

瑞士聯邦*

SWISS CONFEDERATION (SWITZERLAND)*

中國—台灣與瑞士間關於貨品暫准通關國際關稅保證制度機構間議定書
ORGANIZATION OF A SYSTEM OF INTERNATIONAL CUSTOMS DEPOSITS
WITH CHINA-TAIWAN FOR THE TEMPORARY ADMISSION OF GOODS

PROTOCOL BETWEEN THE GUARANTEEING ASSOCIATIONS

Signed on March 18, 1993
Entered into force on March 18, 1993

ARTICLE I

In order to strengthen the links of friendship and the economic relations existing between the respective countries and more particularly in order to promote temporary admission of goods in favour of enterprises in the areas of competence of the signatory associations, the undersigned guaranteeing associations have agreed to organise by the present protocol a system of international customs deposits for import duties chargeable on the temporary admission of goods in the customs territories within their areas of competence when such goods are covered by a customs carnet hereafter referred to as CPD/China-Taiwan carnet.

ARTICLE II

The present protocol relates to the temporary admission of all goods which can circulate freely for international trade purposes under the following conventions and according to the modalities set forth therein:

- Customs Convention to facilitate the importation of commercial samples and advertising material, signed in Geneva on 7 November 1952;
- Customs Convention on the temporary importation of professional equipment, done at Brussels on 8 June 1961;
- Customs Convention concerning facilities for the importation of goods for display or use at exhibitions, fairs, meetings or similar events, done at Brussels on 8 June 1961;
- Customs Convention on the ATA Carnet for the temporary admission of goods (ATA Convention), done at Brussels on 6 December 1961;
- all other international Conventions or agreements between customs administrations relating to temporary admission operations under the laws and/or regulations applicable in the territory of temporary admission.

The protocol will be implemented according to the rules laid down:

- in the ATA Convention,

- in the statement of the International Bureau of Chambers of Commerce of the International Chamber of Commerce and its implementing directives-present and future,
- and in the present text.

The undersigned guaranteeing associations will undertake to persuade their respective Customs Authorities to apply the opinions and comments expressed by the PTC of Customs Cooperation Council concerning the application of the ATA Convention.

All matters pertaining to the interpretation and implementation of the Protocol shall be settled with the participation of the parties to the Protocol.

It is expressly agreed that the International Bureau of Chambers of Commerce of the International Chamber of Commerce will ensure the implementation and the administration of the system of international customs deposits established under the present protocol.

ARTICLE III*

For the purposes of the present protocol

- a) the term “import duties” means customs duties and all other duties and taxes payable on or in connection with importation, and shall include all internal taxes and excise duties chargeable on imported goods, but shall not include fees and charges which are limited in amount to the approximate cost of services rendered and do not represent an indirect protection to domestic products or a taxation of imports for fiscal purposes;
- b) the term “temporary admission” means temporary importation free of import duties in accordance with the conditions laid down by the above Conventions or by the national laws and regulations of the country of importation;
- c) the term “transit” means the conveyance of goods from a customs office in the territory of temporary admission or transit of a party signatory of the present protocol to another customs office within the same territory, in accordance with the conditions laid down in the national laws and regulations of that contracting party;
- d) the term “customs carnet” means the document hereinafter referred to as CPD/China-Taiwan carnet and reproduced as annex 1 to the present protocol of which it is an integral part;
- e) the term “guaranteeing association” means a Chamber of Commerce or an organization of Chambers of Commerce or an association which

* The following definitions are those given in Article 1 of the ATA Convention except the definitions under paragraphs d) and e).

- has been approved by the customs authorities of its country to guarantee payment of the import duties owed to them in respect of goods covered by CPD/China-Taiwan carnets
- has joined the system of international customs deposits implemented by the IBCC of the ICC
- has organised with the Chambers of Commerce of its area or with other associations a national guarantee system enabling them to deliver CPD/China-Taiwan carnets.

ARTICLE IV

The undersigned guaranteeing associations declare that CPD/China-Taiwan carnets issued under their responsibility are delivered in accordance with the rules laid down in the ATA Convention of 6 December 1961, and in the IBCC statement and its implementing directives which have been published since the entry into force of the said Convention.

The guaranteeing associations will keep each other informed of the operations of temporary admission or transit in respect of which they accept to guarantee CPD/China-Taiwan carnets.

ARTICLE V

When they have been approved by their national customs authorities for the purpose of guaranteeing the payment of import duties in respect of goods coming under the present protocol, the signatories of the protocol shall guarantee the payment of import duties in respect of goods dispatched by their nationals to countries covered by the said protocol.

However, such approval which can only be given to one guaranteeing association in each country shall only become effective upon provision by the said association of all the guarantees required by the IBCC and indicated in the annexes to the present protocol, including payment of the membership fee of the IBCC Chain.

In countries where there are exchange control regulations, the guaranteeing associations shall not be entitled to give their guarantee unless their exchange control office has undertaken to authorize all transfers necessary for the settlement of debts contracted vis-à-vis other guaranteeing associations on account of such guarantees.

ARTICLE VI

The period of validity of the CPD/China-Taiwan carnet shall not exceed one year as from the date of delivery of any carnet.

ARTICLE VII

The conditions for the grant of its guarantee shall be determined by each guaranteeing association in conformity with the provisions laid down in the annexes to the present protocol.

ARTICLE VIII

The guarantee granted shall be surety for the payment of import duties which would be due to the customs authorities of the temporary admission territory in the event of the goods introduced into the said territory not being re-exported within the prescribed period. The guarantee shall further cover, up to 10% of the amount of import duties, the payment of any other sums which would have had to be deposited by the importer if there had been no guarantee.

ARTICLE IX

When the goods covered by the guarantee granted by a signatory of the present protocol duly approved in the country of origin are introduced into a country where there is another signatory of the said protocol the guarantee of the guaranteeing association approved by the customs authorities in the latter country shall immediately and automatically be substituted for the original guarantee.

Such substitution shall take place successively under the same conditions for one and the same product, as it passes through different countries.

ARTICLE X

Should the merchandise covered by the guarantee not be duly reexported from the territory of temporary admission within the prescribed period and thus become liable for import duties, the approved guaranteeing association in the said territory shall pay the import duties owed to the creditary customs administration.

