and witnessed by an official authority (Customs, Police or Judiciary) either in the UK or the country of final import. Failure to do this may delay the release of the security to the Carnet holder who can still be held liable for customs duties.

If a vehicle is stolen or written-off during the journey, a police report and Customs acknowledgement must be obtained as soon as possible. RAC should be notified as soon as possible. Failure to do this will almost certainly result in the Carnet holder being held liable for customs duties.

**A carnet must be returned to RAC within 3 months of the expiry date**, unless prior contact or arrangements have been made regarding issue of a further carnet.

If the Carnet is not returned to RAC and the carnet holder fails to comply with the temporary importation regulations & procedures, RAC reserves the right to withhold release of a bank guarantee or refund of monies to cover costs incurred.

### **CONDITIONS OF TEMPORARY IMPORT**

The Carnet is a legal document allowing temporary importation only and, as such, penalties for its misuse are severe. Conditions of issue, including the general regulations regarding temporary importation, are shown on the inside back cover of the Carnet. The main conditions are:

- A temporarily imported vehicle cannot be sold, loaned, abandoned, hire, or otherwise disposed of without the prior agreement of the local Customs authority and the local motoring organisation.
- The Carnet can only be extended with the prior agreement of the local Customs authority and the local motoring organisation.
- The Carnet-holder is responsible for ensuring the Carnet is properly endorsed at each border crossing.
- The Carnet cannot be used in any country where the holder is normally resident, nor in any country specifically excluded from that Carnet.

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