

The importance of ATA carnet in the international trade

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University of Zagreb
Faculty of Economics and Business
Master's Degree in Business, Trade, and International Business

**THE IMPORTANCE OF ATA CARNET IN THE INTERNATIONAL
TRADE**

Master Thesis

Viktorija Medić

Zagreb, September 2023

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**THE IMPORTANCE OF ATA CARNET IN THE INTERNATIONAL
TRADE**

Master Thesis

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Zagreb, September 2023



SVEUČILIŠTE U ZAGREBU
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Faculty of Economics & Business
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I declare that no part of the master thesis has been written in an unauthorized manner, i.e., it is not transcribed from the non-cited work, and that no part of the work infringes any of the copyrights.

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1. INTRODUCTION

The ATA Carnet is a simple international customs document based on the International Customs Convention on the ATA Carnet. It replaces national customs documents for temporary export, temporary import and transit of goods, which simplifies the customs clearance procedure and thus facilitates and accelerates the circulation of certain categories of vehicles. ATA carnet refers to third countries. In the Republic of Croatia, an ATA carnet can be used as a guarantee for customs and other obligations in the following cases: temporary import of professional equipment, temporary import of goods for display at fairs, exhibitions and other similar events, temporary import of commercial samples and advertising material, temporary import of packaging, temporary import of parts for the repair of temporarily imported road commercial vehicles with foreign registrations and as such has an important role in international trade. The subject of the thesis will be to explain the importance of the ATA carnet in transportation in international trade as a simple international customs document. This carnet is used to simplify temporary import into a foreign country, with a validity period of one year, and its significance will be presented in this paper.

1.1. Subject and goal of the thesis

The subject of research in this paper is the importance of the ATA carnet in international trade. The thesis aims to highlight the advantages of using it, from the abolition of customs duties and VAT or deposit costs, to the reduction of administration and the security of import customs collection, simplification of border crossing, etc. The aim of the thesis is to show how this carnet simplifies the customs procedure and thus facilitates and accelerates traffic of a certain category of vehicles.

1.2. Methodology and sources of data collection

During the preparation of this work, secondary and primary data sources are used. As sources of secondary data were used; -books, scientific papers, professional literature intended for traffic and insurance and international business and publications of institutions relevant to this topic. In the primary research, an interview reminder was used as an instrument. The aim of the primary research is insight into the views of the transport company on the advantages of using the ATA carnet in international transport.

Scientific-research methods used in the preparation of the thesis are: method of analysis and synthesis, method of description and comparative method. According to the above, this thesis is based on secondary and primary data, determines the significance of the ATA carnet in international trade, the advantages of this instrument in different branches of traffic, the customs procedure itself and the administrative procedure in general. The detailed elaboration of this instrument enables understanding of the simplified transport and insurance process, as well as having a significant impact on international trade itself. Possible disadvantages of use are highlighted and insight is given on how to deal with them.

1.3. Content and structure of the thesis

The structure of the thesis consists of five chapters.

The first chapter of the thesis is an introduction and defines the subject, goal and research methods.

The second chapter of the thesis is a presentation of the conceptual framework of the ATA carnet, defining the term itself, the history of the ATA carnet, the content and use of the ATA carnet.

The third chapter of the thesis introduces the significance of the ATA carnet in international trade, where at the very beginning of the chapter the importance of the convention and the role of the ATA carnet in the transport and shipment of goods are highlighted.

The fourth chapter is the research part of the thesis where, based on an in-depth interview with two companies that use ATA carnets in their work, the research questions about the importance of ATA carnets in international business are answered.

The thesis ends with a conclusion summarizing the entire research and giving a final review and suggestions on the researched topic of this paper.

2. CONCEPTUAL FRAMEWORK OF THE ATA CARNET

2.1. The term of ATA carnet

"The ATA Carnet (French/English Admission Temporaire / Temporary Admission) is a simple international customs document that is based on the International Customs Convention on the ATA Carnet, replaces national customs documents for temporary export, temporary import and transit of goods, which simplifies the customs procedure and this way facilitates and accelerates the traffic of certain categories of vehicles. The ATA carnet functions according to the international customs convention which is in accordance with the World Customs Organization (WCO). The World ATA Council manages the system in accordance with the WCO. The Council permanently organizes promotional seminars on the ATA Carnet in Africa, Asia and the Pacific, Latin America, Eastern Europe and the Middle East" (ATA Carnet, 2022).