The guaranteeing association which will have thus settled the import duties in respect of merchandise covered by the guarantee shall request the guaranteeing association which granted the initial guarantee to refund the duties paid on behalf of the importer.

Such refunding will be effected in conformity with the modalities laid down in Article IX of the IBCC Protocol annexed hereto.

ARTICLE XI

All questions relating to the interpretation of the provisions of the said protocol will be submitted to the IBCC Steering Committee for decision.

ARTICLE XII

Any guaranteeing association infringing the provisions of the present protocol will be liable to be expelled from the system, such expulsion to be decided by contracting parties jointly with the IBCC's Steering Committee.

ARTICLE XIII

All differences, disputes or contestations between the undersigned guaranteeing associations in connection with the implementation of the provisions of the present protocol shall be finally settled under the Rules of Conciliation and Arbitration of the international Chamber of Commerce by one or more arbitrators appointed in accordance with such Rules.

ARTICLE XIV

The present Protocol will enter into force on the date following its signature by the two parties and the International Bureau of Chambers of Commerce of the International Chamber of Commerce and will be valid for a period of 2 years. This period will be renewable by tacit agreement, except if notice of termination is given 3 months before the date of expiry by anyone party by means of a registered letter with acknowledgment of receipt.

CONCLUDED IN PARIS ON 18 MARCH 1993

GUARANTEEING ASSOCIATION FOR SWITZERLAND
ALLIANCE DES CHAMBRES DE COMMERCE SUISSES
4 BD DU THEATRE, GENEVE (SUISSE-SWITZERLAND)

[Signed]

Mr.

Function: President

[Signed]

Mr.

Function: Delegate

GUARANTEEING ASSOCIATION FOR CHINA-TAIWAN
CHINA EXTERNAL TRADE DEVELOPMENT COUNCIL, TAIPEI

[Signed]

Mr.

Function: SECRETARY GENERAL

[Signed]

Mr.

Function: DEPUTY SECRETARY
GENERAL

INTERNATIONAL CHAMBER OF COMMERCE
THE INTERNATIONAL BUREAU OF CHAMBERS OF COMMERCE OF THE
INTERNATIONAL CHAMBER OF COMMERCE

[Signed]

Mr.

Function: ICC SECRETARY GENERAL

[Signed]

Mr.

Function: IBCC ADMINISTRATIVE
DIRECTOR

- Annexes: – Protocol on the organisation of a system of international customs deposits in respect of ATA Carnets
- Statement on the ATA System adopted by the IBCC
 - Document No. 550-1/763 Rev.2
 - MODEL OF CPD/CHINA TAIWAN CARNET

Annex 2-1st Part

I.B.C.C.
1988-09-13 MCP/AD

Document No. 550/212 Rev. 1
Translation 1cb

INTERNATIONAL BUREAU OF CHAMBERS OF COMMERCE

Steering Committee

PROTOCOL ON THE ORGANISATION OF A SYSTEM OF INTERNATIONAL CUSTOMS DEPOSITS IN RESPECT OF ATA CARNETS(*)

ARTICLE I

The undersigned national organisations of Chambers of Commerce have agreed to organise by the present Protocol a system of international deposits for import duties chargeable on the temporary admission of goods under ATA Carnets in the Customs territories corresponding to the areas for which they are competent.

ARTICLE II

For the purpose of this Protocol,

- (a) the term "import duties" shall have the same meaning as that given in Article 1(a) of the Customs Convention on ATA Carnets for the temporary admission of goods done at Brussels at the Customs Cooperation Council on 6th December 1961;
- (b) the term "goods" shall mean all goods which may give rise to the application of:
 - 1. the Customs Convention on the temporary importation of professional equipment, done at Brussels on 8th June 1961;
 - 2. the Customs Convention concerning facilities for the importation of goods for display or use at exhibitions, fairs, meetings or similar events, done at Brussels on 8th June 1961;
 - 3. Article 2(2) and (3) of the aforesaid Customs Convention on ATA Carnets;
 - 4. other international Conventions or agreements between Customs administrations relating to temporary importation or for operations of temporary admission authorized under national laws or regulations.

(*) This Protocol was adopted on 22nd January 1962 and revised on 13 September 1988.

Having regard to the provisions of Article 22 of the said Customs Convention on ATA Carnets and to all the elements of assessment of the risks involved, the undersigned national organisations of Chambers of Commerce will keep each other informed of the operations of temporary admission or transit in respect of which they agree to guarantee ATA Carnets.

Article III (revised)

When they have been approved by national Customs authorities for the purpose of guaranteeing the payment of import duties in respect of goods which are the subject of the present Protocol, the undersigned national organisations of Chambers of Commerce are empowered to guarantee the payment of import duties in respect of goods dispatched by their nationals to a country in which there is another national organization of Chambers of Commerce which is a signatory of the present *Protocol*.

However, in conformity with Article 5 of the Statement on the ATA System, revised in 1988 (Doc. No. 550/521 Rev.), the national guaranteeing Association, thus empowered by the IBCC, should only become effective as a member of the ATA/IBCC Chain, when it has provided the IBCC with the security demanded by the latter as evidence of the Association's capacity to comply fully and adequately with the obligations incumbent on the guarantors of the duties and taxes payable on goods covered by ATA Carnets issued under their responsibility. The security to be furnished to the IBCC is defined in Guidelines drafted for the purpose (Doc. No. 550-1/763 Rev. 2 of 13 September 1988).

In each country there shall be only one national organization of Chambers of Commerce entitled to give its guarantee for all the persons or corporations residing within the Customs territory of *that country*.

In countries where there are exchange control regulations, the national organizations of Chambers of Commerce shall not be entitled to give their guarantee unless their exchange control office has undertaken to authorize all transfers necessary for the settlement of debts contracted vis-à-vis other national organizations on account of these guarantees.

Article IV (revised)

The conditions for the grant of guarantees shall be determined by each of the undersigned national organizations of Chambers of Commerce, *after having duly taken into account Article III above and the provisions of Articles 5 and 6 of the Statement on the ATA System adopted by the IBCC.*

When the guarantee is granted, the authorized guarantor organization shall affix its visa, in accordance with a model form, *on the ATA Carnet before issuing it to the bearer*. This document shall be presented on every customs clearance together with the goods to which it relates.

