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## National Guaranteeing Association

Unione Italiana delle Camere di Commercio, Industria, Artigianato e Agricoltura (UNIONCAMERE)

## Date of accession to the ATA system

19/06/1964

## Field of application notified

ATA Convention

"Professional equipment" Convention

"Exhibitions and Fairs" Convention

"Commercial samples" Convention

Istanbul Convention and all its annexes

## Territorial coverage

Customs territory

## Other applications

ATA Carnets **are** accepted for transit operations

ATA Carnets **are not** accepted for postal traffic.

## Languages in which Carnets should be completed

Italian, English, French.

The Carnet may also be completed in the language in which it is printed. Customs will refrain from requiring translation of Carnets made out in any other language whenever this is understood by officers in attendance.

## Replacement carnet

1. Yes, in accordance with Article 251 Union Customs Code (UCC).
2. When the original carnet expires and a replacement carnet needs to be processed, if the goods are located in Italy, this procedure can take place in Italy even if the initial importation was made in another EU member state.
3. Additional observations (if any):  
Both the original and replacement ATA carnets must be presented to the Italian Customs office strictly before the original ATA carnet's validity date. If this procedure is not respected, the Italian Customs could demand the payment of import duties.

A second replacement ATA carnet would not be accepted.

## Regularization fee requested by Customs

No

## Customs offices

All Customs offices.

Monday-Friday: 8.00 – 18.00

Saturday: 8.00 – 14.00

Customs offices situated at the border, ports and airports: 24 hours.

## Special observations

### Application of Article 5 of the ATA Convention (Period fixed for the reexportation of goods)

Italian Customs Authorities have renewed the instructions regarding the operation of re-exportation of goods covered by the ATA Carnet taking into account the provisions of article 5 of the ATA Convention, according to which the deadline for re-exportation shall not exceed the expiry date of the ATA Carnet. In case of late re-exportation, the import duties would be calculated as if the goods were diverted into home use and, in addition, the amount of interests would be counted from the expiry of the ATA Carnet (the interests' amount mustn't in any case exceed the 10%, as required by the ATA Convention).

One exception is granted if the Head of Customs office involved gives the possibility of re-exporting the goods beyond the validity of the ATA Carnet, but not later than one month after the expiry date. The re-exportation may be allowed provided that the request is accompanied by the authorisation of delayed re-exportation given by UnionCamere and that the goods are already in the customs area. If that procedure is performed according to the instructions given, any request of payment of customs duties and interests would be made.

Finally, as regards the late definitive importation of the goods, the European Commission - Customs Code Committee - which had been asked for an opinion by Italian Customs Administration, made it clear that a distinction between customs duties, taxes and penalties should be made. If the holder of the ATA Carnet, or his representative, pays the import duties, the penalty, which may not exceed 10% of the amount of duties, will be asked directly to the holder or to the NGAs in case a claim had been opened before the duties' payment by the holder.

### Re-exportation operations from an inner Customs office

According to articles no. 70 and no. 91 of the Italian Customs' instructions "istruzioni di servizio", in case Carnet holders/representatives leave Italy via an inner Customs office, the inner Customs office will use transit vouchers and counterfoils instead of the re-exportation ones to clear the temporary importation. In compliance with these provisions, the counterfoil showing transit discharge (operation effected by an office located in Italy and/or EU border) will be accepted as the proof of re-exportation.

### PoA requirement

ATA Carnets can be used by carnet holders or authorized representatives. The name of the authorized representative should be printed in the Box B of the carnet's cover and vouchers, otherwise a Power of Attorney (PoA) issued by the holder to the representative is required at the border. The PoA needs to be stamped by the Issuing Association (IA) unless the box B is clearly filled with 'Any Authorized Representative'.