According to the Istanbul Convention, which, for the Republic of Croatia, entered into force on June 1, 1999, the ATA Convention, which was valid until then, is repealed. In accordance with the Decision on accession to the Istanbul Convention, the ATA carnet covers three main categories:

- temporary import of samples
- temporary import of professional equipment
- temporary import of goods intended for exhibitions, fairs, congresses and similar manifestations (ATA Karnet, 2022).

This includes almost everything: computers, repair tools, musical instruments, sports equipment, industrial machinery, jewelry, clothing, medical instruments, racing cars, horses, photographic equipment, booth equipment, books, concert sound systems, theater sets, folk costumes and other. On the basis of the ATA carnet, food products, perishable goods and goods intended for processing, processing or repair may not be imported.

According to the list of the International Chamber of Commerce, ATA Carnets are also issued by the Chambers of Commerce of countries that have accepted the Istanbul Convention. In the Republic of Croatia, it is the Croatian Chamber of Commerce, which has been an active member of the ATA system since November 1, 1996 within the publishing-guarantee chain under the auspices of the International Office of Chambers of Commerce from Paris (ATA Karnet, 2022).

2.2. Historical development of the ATA carnet

The ATA Carnet, a tool for facilitating international trade, was adopted in 1961 by the Customs Cooperation Council (CCC), the forerunner of the World Customs Organization (WCO), "Customs Convention on the ATA Carnet for the Temporary Import of Goods" (History of the ATA Carnet, <https://www.atacarnet.com/ata-carnet-tool-international-trade-facilitation>, 2022).

Operating under the ATA Convention, which entered into force on 30 July 1963, Customs Conventions corresponding to three main categories of goods are covered by the system:

- Commercial samples - GATT International Convention to Facilitate the Import of Commercial Samples and Advertising Material (Geneva 1952)
- Professional equipment - CCC Customs Convention on the Temporary Import of Professional Equipment (Brussels 1961)
- Goods for presentation or use at fairs, exhibitions or similar events - Customs Convention of the CCC on facilities for the importation of goods for display or use at exhibitions, fairs, meetings or similar events (Brussels 1961) (History of the ATA Carnet).

These various conventions are gradually being replaced by a single international customs convention on temporary importation called the Istanbul Convention of the World Customs Organization.

Over the years, the ATA Carnet system has expanded from a few Western European countries to most industrialized countries, including an increasing number of developing countries and emerging economies. More than 190,000 ATA carnets are issued every year covering goods worth more than 26 billion dollars (History of the ATA Carnet, <https://www.atacarnet.com/ata-carnet-tool-international-trade-facilitation>, 2022).

2.3. Content and image of the ATA carnet



The appearance of the ATA carnet is very simple, and consists of a green outer cover in A4 format, and yellow, blue and white coupons depending on the type of goods and the method of delivery. As a rule, the ATA carnet must be filled out by typewriter or computer by the carnet user. The carnet cover is valid for one year, during which the carnet can be used as many times as needed. The only condition is to travel with the same goods, the list of which is written on the back of the cover.

The first page (cover) contains:

- serial number,
- date and certification of the carnet issuer,
- certification by the customs office that approved temporary export,
- the validity period of the carnet and the list of countries in which it can be used,
- on the back of the first page of the cover is the main list of goods covered by the carnet, where for each item the associated serial number, trade name, number of pieces, weight, value and country of origin are indicated (Convention on Temporary Import, Official Gazette - International Agreements, no. 20/98, 20/03, 20/03, Chapter V, Article 5).

The terms of use of the carnet are printed on the last page of the cover (Figure 1).