Article V

The guarantee granted shall be surety for the payment of the import duties which would

be due to the Customs authorities of the importing country in the event of the goods in question introduced into the said country not being re-exported within the prescribed period. The guarantee shall further cover, up to 10% of the amount of the import duties, the payment of any other sum which would have had to be deposited by the importer if there had been no guarantee.

Article VI

When the good covered by the guarantee given by the authorized national organization of Chambers of Commerce in the country of origin are introduced into the country of destination the guarantee of the authorised guarantor organisation in the latter country shall immediately and automatically be substituted for the original guarantee.

This substitution shall take place successively in the same conditions for one and the same product, as it passes through different countries.

Article VII

Should the merchandise covered by the guarantee not be duly re-exported from the country of import within the prescribed period and thus become liable for import duties, the authorized organization of Chambers of Commerce in the country of import shall pay the import duties due to the creditor Customs administration.

Article VIII

The national organization of Chambers of Commerce which shall thus have settled the import duties in respect of merchandise covered by the guarantee shall request the organization which granted the original guarantee to refund the duties paid on behalf of the importer.

Article IX (revised)

1. Calls for repayment shall be accompanied by proof of payment (customs receipts in original or photocopy).

Repayment shall be made within two months after receipt of proof of payment.

The guaranteeing organizations may, however, decide to strike a balance of the sums repaid which are inferior to 50 FF; in such a case settlement may be made by bilateral compensation or set-off, the accounts being submitted twice a year in June and December.

2. *If the above-mentioned two month time-limit is not complied with, the creditor guaranteeing Association should send the debtor guaranteeing Association a reminder of request for reimbursement with a copy to the IBCC, which will, on its side, take parallel steps with the debtor guaranteeing Association to summon it to refund the sums overdue within a maximum time limit of one further month.*

If, on expiry of this time limit, no reimbursement has taken place, the IBCC will be given a maximum time limit of one month to obtain the regularization of the position of the debtor guaranteeing association, failing which the IBCC will lodge a claim for refund against the guarantor which has undertaken to guarantee the financial responsibility of the defaulting guaranteeing Association, on the basis of Article III of the present Protocol, Article 5 of the Statement on the ATA System and the Guidelines drawn up by the IBCC in accordance with these provisions (Document No. 550-1/763 Rev. 2).

Article X (revised)

All questions relating to the interpretation of the provisions of the present Protocol shall be submitted for decision to the Steering Committee of the *International Bureau of Chambers of Commerce (IBCC) of the International Chamber of Commerce (ICC)*.

Article XI

All differences, disputes or contestations between the undersigned national organizations of Chambers of Commerce in connection with the application of the provisions of the present Protocol shall be finally settled under the rules of Conciliation and Arbitration of the International Chamber of Commerce, by one or more arbitrators appointed in accordance with the Rules.

Article XII (revised)

The present Protocol shall be open to signature by national organizations of Chambers of Commerce as from *13 September 1988*.

It shall come into force between the undersigned guaranteeing organizations on....1988.

Annex 2-Second Part

I.B.C.C.
1988-09-13 MCP/AD

Document No. 550/212 Rev.
Translation 1cb

INTERNATIONAL BUREAU OF CHAMBERS OF COMMERCE

Steering Committee

STATEMENT ON THE ATA SYSTEM ADOPTED BY THE IBCC (*)

Article I

For the purposes of this statement the following terms are used in the following senses:

- Chamber of Commerce: a group bearing that name and representing the economic activities of a country, region or town having recognized legal status and belonging or entitled to belong, as an Organization Member, to the International Chamber of Commerce or alternatively recognized by the members of the IBCC international guaranteeing organization, at the proposal of the IBCC, as an entitled organization.
- Issuing Chamber of Commerce: a Chamber of Commerce which has been recognized as such by the Customs authorities of its country by virtue of Article Ie) of the Customs Convention on the ATA Carnet or which, if not itself the national guaranteeing organization, issues ATA Carnets under the guarantee and authority of that organization.
- National guaranteeing Organization: a Chamber of Commerce or group of Chambers of Commerce per country adhering to the ATA Convention – which:
 - a) has been recognized by the Customs authorities of its country to guarantee therein the import duties and taxes due to them on goods covered by foreign ATA Carnets,
 - b) has organized, together with the relevant Chambers of Commerce, a national guarantee system under the following conditions:
 1. the Carnets are delivered under the IBCC monogram, and under the seal of the national guaranteeing organization;
 2. the Carnets are numbered according to the procedure set up by the guaranteeing organization or by the issuing Chamber of Commerce in order to make it possible to find the issuing Chamber of Commerce, the file for the operation and, if necessary, the year of issue by means of the number given;
 3. guarantees are granted on the responsibility of the issuing Chamber of Commerce, under the terms of the agreements signed with or by the national guaranteeing organization;
 4. the issuing Chambers of Commerce:
 - have undertaken to refund immediately to the national guaranteeing organization any sums the latter may have to pay either to the Customs authorities of its country or to foreign guaranteeing organizations for Carnets issued under their responsibility,
 - have undertaken to claim repayment of the sums thus advanced from the holders of the Carnets.

(*) This Statement has been adopted on 16 March 1980 and revised on 13 September 1980.

- IBCC international guaranteeing organization: the body of national organizations having signed the Protocol drawn up by the International Bureau of Chambers of Commerce for the organization of an international guarantee system for the ATA Carnets, and having also signed the present Statement.⁽¹⁾

Article II

The undersigned national guaranteeing organization declare that the ATA Carnets issued under their responsibility are delivered in accordance with the rules laid down on the basis of the Convention of 6th December 1961, under the terms of the IBCC Protocol and in accordance with the provisions of the present Statement.⁽¹⁾

Article III

The Carnets are handed over to the proprietors of the goods described on them, or to person declaring themselves to be freely entitled to dispose of these goods, and moreover as far as the issuing Chambers are aware, not infringing the following conditions:

- having a known domicile in the country of issue (except in cases where wider facilities are granted by national legislation),
- being of unchallenged solvency.

