

## **DIGITAL ATA CARNETS**

Digital ATA Carnets (also known as eATA Carnets or e-carnets) are part of the global eATA initiative led by the World Customs Organization (WCO) and the International Chamber of Commerce (ICC). Digital Carnets have been piloted in the UK in partnership with UK National ATA Carnet Organisation (UKNATACO) and HMRC.

The ICC aims to complete the global transition from paper carnets to fully digital Carnets by the end of 2027.

During the transition phase, from **1 June 2026**, users may still be required to present both paper and digital Carnets in certain limited operational scenarios. The issuing chamber will make sure the correct kind of Carnet is issued for the countries to be visited during the transition phase.

From 1 June, the UK will introduce digital ATA Carnets (e-carnets) alongside the EU, Norway and Switzerland.

An ATA Carnet lets you temporarily import or export commercial samples, trade fair or exhibition goods and professional equipment to countries that are part of the ATA Carnet system. From June, this process will move from paper to a secure digital format.

Digital carnets will be accessible on **mobile devices**, allowing businesses and customs intermediaries to download carnets, prepare declarations and receive confirmations electronically.

There will be a transition period where both digital and paper carnets can be used, depending on the journey and destination. Issuing Chambers will advise users whether a paper or digital carnet is required. All paper carnets issued before 1 June 2026 remain valid.

Businesses and intermediaries should refer to existing guidance from the UK's National Governing Body for ATA Carnets for detailed information on using e-carnets.

Further information on when an ATA Carnet is required and how to apply is available on GOV.UK

You must show the carnet at customs each time you import or export your goods. This includes goods entering or leaving:

- Great Britain (England, Scotland and Wales)
- Northern Ireland

- You're responsible for making sure the customs officials either scan your digital carnet in your ATA Carnet app, or stamp your paper carnet.

It contains three main digital elements that mirror the paper version:

- front cover — showing the:
  - carnet number
  - holder and representative details
  - validity period
  - issuing chamber
- general list — describing all goods covered by the carnet, including item numbers, weights and values
- 'Travels' (declarations) — each 'Travel' records one movement of goods for:
  - export
  - import
  - re-export
  - re-import
  - transit

## **Application**

Applicants will continue to apply through their issuing chamber. Once a digital Carnet is approved, the holder receives a digital PIN and can download the Carnet to the ATA Carnet app on their smartphone.

You'll need to create your digital declaration, known as a 'travel' in your app each time you move your goods. You do this by selecting the goods you're moving from the general list. The app generates a unique QR code for that travel.

You need to regularly synchronise (sync) your app to make sure it records each time the customs officials scan a QR code.

### **'Travels'**

- A 'Travel' records one movement of goods and replaces the paper vouchers and counterfoils.
- Before each movement, the holder selects the relevant goods from their own general list and creates a new 'Travel'. The app generates a unique QR code for that 'Travel', which is presented to customs officers for scanning.

- 'Travels' can be created for each movement required during the Carnet's validity. There is no published fixed limit, but the number of uses is governed by the Carnet's overall validity period and the guarantee conditions set by the issuing chamber.

### **Customs processing**

- At the border, the customs officers will scan the QR code presented by the Carnet holder or declarant to process the declaration. Each 'Travel' is time-stamped and cannot be edited once validated. Holders receive immediate confirmation in the app once the transaction is validated.

### **Security**

- All digital Carnet data is encrypted and securely stored on ICC servers.
- Issuing chambers and national guaranteeing organisations can access real time movement history for monitoring and audit.
- Holders are encouraged to regularly synchronise their app to ensure all customs endorsements are recorded correctly.

### **Importing or exporting restricted and prohibited goods**

You still need to follow the rules for licensing controls and requirements for restricted and prohibited goods. If your goods are temporarily:

- leaving the UK
- entering the UK

You must include a reference to any Convention on International Trade in Endangered Species document or licences on your carnet.

### **Temporarily exporting goods**

You must show your carnet to the customs officials when you export the goods.

If you're exporting the goods as freight, you may also need to include them on form C21i in the Customs Declaration Service.