Figure 1. Cover of ATA carnet

 <small>ISSUING ASSOCIATION</small> <small>Association émettrice</small> <small>FEDERATION OF ISRAELI</small> <small>CHAMBERS OF COMMERCE</small>		A.T.A. CARNET / CARNET A.T.A. FOR TEMPORARY ADMISSION OF GOODS POUR L'ADMISSION TEMPORAIRE DES MARCHANDISES <small>CUSTOMS CONVENTION ON THE A.T.A. CARNET FOR THE TEMPORARY ADMISSION OF GOODS</small> <small>CONVENTION DOUANIÈRE SUR LE CARNET A.T.A. POUR L'ADMISSION TEMPORAIRE DES MARCHANDISES</small> <small>CONVENTION ON TEMPORARY ADMISSION / CONVENTION RELATIVE A L'ADMISSION TEMPORAIRE</small> <small>(Before completing the Carnet, please read Notes on cover page 1 / Avant de remplir le carnet, lire la notice en page 1 de la couverture)</small>		<small>INTERNATIONAL GUARANTEE CHAIN</small> <small>CHAÎNE DE GARANTIE INTERNATIONALE</small>  <small>W.C.F.</small>
A.T.A. CARNET A.T.A.	A. HOLDER AND ADDRESS / Titulaire et adresse		G. FOR ISSUING ASSOCIATION USE / Réservé à l'association émettrice FRONT COVER / Couverture	
	B. REPRESENTED BY* / Représenté par*		a) CARNET No. / Carnet N° IL Number of continuation sheets: / Nombre de feuilles supplémentaires:	
	C. INTENDED USE OF GOODS / Utilisation prévue des marchandises		b) ISSUED BY / Délivré par	
		c) VALID UNTIL / Valable jusqu'à <div style="display: flex; justify-content: space-between;"> year / année month / mois day (inclusive) / jour (inclus) </div>		
F. This Carnet may be used in the following countries / Customs territories under the guarantee of the associations listed on page four of the cover: / Ce carnet est valable dans les pays / territoires douaniers ci-après, sous la garantie des associations reprises en page quatre de la couverture: <div style="display: flex; flex-wrap: wrap;"> <div style="width: 33%;"> ALGERIA (DZ) ANDORRA (AD) AUSTRALIA (AU) AUSTRIA (AT) BELGIUM LUXEMBOURG (BE) BULGARIA (BG) CANADA (CA) CHINA (CN) CROATIA (HR) CYPRUS (CY) CZECH REPUBLIC (CZ) DENMARK (DK) ESTONIA (EE) FINLAND (FI) FRANCE (FR) GERMANY (DE) GIBRALTAR (GI) GREECE (GR) HONG KONG CHINA (HK) HUNGARY (HU) ICELAND (IS) INDIA (IN) IRELAND (IE) ISRAEL (IL) ITALY (IT) IVORY COAST (CI) JAPAN (JP) </div> <div style="width: 33%;"> KOREA (REP. OF) (KR) LATVIA (LV) LEBANON (LB) LITHUANIA (LT) FORMER YUGOSLAV REPUBLIC OF MACEDONIA (MK) MALAYSIA (MY) MALTA (MT) MAURITIUS (MU) MOROCCO (MA) NETHERLANDS (NL) NEW ZEALAND (NZ) NORWAY (NO) POLAND (PL) PORTUGAL (PT) ROMANIA (RO) RUSSIA (RU) SENEGAL (SN) SINGAPORE (SG) SLOVAK REPUBLIC (SK) SLOVENIA (SI) REPUBLIC OF SOUTH AFRICA (ZA) SPAIN (ES) SRI LANKA (LK) SWEDEN (SE) SWITZERLAND (CH) THAILAND (TH) </div> <div style="width: 33%;"> TUNISIA (TN) TURKEY (TR) UNITED KINGDOM (GB) UNITED STATES (US) </div> </div>				
<p>The holder of this Carnet and his representative will be held responsible for compliance with the laws and regulations of the country / Customs territory of departure and the countries / Customs territories of importation. / A charge pour le titulaire et son représentant de se conformer aux lois et règlements du pays / territoire douanier de départ et des pays / territoires douaniers d'importation.</p>				
TO BE RETURNED TO THE ISSUING CHAMBER IMMEDIATELY AFTER USE A RETOURNER A LA CHAMBRE ÉMETTRICE IMMÉDIATEMENT APRÈS UTILISATION		H. CERTIFICATE BY CUSTOMS AT DEPARTURE <small>Attestation de la douane, au départ</small>		I. Signature of authorised official and Issuing Association stamp / Signature du délégué et timbre de l'association émettrice
		a) Identification marks have been affixed as indicated in column 7 against the following items No(s), et the General List <small>Apposé les marques d'identification mentionnées dans la colonne 7 en regard du (des) numéro(s) d'ordre suivants de la liste générale</small>		<div style="border: 1px solid black; width: 100px; height: 40px; margin: 0 auto;"></div>
		b) GOODS EXAMINED* / Vérifié les marchandises* Yes / Oui No / Non		Place and Date of issue (year/month/day) Lieu et date d'émission (année/mois/jour)
		c) Registered under Reference No.* Enregistré sous le numéro*		J. <div style="display: flex; justify-content: space-between;"> X X </div>
		<div style="display: flex; justify-content: space-between;"> Customs Office / Bureau de douane Place / Lieu Date (year/month/day) / Date (année/mois/jour) Signature and Stamp / Signature et timbre </div>		Signature of Holder / Signature du titulaire