Article IV

The beneficiaries under the Carnets have signed an undertaking:

1. to bring the goods referred to on the Carnets back into the country within the time-limits set, and to respect all the provisions in force under the terms both of the regulations of the country of temporary export and of those of the country of temporary import, and notably to pay the import duties and taxes which might be required by the Customs authorities of this latter country;
2. to refund to the issuing Chamber of Commerce and/or the guaranteeing organization all the sums paid by the latter and all the costs it has incurred as a result of the non-observance of the conditions governing temporary exportation and importation;
3. to take sole responsibility for any proceedings to be undertaken against the Customs authorities or any other persons, or for any negotiations to be conducted with them, if they consider the claim of duties unjustified.

(1) National guaranteeing organizations are reminded that, in accordance with the provisions of paragraph 2 of Article V of the IBCC By Laws, the price of ATA Carnets should include the contribution collected from Carnet holders on behalf of the IBCC

Article V

The issuing and guaranteeing Chambers must take all necessary steps to fulfill in all cases in their entirety and within the time-limits set, their undertakings vis-à-vis all the other organizations affiliated to the IBCC Chain. In each country, one and one only guaranteeing organization assumes such undertakings vis-à-vis all other organizations affiliated to the IBCC Chain.

According to Article III of the revised Inter-Chambers Protocol, each national guaranteeing Association undertakes to provide the IBCC with the security demanded by the latter as proof of the capacity of the Association to comply fully and adequately with the above-mentioned commitments.

Article VI

- a) If the issuing Chamber of Commerce considers it advisable, it may demand a guarantee.
- b) This guarantee is constituted, as the issuing Chamber of Commerce chooses by:
 - a deposit in cash, security in the form of stocks and shares or the freezing on its behalf of funds deposited in a bank,
 - a joint and several undertaking by one or more:
 - natural or corporate persons of unchallenged solvency,
 - banks, insurance companies, guarantee organizations, etc., if necessary recognized by the national guaranteeing organization, and having been authorized, if national law so requires, to guarantee such operations.
- c) The guarantee covers the amount of the highest import duties which could possibly be demanded, plus an extra 10%. It also covers the total amount of all the sums which the issuing Chamber of Commerce might have to pay and the total amount of all the costs which it might incur as a result of the non-observance of the conditions governing temporary exportation and importation.
- d) If there is a ceiling to the guarantee granted, the issuing Chamber of Commerce is responsible for any amounts exceeding this limit.
- e) Except in the case of dispute served on a national guaranteeing organization in the proper form and within the time-limits prescribed, the duration of the guarantee is two years and a half, unless the issuing Chamber of Commerce delivers a certificate of withdrawal before expiry of this period.

Article VII

The issuing Chambers of Commerce recommend that the beneficiary of the Carnet to

sign an inclusive insurance policy against theft, fire or destruction, as Customs authorities do not normally agree to abandon claims in respect to the payment of duties on goods lost or destroyed.

Article VIII

IBCC International Headquarters must be given at least 40 days' notice, by registered letter, of the withdrawal of any national guaranteeing organization from the IBCC International Guarantee Chain.

Any national guaranteeing organization withdrawing from the IBCC International Guarantee Chain undertakes to guarantee to its own Customs authorities the Carnets issued by other corresponding organizations until these Carnets are foreclosed under the terms of Article 6, paragraph 4 of the Customs Convention of 6 December 1961 on the ATA Carnet.

It also undertakes to be responsible to the other corresponding national organizations for Carnets issued during its guarantee until these are themselves foreclosed under the Article referred to above.

I.B.C.C.

Document No. 550-1/763 Rev. 2

1988-09-29 MCP/AD

Translation lcb

INTERNATIONAL BUREAU OF CHAMBERS OF COMMERCE

WORKING PARTY "ATA SYSTEM"

: FOR IMMEDIATE ACTION:

Operation of the ATA/IBCC International Customs Guarantee Chain:

IBCC Guidelines concerning the setting up by each national guaranteeing Association of a bond/guarantee scheme, as from 1 October 1988

addressed to National guaranteeing Association in the ATA/IBCC Chain

I. Introduction

1. In accordance with the Resolution adopted by the IBCC Steering Committee on 26 May 1986 (Doc. 550-1/749 reproduced as *annex 1*) and the resulting decisions, each national guaranteeing Association has the obligation to establish a bond/guarantee system *to fully cover its financial undertakings vis-à-vis all the other national guaranteeing Associations* in the ATA/IBCC Chain.

These undertakings result from the application of Articles 3, 7, 8 and 9 of the revised

Inter-Chambers Protocol on the organisation of an international guarantee system (Doc. 550/212 Rev. 1) and Article 5 of the revised Statement on the ATA System (Doc. 550/521 Rev.). These two documents as revised on 13 September 1988 are reproduced in *Annex 2*.

The introduction of this complementary guarantee system aims at reinforcing the present guarantee devices in order to *provide the ATA/IBCC chain with the highest degree of financial security*.

It follows that when these new provisions are finally implemented by all the members of the ATA/IBCC chain, each national guaranteeing Association that will be called upon to pay customs duties and taxes to its Customs administration on account of ATA Carnets issued under the guarantee of a foreign guaranteeing Association, will be assured that the latter will in all cases be in a position to reimburse such payments.

2. The purpose of these Guidelines is to specify the mode of operation of this complementary bond/guarantee system. They merely concern the financial relations between guaranteeing Associations and not the guarantee schemes that each national guaranteeing Association must set up at the national level to cover the risks involved in managing the ATA System (risks inherent to the relations between the national guaranteeing Association and the issuing associations acting under its responsibility, and between the latter and the holders/applicants of ATA Carnets).

The various guarantee schemes (guarantee deposit, insurance policy, bond, bank guarantee, etc.) are covered by Article 4 of the Protocol and Articles 1 to 7 of the IBCC Statement and all national guaranteeing Associations are supposed to strictly comply with these provisions.

3. Since the bond/guarantee system covered by the present Guidelines closely completes the above-mentioned measures its implementation should be greatly facilitated if each national guaranteeing Association has set up such guarantee schemes in its country.

If so, any guaranteeing body asked to supply the bond defined hereafter (i.e. a bank, an insurance company, etc.) will certainly take account, when assessing the hazards, of the existence of the above-mentioned measures; and compliance with the additional guarantee requested by the IBCC should thus be feasible without any major difficulty and at acceptable costs for each national guaranteeing Association.

