

Spain

National Guaranteeing organization

Cámara de Comercio de España
Cámara Oficial de Comercio, Industria, Servicios y Navegación de España
(Please see World Directory for detailed contact information)

Date of accession to the ATA System 6 April 1964

Territorial application: Customs territory, which comprises Mainland Spain, the Balearic Islands and the Canary Islands with the exception of Ceuta and Melilla (see comments below in the special observations section)

Field of application: ATA Convention
Convention on "Professional equipment"
Convention on "Exhibitions and Fairs"
Convention on "Commercial Samples"
Convention on "Scientific equipment"
Convention on "Pedagogic material"
Convention on "Commercial road vehicles"
Convention on "Private Road vehicles"
Convention on "Aircraft and Pleasure boats"
Istanbul Convention and its Annexes A (with reservations), B1, B2, B3 (with reservations), B4, B5 (with reservations), B6, B7, B8, B9, C (with reservations), D and E (with reservations)

Other applications: ATA Carnets **are** accepted for postal traffic

ATA Carnets **are** accepted for transit in the following case:
Goods covered by an ATA Carnet transported from one point in the customs territory of the Community to another located in the same territory.

Temporary admission under national laws and regulations

ATA Carnets may be used instead of the prescribed temporary exportation documents for all authorized temporary exportation operations.

Languages in which Carnets should be completed

Spanish. The Customs may require a translation when the ATA Carnets are completed in any other language but will refrain from doing so if the specific details can be understood. In practice, no difficulty arises in respect of English, French or Portuguese.

Replacement carnet Yes, in accordance with Article 716a of EU Customs Code

Regularization fee requested by Customs

No regularization fee is charged in disputes settled with evidence different from the re-exportation voucher.

However, Spanish Customs can collect directly a penalty when goods are re-exported out of the Carnet validity period but within the following month. This penalty is directly claimed from and paid by the holder or the representative at the exit Customs point. At the same time, the Carnet is validated without reservation. This sanction is imposed under Spanish General Tributary Law (the amount is 150.00 €). The same fine is imposed on Spanish Carnets which are re-imported out of the validity period but within the following month.

Customs offices:

All Customs offices are authorized to accept ATA Carnets.

Special observations

The **Canary Islands** do not belong to the EU VAT Territory and every temporary admission operations under cover of an ATA Carnet from a UE member State in VAT territory or a third country will need one additional set of white vouchers for importation and re-exportation into/from this territory.

Ceuta and Melilla: Since the end of 2013 ATA Carnets are being accepted by local authorities in Ceuta and Melilla although there is no official communication of such acceptance from the local authorities of these two autonomous cities.

Both are autonomous territories located in the north of Africa and they are not directly connected. To go to Ceuta or Melilla, operators will need a transportation from Mainland Spain (Málaga or Cádiz by sea and Madrid or Málaga by plane).

Ceuta and Melilla belong to the EU but not to the Customs Union territory (they do not apply duty or VAT upon importation). Both territories have their own taxes named IPSI. The rate of this tax ranks from a minimum of 0,5% to a maximum of 10% of the declared value of the goods (the general and more extended rate is 10%). All ATA Carnets to be used in Ceuta or Melilla, will need the necessary guarantee to cover the local taxes. In case of a guarantee claim, it will be forwarded from the Spanish national guaranteeing organization - i.e. Cámara de Comercio de España - to the relevant guaranteeing organization in the issuing country.

ATA Carnets issued in the EU (VAT territory): Ceuta and Melilla will use white vouchers both for importation and re-exportation procedures. Exportation from the EU will take place in one of the Customs offices located in the above mentioned cities.

ATA Carnets issued in third countries: As Ceuta and Melilla are only directly connected with Mainland Spain, these ATA Carnets will need additional white vouchers to use in Ceuta or Melilla and additional white/blue vouchers for admission in Mainland Spain on the way back.

Reimbursements from others NGOs: all payments have to be made by wire transfer. The Spanish NGO no longer accepts payments made by checks.