*If applicable / *S'il y a lieu

Source: ATA carnet, http://prometna-zona.com/spedicija/ata_carnet, (January 25, 2023)

The coupons that are inside the cover are perforated in two parts so that one part remains for the user and the other is kept by Customs. The two yellow coupons are certificates for carrying out the customs procedure and customs control measures in the country of temporary export: the first - export coupon: certified by the customs office that approves the temporary export and determines the deadline for the return of the goods

without collecting customs duties, after which the goods leave the country, the second - re-import voucher: certified by the customs office through which the temporarily exported goods are returned to the country (figure 2) (Convention on Temporary Import, Official Gazette - International Treaties, No. 20/98, 20/03, 20/03, Ch. V, Art. 10).

Figure 2. Yellow coupons that are used to carry out the customs procedure

The image displays three yellow coupons used for customs procedures. The coupons are titled "KARNET A.T.A. CARNETI CARNET A.T.A." and "ME". They contain fields for "EXPORTATION" and "REIMPORTATION" with various sub-sections for "Talon br.", "Mjesto Prolaza Lini", "Datum (mjesec, dan, godina)", and "Podpis i pečat". A large red "SPECIMEN" watermark is visible across the coupons.

Source: ATA carnet, http://prometna-zona.com/spedicija/ata_carnet, (January 25, 2023)

Blue coupons represent documentation for the implementation of customs control measures in the country of transit. One coupon is intended for each country. Blue coupons are certified by border customs offices at the entrance and exit from the country of transit, with the fact that the customs office of entry determines the deadline for the goods at the exit and writes it on both coupons (Figure 3).

Figure 3. Blue coupons (documentation for the implementation of customs control measures)

KARNET BR. ME
CARNET No.
Carnet N°

A.T.A. KARNET/A.T.A. CARNET/ CARNET A.T.A.

T R A N S I T	T R A N S I T	Carriage u transitu/ Clearance for transit/ Dédouanement pour le transit 1. Rola naveštena u ovom listu pod red. br. 1. The goods described in the General List under item No.1. Les marchandises énumérées à la liste générale sous le n°1. Opis robe je u transitu preko carinarnice u / have been despatched in transit to the Customs Office at / ont été expédiées en transit sur le bureau de douane de 2. Krajnji rok za ponovno izvezenje robe carinarnici? Final date for re-exportation / production to the Customs of goods? Date limite pour la réexportation / la représentation à la douane, des marchandises? 3. Završeno pod brojem? Registered under reference No. / Enregistré sous le n° N°				godina / mjesec / dan year / month / day année / mois / jour	/ /
		4. Carinarnica/ Customs Office Bureau de douane	5. Mjesto/ Place/ Lieu	6. Datum (godina, mjesec, dan) / Date (year/month/day) / Date (année/mois/jour)	7. Potpis i pečat / Signature and Stamp/ Signature et timbre		
Potvrda odelišanja carinarnice o razdušenju/ Certificate of discharge by the Customs Office of destination / Certificat de décharge du bureau de destination 1. Rola gore navedena u stavu 1 je ponovno izvezena/prilivljena? The goods specified in paragraph 1 above have been re-exported/produced? Les marchandises visées au paragraphe 1 ci-dessus ont été réexportées / représentées? 2. Ostale napomene? Other remarks? / Autres mentions?							
Talon br. / Counterfoil / Souche No. / N°	3.	4.	5.	6.			
	Carinarnica/ Customs Office Bureau de douane	Mjesto/ Place/ Lieu	Datum (godina, mjesec, dan) / Date (year/month/day) / Date (année/mois/jour)	Potpis i pečat / Signature and Stamp/ Signature et timbre			