II. Setting-up of the bond/guarantee scheme

1. Form

The guarantee requested by the IBCC should consist of a joint and several bond delivered on behalf of each national guaranteeing Association by a banking institution, an insurance company or any other guaranteeing agency, having a good financial standing and preferably based in the country of the guaranteeing Association.

In order to ensure an efficient bringing into play of the bond schemes the latter should be drawn up, as far as possible, in accordance with the model joint guarantee agreement appended as *annex 3* to the present Guide-lines unless mandatory national guarantee provisions would prohibit this.

The guarantee act must be translated into one of the two working languages of the IBCC (English or French) and forwarded to the IBCC Headquarters as evidence of the setting-up of the requested guarantee system.

2. Beneficiary

The beneficiaries of the guarantee thus delivered, in each country, are all the other guaranteeing Associations members of the ATA/IBCC customs chain.

3. Amount

The level of the bond to be provided each year by each national guaranteeing Association is to be based on the total value of the goods covered by the ATA Carnets issued under the guarantee of that Association during the period referred to, i.e. 1986. In practice and to simplify matters, the IBCC specified as follows the amount of the bond to be provided:

Unless the bond provided by a guaranteeing Association covers without any limitation of amount and duration the sum total of all ATA Carnets issued during the reference year (*), *the amount of the bond is fixed to 1‰ (one per thousand) of the total value of the ATA Carnets issued during 1986.*

Furthermore, this formula includes a minimum level of 100.000 US dollars and a *maximum level of 400.000 US dollars.* The table in *Annex 4* indicates for each national guaranteeing Association the amount of the bond/guarantee requested by the IBCC.

4. Date of enforcement

The bond/guarantee system requested by the IBCC should be introduced by each national guaranteeing organisation, simultaneously and uniformly on *1 October 1988.*

Each national guaranteeing Association shall before that date advise the IBCC Secretariat, in writing, of the enforcement of the system in its country. To this notification should be attached a copy of the requested bond agreement, together with a translation into English or French, whenever needed.

5. Duration of the bond/guarantee

The bond shall be granted for an initial period extending to the 31 December 1989. They

(*) This is, e.g., the case for the Belgian guaranteeing Association which has an insurance policy providing an unlimited coverage of all risks relating on ATA Carnets issued under its responsibility/liability.

should then be extended for *a two-year period* with renewal by tacit agreement unless a *notice of the termination is made at least three months prior to each date of expiry*, in accordance with the provisions laid down in the model joint guarantee agreement reproduced in *Annex 3* to the present Guidelines.

Bearing in mind the period of validity of ATA Carnets and the time limits fixed for claims by Customs Authorities, the liability of the guarantor shall be for payment of import duties and taxes payable as a result of claims, with value details, presented by Customs during the guarantee period, in connection with ATA Carnets issued as from 1st January 1987 included.

6. Acceptance of bond agreements

An acceptance procedure will be set up by the IBCC for confirming the validity of the bond agreements submitted to it.

III. Procedure for claims against the guaranteeing body

1. Principles

- (1) The lodging of claims against the guaranteeing body should remain a highly exceptional procedure.
- (2) Such claims can only be decided by the IBCC after it has exhausted all other means of action at its disposal to compel a debtor national guaranteeing Association to pay its debts to another guaranteeing Association.

Consequently, before stating the financial default of a national guaranteeing Association and deciding to call on the guaranteeing body vouching for this Association, care will be taken by the IBCC so as to make sure that all provisions on the reimbursement of sums due to guaranteeing Associations have been strictly complied with, both as regards the creditor guaranteeing Association and the debtor one, and this, in conformity with the “*preliminary procedure*” described under paragraph 2.

The provisions to be applied during this preliminary procedure are included in Articles VII, VIII and IX of the revised “1962 Protocol” (See *annex 2*) and in Section IV (Refund of duties between guaranteeing Association) of the IBCC Guidelines on the implementation of the ATA Carnet System, reproduced in *annex 5*. Paragraph 5 of this section concerns i.a. the time limits for repayment between guaranteeing Association.

2. Preliminary procedure before calling on the guarantor

- (1) In accordance with Article IX of the IBCC Protocol and the above mentioned Guidelines, refunds of duties between guaranteeing Associations must be made *within two months* after the request for reimbursement has been received by the debtor guaranteeing Association from the creditor guaranteeing Association

(correspondence form “G” reproduced in *annex 6*).

In order to ensure the observation of this rule, creditor guaranteeing Association must, at the beginning of each month, send the debtor guaranteeing Associations a reminder of request for reimbursement (correspondence form “H” reproduced in *Annex 7*) for the refunds now over-due on the expiry of the *mandatory time-limit of two months*. This reminder should summon the debtor guaranteeing Association to proceed with the reimbursement of the sums as soon as possible.

The creditor guaranteeing Association will inform the IBCC Secretariat of sums over-due so that the latter can, on its side, take parallel steps with the debtor guaranteeing Association; copy of the IBCC’s request should be forwarded to the creditor guaranteeing Association.

Debtor Associations considering that the claim is unfounded or that measures have been taken to solve it must send to the IBCC Secretariat a copy of their corresponding reply to the creditor guaranteeing Association.

- (2) If, within *one month after due date*, no repayment has taken place, the creditor guaranteeing Association should without delay give notice to the IBCC which will then intervene with the debtor guaranteeing Association to request immediate payment of the sums overdue.

The IBCC will be allowed *a maximum time limit of two months after due date* to obtain the regularization of the position of the debtor guaranteeing Association.

- (3) If, on expiry of the above time-limit, no regularization has taken place, the IBCC Secretariat should give notice to the debtor guaranteeing Association of its intention to call on the guarantor. Copy of the IBCC’s advice should be forwarded to the guarantor. The implementation of the procedure for lodging a claim against the guarantor will become effective on expiry of a *8 day time-limit*, unless the debtor guaranteeing Association has confirmed, in the meantime, by a letter sent to the IBCC Secretariat and to the creditor guaranteeing Association, its willingness to refund the sums due in *a week or so*.

In the absence of such a confirmation within the allowed time-limit, the IBCC Secretariat will state the financial default of the debtor guaranteeing Association and call upon the guarantor without further delay. The procedure of claim against the guarantor will be set in motion under the following rules.