### **Goods arriving at or leaving a country**

You must show your carnet to the customs officials when the goods arrive in the country they're visiting. You'll also need to show the carnet again when they leave.

## **Re-importing goods**

If the goods being re-imported into the UK are arriving:

- in a passenger's baggage, the carnet must be shown at the red point or channel
- as freight, you may also need to include them on form C21i in the Customs Declaration Service

## **Using a carnet as a transit document**

In some countries you may need to show your carnet to either:

- move the goods from their border to the customs office
- take goods in and out of an exhibition

## **Goods not returning to the country they were temporarily exported from**

You'll need to contact the customs authority in the country where the goods will stay. You must do this as soon as you know the goods will be staying in the country — do not wait until the carnet is due to expire.

You'll need to:

- show the carnet to the customs official
- fill in any customs documents they need
- fill in a full export declaration to replace the temporary export made under the carnet

If you're releasing goods into free circulation, you'll also need to tell the office that issued your carnet, and confirm if you'll submit either a:

- declaration to Customs Declaration Service
- claim against the carnet through the international guarantee chain

If you want to destroy your goods in the country they've been temporarily exported to, [read destroying goods on your ATA Carnet](#).

## **If you do not use your carnet correctly you may be charged customs duties and VAT, or receive a penalty.**

You may have to pay Customs Duty, taxes, and a penalty if, for example:

- the carnet was not scanned when you imported or exported the goods
- you change the description of the goods after the carnet is issued

If you did not show the carnet when leaving the country of temporary import, customs may ask you to either:

- pay duty
- provide proof of the current location of your goods

### **If you're asked for proof of re-export**

If you need proof that the goods have been re-exported from the country they were temporarily visiting, contact customs in the country where the goods are located — this is the [National ATA Carnet Unit](#) if the goods are in the UK.

If the carnet was correctly shown to customs when re-importing the goods:

- for digital carnets this will be recorded in your app

If the carnet was not available or not shown when re-importing the goods, you'll need a certificate of location.

To get a certificate of location, the customs office will need to inspect the goods and may charge you for it.

### **Help and support**

For more information [read the ATA Carnet technical handbook](#).

You can contact:

- [HMRC's import and export team](#) for general enquiries about importing and exporting
- the [National ATA Carnet Unit](#) to get a contact number for customs at your location
- the [International Chambers of Commerce website](#)

You cannot change the expiry date on your carnet. You'll need to apply for a replacement carnet as soon as you know that you'll need to use the goods abroad after the expiry date — do not wait until the carnet has expired.

### **Check if you can get a replacement ATA Carnet**

You need to find out if you can use a replacement carnet in the country your goods are in, by contacting the customs authority where your goods are located. If your goods are located in the UK, contact the [National ATA Carnet Unit](#).

You need to:

- tell them how much longer you want to use the goods in their country
- check if they'll accept a replacement carnet — ask for their advice in writing

If they'll accept a replacement carnet, contact the office that issued your original carnet and ask if they will give you a replacement.

### **If you cannot get a replacement carnet**

You'll need to either:

- re-export the goods
- pay the customs charges due to release them to free circulation

In some cases, you may be able to [transfer the goods to special procedures](#) for relief from customs charges.

### **Email**

Email the HMRC ATA Carnet Unit: [ntis@hmrc.gov.uk](mailto:ntis@hmrc.gov.uk)

Use this email address if:

- your carnet has not been scanned on re-import
- you need a Certificate of Location
- you have a substitute or replacement carnet that needs validating

### **Phone**

Call HMRC if:

- your carnet has not been scanned on re-import
- you need a Certificate of Location
- you have a substitute or replacement Carnet that needs validating

Telephone: 0300 322 7064

Opening times: Monday to Friday 9am to 5pm. Closed [bank holidays](#).

### **Post**

Write to HMRC if:

For more information about transferring a carnet to another person [read the ATA Carnet technical handbook](#).

- your carnet has not been scanned or stamped on re-import
- you need a Certificate of Location
- you have a substitute or replacement Carnet that needs validating

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