ZA SLUŽBENU UPOTREBU CARINE ZEMLJE/CARINSKOG PODRUČJA TRANZITA
FOR USE BY CUSTOMS OF COUNTRY (CUSTOMS TERRITORY OF TEMPORARY EXPORTATION)
RESERVE À LA DOUANE DU PAYS (TERRITOIRE DOUANIER D'EXPORTATION TEMPORAIRE)

T R A N S I T	T R A N S I T	Carriage u transitu/ Clearance for transit/ Dédouanement pour le transit 1. Rola naveštena u ovom listu pod red. br. 1. The goods described in the General List under item No.1. Les marchandises énumérées à la liste générale sous le n°1. Opis robe je u transitu preko carinarnice u / have been despatched in transit to the Customs Office at / ont été expédiées en transit sur le bureau de douane de 2. Krajnji rok za ponovno izvezenje robe carinarnici? Final date for re-exportation / production to the Customs of goods? Date limite pour la réexportation / la représentation à la douane, des marchandises? 3. Završeno pod brojem? Registered under reference No. / Enregistré sous le n° N°				godina / mjesec / dan year / month / day année / mois / jour	/ /
		4. Carinarnica/ Customs Office Bureau de douane	5. Mjesto/ Place/ Lieu	6. Datum (godina, mjesec, dan) / Date (year/month/day) / Date (année/mois/jour)	7. Potpis i pečat / Signature and Stamp/ Signature et timbre		
Potvrda odelišanja carinarnice o razdušenju/ Certificate of discharge by the Customs Office of destination / Certificat de décharge du bureau de destination 1. Rola gore navedena u stavu 1 je ponovno izvezena/prilivljena? The goods specified in paragraph 1 above have been re-exported/produced? Les marchandises visées au paragraphe 1 ci-dessus ont été réexportées / représentées? 2. Ostale napomene? Other remarks? / Autres mentions?							
Talon br. / Counterfoil / Souche No. / N°	3.	4.	5.	6.			
	Carinarnica/ Customs Office Bureau de douane	Mjesto/ Place/ Lieu	Datum (godina, mjesec, dan) / Date (year/month/day) / Date (année/mois/jour)	Potpis i pečat / Signature and Stamp/ Signature et timbre			

T R A N S I T	T R A N S I T	Carriage u transitu/ Clearance for transit/ Dédouanement pour le transit 1. Rola naveštena u ovom listu pod red. br. 1. The goods described in the General List under item No.1. Les marchandises énumérées à la liste générale sous le n°1. Opis robe je u transitu preko carinarnice u / have been despatched in transit to the Customs Office at / ont été expédiées en transit sur le bureau de douane de 2. Krajnji rok za ponovno izvezenje robe carinarnici? Final date for re-exportation / production to the Customs of goods? Date limite pour la réexportation / la représentation à la douane, des marchandises? 3. Završeno pod brojem? Registered under reference No. / Enregistré sous le n° N°				godina / mjesec / dan year / month / day année / mois / jour	/ /
		4. Carinarnica/ Customs Office Bureau de douane	5. Mjesto/ Place/ Lieu	6. Datum (godina, mjesec, dan) / Date (year/month/day) / Date (année/mois/jour)	7. Potpis i pečat / Signature and Stamp/ Signature et timbre		
Potvrda odelišanja carinarnice o razdušenju/ Certificate of discharge by the Customs Office of destination / Certificat de décharge du bureau de destination 1. Rola gore navedena u stavu 1 je ponovno izvezena/prilivljena? The goods specified in paragraph 1 above have been re-exported/produced? Les marchandises visées au paragraphe 1 ci-dessus ont été réexportées / représentées? 2. Ostale napomene? Other remarks? / Autres mentions?							
Talon br. / Counterfoil / Souche No. / N°	3.	4.	5.	6.			
	Carinarnica/ Customs Office Bureau de douane	Mjesto/ Place/ Lieu	Datum (godina, mjesec, dan) / Date (year/month/day) / Date (année/mois/jour)	Potpis i pečat / Signature and Stamp/ Signature et timbre			