3. Proceedings against the guaranteeing body

(1) Legal provisions

The possibility for the IBCC to call upon the guaranteeing body results from sub-paragraph 2 of Article IX of the revised “1962 Protocol” and from the terms of the joint bond/guarantee agreement provided to each national guaranteeing Association by an authorized

body, a copy of which in English or French, must have been sent to the IBCC Secretariat prior to the introduction of these new provisions (See *annex 3*).

According to these rules, each guarantor is pledged to pay to the beneficiary creditor Association the sums requested, up to the agreed maximum amount, *on receipt of a written request from the IBCC (on-demand guarantee)*, intervening on behalf of the said creditor Association.

(2) Proceedings

- (a) The claim against the guarantor will be sent by the IBCC Secretariat to the relevant body as mentioned on the guarantee act provided by each national guaranteeing Association member of the ATA/IBCC Chain.

To that effect, the guarantee act should include all necessary information to enable the IBCC Secretariat to proceed with the claim (exact name of the guarantor, address for mailing the IBCC's request, etc.), failing which this information should be communicated to the IBCC Secretariat by the guarantor or by the national guaranteeing Association involved.

A copy of the claim against the guarantor should be forwarded by the IBCC Secretariat to the debtor guaranteeing Association as well as to the creditor guaranteeing Association.

In accordance with the request form reproduced in *annex 8*, the IBCC's claim should include all necessary information concerning:

- the debtor guaranteeing Association (name, address, etc.)
- the creditor guaranteeing Association, beneficiary of the on-demand guarantee (name, address, bank references, modalities for reimbursement, etc.)
- the references of the dispute
- the amount of the sums overdue.

In accordance with Articles 6 and 7 of the ATA Convention and Section IV of the IBCC Guidelines on the implementation of the ATA Carnet System (see *annex 5*), the sums which are to be refunded under the guarantee are those sums which have effectively been paid by the creditor guaranteeing Association to its customs authorities.

The amount to be refunded should be expressed in the currency of the creditor guaranteeing Association. The refund should relate to this amount in the said currency and not in such duties expressed in other currency.

The IBCC's claim should be presented along with the appropriate proofs of payment delivered to the creditor guaranteeing Association by its customs authorities (original customs receipt or photocopy).

- (b) Payment to the creditor guaranteeing Association is to be effected by the guarantor without any other delay than that necessary for it to check the documentation provided by the IBCC and satisfy himself that requirements stipulated in the guarantee act and the IBCC Guidelines recalled in the present Guidelines and its appendices, have been complied with.
- (c) Notice of payment should be given in writing by the guarantor to the creditor guaranteeing Association so as to confirm the transfer order. Copy of the notice should be transmitted to the IBCC Secretariat.

Annex 1 to Document No. 550-1/763 Rev. 2

I.B.C.C.

Document H 550-1/749

22.04.1986 MCP/AD

Translation df

INTERNATIONAL BUREAU OF CHAMBERS OF COMMERCE

WORKING PARTY "ATA SYSTEM"

RESOLUTION OF THE IBCC RELATING TO THE OPERATION OF THE ATA/IBCC INTERNATIONAL CUSTOMS GUARANTEEING CHAIN, adopted by the IBCC Steering Committee (Barcelona, 26 May 1986)

1. At its last session held on 26 May 1986 in Barcelona, the IBCC Steering Committee was informed of the settlement of the dispute which occurred several years ago between the Italian Union of Chambers of Commerce and the Rumanian Chamber of Commerce.
2. On this occasion, the Steering Committee, bearing in mind the problems encountered as regards the settlement of the matter, felt that it was hence forth necessary to adopt a series of new measures as regards the operation of the ATA/IBCC international customs guarantee chain with a view to avoiding in the future the renewal of difficulties of this nature and secure the greatest possible security for the IBCC guaranteeing system.
3. As a consequence, the Steering Committee has decided, on the proposal of the Working Party "ATA System" to adopt the following measures:
 - i) In the first place, all national guaranteeing Associations are requested by the IBCC to set up, if possible, before 1st January 1987, a guarantee/bond system aimed at

covering their financial commitments as laid down by Article of the Statement on the ATA System and Articles 8 and 9 of the Protocol on the organisation of an international customs guarantee system in respect of ATA Carnets.

- ii) The measures will involve the obligation for each national guaranteeing Association to provide the International Secretariat of the IBCC with a proof of the setting-up of such a guarantee system.
- 4. In order to implement the decision, the Working Party "ATA System" is asked to prepare an "explanatory note" reproducing the main elements to be taken into consideration in setting up such a system as well as any other relevant information.

The Working Party is also requested to study the amendments to be brought into the Interchambers Protocol and the IBCC Statement to take account of the above decision.

- 5. These new measures should be submitted for adoption to the next session of the IBCC Steering Committee.

Annex 3 to Doc. 550-1/763 Rev. 2

MODEL OF CONTRACT FOR THE SETTING UP OF A SECURITY BOND SCHEME

The undersigned (bank or insurance company) located in... represented by .. , entitled by undertakes to stand surety, as guarantor, to the IBCC .to the amount of a maximum of US dollars for the national guaranteeing Associations affiliated to the ATA/IBCC Chain listed hereafter, and for those who will join the chain later on ⁽¹⁾:

- 1.
- 2.
- 3.
- 39.

for any sums the ... (name of the national guaranteeing Association) would be liable vis-à-vis all the other national guaranteeing Associations above mentioned, in accordance with the provisions of the revised Inter-Chambers Protocol on the organisation of an international guarantee system (Doc. 550/212 Rev. 1) and the revised IBCC Statement on the ATA System (Doc. 550/521 Rev.) adopted in conformity with the ATA Convention.

The undersigned expressly waives any possibilities of discussion and division. It commits itself to pay any sums requested to the amount laid down here above, upon receipt of any written request from the IBCC acting on behalf of one of the national guaranteeing

(1) List, as of 1 January 1988 of the other 39 national guaranteeing Associations affiliated to the ATA/IBCC chain, and beneficiaries of the present guarantee act.

Association aforementioned, who are beneficiaries of the present surety bond commitment.

The request made by the IBCC should be transmitted to ... ⁽²⁾

The present undertaking runs as from today and is valid until the end of 1989. It will be then renewed, every two years, by tacit agreement for any further 24 month periods corresponding to civil years, unless it is denounced three months before the expiry date of its validity, by registered letter with acknowledgment of receipt sent by the undersigned to the IBCC.

