

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. The AAC 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 AAC.

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, counterfoil section, is stamped once on entry and once on exit. A country revisited 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, AAC requires the applicant to meet a number of conditions: they must be able to give a Sri Lankan 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 Sri Lankan clearing bank.
- A refundable cash deposit (300% of value of vehicle on a valuation given by the AAC's Engineer).

Generally, AAC requires a minimum of **ONE WEEKS** notice to allow for processing/issue of a Carnet. The fee for issuing a Carnet is Rs.3000/- + VAT

DISCHARGE OF THE CARNET

On completion of a journey the Carnet holder must return the document to the AAC.

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 AAC.

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 Sri Lanka 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. AAC 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 AAC within 12 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 AAC and the carnet holder fails to comply with the temporary importation regulations & procedures, AAC 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, hired, 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.