*Ukoliko je primjenjivo/ If applicable / "Si" y a lieu
NE ODVAJATI OD KARNETA/ DO NOT REMOVE FROM THE CARNET / NE PAS DÉTACHER DU CARNET

Source: ATA carnet, http://prometna-zona.com/spedicija/ata_carnet, (January 25, 2023)

White coupons represent documentation for the implementation of customs procedures and customs control measures in the country of temporary importation. One white coupon is intended for each country of temporary entry, the entry coupon is certified by the customs office of entry and determines the period of stay of the goods, and the exit coupon is filled out by the customs office of exit, which checks the goods and returns them abroad. Additional sheets of all coupons are written in case the back is not enough to write all the specifications. White coupons for carrying out the customs procedure and customs control measures in

the country of temporary importation (figure 4). One pair of white coupons is intended for each country of temporary importation:

- import voucher: certified by the customs office that approves temporary importation and determines the term of temporary importation, through which the goods enter the country (entry customs office);
- re-export voucher: certified by the customs office through which temporarily imported goods are returned abroad (exit customs office) (ATA carnet, <http://www.hgk.hr>).

Additional sheet of the main list (green, yellow, white and blue) – is printed in case the back of the coupon is not enough for the entire list of equipment. The user of the carnet must use a typewriter or computer to fill in sections A, B and C (personal data) and the list of goods on the back of each sheet (including the green covers), and the other sections are intended for verification by the HGK and customs at border crossings . The correctly completed ATA carnet is returned to HGK for certification and only then can the user travel. A certified ATA carnet must be presented to the customs authorities at each border crossing (ATA carnet, <http://www.hgk.hr>) (figure 4).

Figure 4. White coupons (for carrying out the customs procedure and customs control measures in the country of temporary importation)