The undersigned shall be liable for payment of import duties and taxes payable as a result of claims, with value details, presented by customs during the guarantee period, in connection with ATA Carnets issued as from 1 January 1987 included.

The undersigned recognizes the law of as binding in this matter.

Date and place

Signature.....

Annex No. 5 to Document No. 550-1/763 Rev. 2

REFUND OF DUTIES BETWEEN GUARANTEEING ASSOCIATIONS

Text of Section IV of the IBCC Guidelines concerning the application of the ATA Carnet System

(Excerpts from Document No. 550-1/695)

1. Sums to be refunded

a) Principle

In the event of regularization of ATA Carnets by the payment of import duties, the sums which are to be refunded between guaranteeing Associations are, in accordance with the provisions in Articles 6 and 7 of the ATA Convention, *those sums directly* claimed by the Customs authorities.

b) Regularization fee

Among the import duties and taxes which are due, *a regularization fee* may be collected by the Customs authorities, under Article 9 of the ATA Convention, in cases where an ATA Carnet, not having been regularly discharged, those authorities accept, as proof of the reexportation of the goods, the particulars the Customs authorities of another Contracting

(2) Indicate the name of the person and the adress to which the requests made by the IBCC should be sent.

Party have mentioned on the ATA Carnet on importation or reimportation, or a certificate issued by those Authorities based on the indications shown on a voucher detached from the Carnet on importation or reimportation into their territory, or any other proof stating that the goods are outside the country of importation (cases covered in Article 8 paragraph 2 of the ATA Convention).

For the time being, only the Customs authorities in the following countries charge a regularization fee under the terms below:

a) France

The regularization fee corresponds to 10% of the sum of the duties and taxes due with a maximum amount of Francs 50 charged per ATA Carnet.

b) Nether lands

The amount of the regularization fee charged is Fl. 25 per dispute with a maximum amount of Fl. 100 collected in the event that such a request should concern several Carnets.

(Document No. 550-1/523 of 24 July 1978)

c) Spain

The amount of the regularization fee charged varies according to the value of the disputed goods, with a maximum of 7.500 pesetas.

d) Switzerland

The regularization fee is fixed in principle at 10% of the total sum involved for a given dispute, with a maximum amount of SF 50 charged per ATA Carnet. There is no collection however, when the amounts would be less than SF 5.

(Documents Nos 550-1/622 and 550-1/666 of 20 October 1981 and 1st March 1983)

e) United States

No regularization fee is charged when the total sum at stake for a given dispute is less than \$250. In cases where the sum is between \$250 and 500, the regularization fee is fixed at 10% of this sum and at a maximum of \$50 when exceeding \$500.

(Document No 550-1/520 of 28 June 1978)

In this respect, it should be noted that the Customs Authorities of *Luxembourg* consider that the holders of ATA Carnets which were not regularized at the time of reexportation of the goods are guilty of an infringement in that they have not complied with the conditions and prescriptions laid down by the Luxembourg legislation for temporary duty-free admission.

Accordingly, they terminate that infraction by the payment of a sum which is to be considered as a customs fine and not as a regularization fee as such.

2. Sums excluded from refund

- a) There can be no refund of sums which the guaranteeing Associations have to collect on their own behalf, to cover costs or the fees for regularization of a file or other similar costs. Such costs in fact constitute general running costs whose financing should normally be covered by the price at which national ATA Carnets are sold.

(Documents Nos 550-1/366, 550-1/378 and 550-1/455 of 21 November 1974, 6 March 1975 and 22 November 1976)

- b) Likewise, the sums corresponding to forwarding agents fee cannot be refunded between guaranteeing Associations, as there is no provision for intervention by those intermediaries in the regularization of ATA Carnets.

(Documents Nos 550-1/433 and 550-1/455 of 18 June 1976 and 22 November 1976)

3. Information about the sums claimed

It is up to the guaranteeing Associations to ask their Customs Authorities to provide, if they do not already do so, the data on the basis of which the import duties and taxes which they must pay or deposit were calculated, and to append such information in support of their requests for refund which, in all events, must be accompanied by proofs of payment.

(Document No 550-1/457 of 16 November 1976)

4. Currency to be used in requests for duty refunds

In accordance with Articles 8 and 9 of the IBCC Protocol, claims for refunds should relate to the duties paid in a national currency to the creditor Customs Administration and not to such duties expressed in another currency.

(Documents Nos 550-1/628 and 550-1/634 of 4 January and 19 February 1982)

5. Time-limits for refunds-Drawing up claims for pending settlements

In accordance with Article 9 of the IBCC Protocol, refunds of duties between guaranteeing Associations must be made within two months after the proofs of payment have been received (customs receipt), original or photocopy. Failing such proof, debtor guaranteeing Associations may refuse to comply with the claims they receive.

(Documents Nos 550-1/455 and 550-1/628 of 18

June 1976 and 4 January 1982)

In order to ensure the observation of the two month time-limit mentioned above, the following procedure has been established:

At the beginning of each month- on 5 for instance-creditor guaranteeing Associations must send the debtor guaranteeing Associations a claim for the refunds pending on the expiry of the mandatory time-limit of two months. A copy of the claim must be forwarded to the IBCC Secretariat as the latter may be required to approach the Organizations concerned. Debtor Associations regarding the claim as unfounded or stating that measures have been taken to comply with it, must forward to the IBCC Secretariat a copy of their reply to the creditor Association.

The provision in question applies to ordinary refunds between guaranteeing Associations, as described under Articles 8 and 9 of the IBCC Protocol, and to the refund of duties and taxes charged by the Customs Administrations which should likewise be refunded to the creditor guaranteeing Associations within two months of their payment.

(Documents Nos 550-1/541 and 550-1/573 of 10 April 1979 and 13 March 1980)

6. Payment of refunds in countries where exchange regulations are in force

Owing to the long delay occasionally involved in transferring money abroad due to the exchange regulations in force in certain countries, the debtor guaranteeing Associations are deemed to have honored their commitments once they forward to the creditor guaranteeing Associations written proof, in the form of a photocopy, for example, of the order of payment sent to their bank for the refund of sums due and subject to the subsequent receipt of funds by the creditor Associations.

(Documents Nos 550/481 and 550-1/628 of 2 May 1977 and 4 January 1982)

7. Costs relating to refunds

The contractual obligation which stems from Article 9 of the IBCC Protocol can only be fulfilled if the sums ultimately received by the guaranteeing Associations are absolutely equal to the sums which they have paid to their Customs Authorities; failing this the Associations would suffer a loss which they obviously have no reason to bear.

It follows that when they refund import duties and taxes to another guaranteeing Associations, the debtor guaranteeing Associations must bear all the expenses incurred for that purpose be they bank charges or other. This means that transfer instructions must be so worded as to make it perfectly clear that the relevant expenses are to be borne by the instructing Association both in the country of departure and in the country of destination.

(Documents Nos 550-1/368 Rev and 550/481 of 28 November 1974 and 2 May 1977)

Annex 6 to Document Nov. 550-1/763 Rev. 2

CORRESPONDENCE FORM "G"

G

Demande de remboursement par une Association
garante étrangère
Request for reimbursement by the foreign guaranteeing
Association

Carnet ATA N° ATA Carnet No.	(facultatif/optional) N° d'enregistrement du litige Registration No. of dispute
Reference à rappeler dans la correspondance Référence to be quoted in all correspondence	

- G1. Titulaire
Carnet holder
- G2. Chambre de Commerce émettrice
Issuing Chamber of Commerce
- G3.a) Date d'écchéance du carnet
Date of Expiry of validity of the carnet
- b) Date fixée pour la réexportation des marchandises
Date fixed for the re-exportation of the goods
- G4. Date d'importation
Date of importation
- G5. Bureau de douane d'entrée
Customs office of entry
- G6. Date de la demande de la douane et délai pour la présentation des justificatifs
Date of Customs claim and time limit for the presentation of proof
- G7. Votre dernière lettre du...
(Ref. N°)
Your last letter of...
(Ref. No.)
- G8. Notre dernière lettre du...
(Ref. N°)
Our last letter of...
(Ref. No.)

G9. Observations particulières
Special observations

Messieurs/Dear Sirs,

G10. La régularisation du carnet sus-visé a donné lieu de notre part au versement de la somme de

In connection with the regularisation of the above-mentioned carnet, we have paid the sum of

G11. La ventilation du montant ci-dessus est la suivante:

The breakdown of the above amount is as follows:

G12. Nous vous prions de rembourser cette somme par

.....
Kindly reimburse this sum through

.....
Veuillez agréer, Messieurs, l'expression de nos sentiments distingués.

Yours sincerely,

Annex 7 to Document Nov. 550-1/763 Rev. 2

CORRESPONDENCE FORM "H"

H

Rappel de la demande de remboursement
Reminder of the request for reimbursement

Carnet ATA N°	(facultatif/optional)
ATA Carnet No.	N° d'enregistrement du litige
	Registration No. of dispute
Référence à rappeler dans la correspondance	
Reference to be quoted in all correspondence	

H1. Titulaire
Carnet holder

H2. Chambre de Commerce émettrice
Issuing Chamber of Commerce

H3.a) Date d'échéance du carnet

Date of Expiry of validity of the carnet

- b) Date fixée pour la réexportation des marchandises
Date fixed for the re-exportation of the goods
- H4. Date d'importation
Date of importation
- H5. Bureau de douane d'entrée
Customs office of entry
- H6. Date de la demande de la douane et délai pour la présentation des justificatifs
Date of Customs claim and time limit for the presentation of proof
- H7. Votre dernière lettre du
(Ref. N°)
Your last letter of
(Ref. No.)
- H8. Notre dernière lettre du
(Ref. N°)
Our last letter of
(Ref. No.)
- H9. Observations particulières
Special observations
- Messieurs/Dear Sirs,
- H10. Par notre dernière lettre du nous vous avons demandé de rembourser à la Chambre de Commerce de la somme de représentant les droits et taxes/frais de régularisation versés aux autorités douanières intéressées pour la régularisation du carnet ci-dessus.

In our last letter of we requested you to reimburse the Chamber of Commerce of the sum of representing the duties and taxes/regularisation fee paid to the Customs authorities concerned in connection with the regularisation of the above-mentioned carnet.
- H11. Nos services financiers nous signalent qu'ils n'ont pas encore reçu cette somme.
Our accounts section informs us that this sum has not yet been received.
- H12. Nous vous serions reconnaissants de bien vouloir nous la faire parvenir dans les meilleurs délais par

We would therefore kindly ask you to remit to us the amount concerned as soon

as possible through

Veuillez agréer, Messieurs, l'expression de nos sentiments distingués.

Yours sincerely,

Annex 8 to Doc. 550-1/763 Rev. 2

Correspondence form to be used by the IBCC when lodging a claim for reimbursement
against a guarantor

IBCC/ATA Carnet No.

References:

Guarantee Act:

Dear Sirs,

1. We, the undersigned, being the Executive Secretary of the International Bureau of Chambers of Commerce (IBCC), hereby request, under the terms of the guarantee act issued by you on, under the reference, to pay under the terms of the repayment guarantee specified therein, to:
(name of the creditor guaranteeing Association, beneficiary of the guarantee, address, bank domiciliation, etc.),

the amount of in the following
currency
2. We state and declare *that* the following debtor guaranteeing Association:
.....
.....
for which you have issued, as guarantor, the above mentioned guarantee agreement, has failed to perform within the mandatory time limit set its obligations resulting from the revised IBCC Inter-chambers Protocol (Document No. 550/212 Rev. 1) and the revised IBCC Statement on the ATA System (Document No. 550/521 Rev.), vis-à-vis the following creditor guaranteeing Association
.....
.....
that, as a result of this default, the above mentioned creditor guaranteeing Association has become entitled under the terms of the guarantee act above, to repayment of the sums it has paid to its Customs administration on(date), for the amount of, in connection with the regularization of ATA Carnet No...,

issued on by , under the responsibility/liability of...to the following holder *and that*, said amounts have to be paid by you to the Association in the above mentioned currency, without any other delay than that necessary for you to satisfy yourselves that the conditions specified in the above mentioned guarantee act have been complied with, and not later than working days from the receipt by you of the present request.

3. We enclose hereto, in support of our claim, the following specified documents:

.....

Place and date

.....

Signature

.....