Société : Adresse : Code Postal : Ville : Tél. : Fax : e.mail : Capital Social : Code NAF(1) : N° SIREN : <input type="checkbox"/> Autres (2)	DEMANDE DE CARNET DE PASSAGE EN DOUANE A.T.A.			
(Engagement à souscrire par le titulaire)				
<p>Je soussigné (s) agissant au nom de la société désignée ci-dessus, sollicite la délivrance d'un carnet de passage en douane couvrant uniquement l'exportation temporaire de marchandises communautaires (3), m'engage à présenter le carnet de passage en douane ci-joint à chaque bureau de douane compétent et à rapatrier dans les délais prescrits les marchandises d'une valeur totale de Euros (arrondie à l'Euro inférieur) mentionnées sur le carnet de passage en douane ci-joint, ou à acquitter aux autorités douanières des pays/territoires d'importation ou des pays/territoires de transit, les droits et taxes afférents à leur importation définitive, ainsi que les taxes qui pourraient être dues aux autorités douanières françaises dans le cas de non-justification de la réimportation en France dans les délais impartis des marchandises précitées, et, d'une façon générale, à respecter toutes les prescriptions en vigueur tant aux termes de la réglementation française que de la réglementation des pays/territoires d'importation ou de transit, dont je déclare avoir pris connaissance.</p> <p>Je certifie que les sommes indiquées dans la liste descriptive du carnet correspondent aux prix réels H.T. des marchandises exportées. Toute minoration de valeur étant passible de sanctions douanières pouvant aller jusqu'à la saisie des biens, je m'engage à supporter tous les frais et amendes découlant d'une contestation des administrations douanières afférente à une déclaration de valeur inexacte.</p> <p>Au cas où, sur recours de l'Administration des Douanes d'un de ces pays/territoires, la Chambre de Commerce et d'Industrie de serait appelée à verser le montant de la caution accordée, je m'engage à lui rembourser immédiatement la somme payée ou la somme éventuellement exigée par les douanes françaises ainsi que les frais de gestion et de régularisation du contentieux occasionnés par la non restitution ou la mauvaise utilisation du carnet de passage en douane.</p> <p>Je me réserve le droit et la charge exclusifs de toute poursuite judiciaire à entreprendre contre l'Administration douanière qui aurait fait recouvrer le montant de cette caution si j'estime que sa demande est injustifiée.</p> <p style="text-align: right;">Fait à le Signature et nom du responsable (5) précédés de la mention « lu et approuvé »</p> <p style="text-align: center;">[CACHET DE L'ENTREPRISE] À reproduire sur tous les justificatifs de la liasse.</p> <p><small>(1) Nomenclature d'Activité Française. (2) Numéro Unique d'Identification (NUI). / Autres : Associations / Professions Libérales / Particuliers. (3) Noms du chef d'entreprise ou de la personne habilitée à engager financièrement l'entreprise. (4) Originaires d'un État membre de la Communauté Européenne ou au lieu pratique sur le territoire douanier communautaire. (5) Doit apparaître sa signature ou de la personne habilitée au vu de la qualité de signataire et de son patronyme EN LETTRES CAPITALIS.</small></p>				
CADRE RÉSERVÉ À LA CHAMBRE DE COMMERCE ET D'INDUSTRIE ÉMETTRICE				
COMPOSITION DU CARNET	CARNET valable pour le(s) pays suivant(s)	ZONES	CONVENTIONS	CARNET N°
Export :	AD / AU / CA / CH / ES / FR / GI / IS / JP / NO / NZ / SG / US	1	E.C. <input type="checkbox"/> F.E. <input type="checkbox"/> M.P. <input type="checkbox"/> Autres <input type="checkbox"/>	
Réimport :	BG / HK / IL / KR / MU / RO	2		
Import :				
Réexport :	BF / BJ / BR / BY / CF / CG / CI / CL / CN / CS / DZ / GA / HR / IN / IR / LB / UK / MA / MN / MG / MK / ML / MR / MX / MY / NE / PK / RU / SN / TD / TG / TH / TN / TR / TW / UA / ZA	3	GARANTIE <input type="checkbox"/> COMPLÉMENTAIRE	
Transits :				
Numéro client :	TOUT		Retour prévu le :	Émis le :
				Restitué le :
CCI ÉMETTRICE.				

Source: ATA carnet, http://prometna-zona.com/spedicija/ata_carnet, (January 25, 2023)

If the customs office of entry does not receive a notification about the return of the goods abroad after the expiration of the period of temporary importation, it sends an urgent report to all customs offices to determine where the goods crossed the border. If the exit of the goods is not confirmed, the customs office of entry will direct the issuer of the carnet to submit proof of the orderly discharge of the ATA carnet. Otherwise, they

will activate the guarantee and charge customs and other import duties in the amount that is charged in the regular import of the goods in question. ATA carnet is not issued for exhibitions organized for private purposes in shops or business premises for the sale of foreign goods.

2.4. Use of ATA Carnet

A special feature of the ATA carnet is the rapid passage of goods across the border (in trade fair business), but certain rules must be followed:

- the goods must be exported in the same form and quantity as they were imported,
- the goods remain in the same ownership as when they were imported,
- the goods are managed only by the person designated as the authorized person for temporary importation (Convention on Temporary Importation, Official Gazette - International Agreements, No. 20/98, 20/03, 20/03, Ch. I, Article 16).

The categories of goods for which the ATA carnet is used as part of fairs, exhibitions and presentations are:

- commercial, industrial, agricultural or craft exhibition, fair or similar event or display: includes various products, and they have in common that they are intended for display or use at exhibitions, fairs, meetings or similar events,
- in addition to international exhibitions organized by governments, and other official or officially recognized international exhibitions and events of an economic nature, this group includes international trade fairs and international specialized exhibitions that are usually held at regular intervals and in special places, exhibitions or salons specialized for commercial events, such as a car show or a fashion show,
- exhibition or meeting organized primarily for charitable purposes,
- an exhibition or meeting organized primarily to promote a specific study, craft, sport, art or scientific, educational or cultural activity, religious knowledge or practice, and tourism or friendship between peoples,
- a meeting of representatives of an international organization or an international group of organizations,
- ceremonies or events of an official or commemorative nature,
- goods intended for exhibition and display on a specific occasion, including educational, scientific material, and material used in cultural activities and art.,
- goods needed to demonstrate the operation of exhibited machines or devices; constructions or material for decoration, including electrical equipment intended for decorating the exhibitor's temporary exhibition spaces; advertising and demonstration material that is used for public presentation, for example recorded sound and visual material, films and film slides, and devices that enable their display,

- equipment that includes translation devices, sound and image recording devices, and films of an educational, scientific or cultural nature, intended for use at international meetings, conferences or congresses (Matić, 2004: 166).

The number or quantity of each item must be reasonable, according to the purpose of the import. ATA carnet is not issued for exhibitions organized for private purposes in shops or business premises for the sale of foreign goods. Except when permitted by the national legislation of the country of temporary importation, the goods that are guaranteed temporary importation may not be lent or used in any way for rental or remuneration, or be moved from the place where the specific occasion takes place (ATA carnet, <http://www.hgk.hr>).

The term "professional equipment" means any equipment required for the performance of a specific job by a person who visits other countries in the course of his profession, trade or profession. There is an extremely wide range of goods in that category, which is why it is defined here by the purpose for which the equipment can be used. This equipment includes equipment for printing, multimedia, scenography, sound system, necessary equipment for performing the profession and organization of the presentation. This category includes goods that are temporarily imported to a foreign country for a reason not mentioned in the previous points.

This could include equipment imported for sports purposes such as sports cars, motorbikes, karting equipment, boats, sailboats and other sports equipment. Then, animals that go to competitions or training. The Croatian Chamber of Commerce is authorized by the customs authorities of the Republic of Croatia both to issue ATA carnets and to settle customs duties in accordance with the conditions stipulated in the Convention (ATA carnet, <http://www.hgk.hr>).

3. ATA CARNET AND INTERNATIONAL TRADE

The subject of international economics and finance encompasses all transactions that cross national borders, including trade in goods and services, capital and labor markets, and transactions in financial assets (Carbaugh, 2022). International trade represents the exchange of goods and services between countries and regions around the world (Berg, 2017). Trade plays an important role in the global economy, contributing to the growth and development of economies, creating new jobs and improving the living standards of people around the world. This text will explore various aspects of international trade, including its history, advantages and disadvantages, global trends, trade agreements and their effects, and the future of international trade (Matić, 2004).

International trade has existed for thousands of years, with the first recorded trade routes stretching from China to Europe, India and the Middle East. In the Middle Ages, trade was mostly limited to the local level, with the exception of rare caravans that carried exotic products from distant lands. The development of maritime technology in the 15th and 16th centuries opened up new opportunities for international trade, and European states began to compete for control of trade routes and colonies around the world. During the colonial period, European states established global trade networks and developed trade centers around the world (Matić, 2004).

In the 19th and 20th centuries, the industrial revolution and the development of transportation technology opened up new opportunities for international trade, and the world economy became increasingly interconnected. During the 20th century, international trade increased dramatically, especially after World War II, when many countries introduced measures to liberalize trade and remove trade barriers (Carbaugh, 2022).

International trade has numerous advantages, including (Matić, 2004):

- Higher productivity and efficiency - International trade allows countries and regions to focus on the production of goods and services in which they are the best, and import those that they do not produce efficiently. This increases the overall productivity and efficiency of the economy.
- Increased supply and lower prices - International trade increases.

The most important type of trade restriction historically has been the tariff. Import tariffs are more important than export tariffs, and most of our discussion will deal with import tariffs. Export tariffs are prohibited by the US Constitution, but are often applied by developing countries to their traditional exports (such as Ghana on its cocoa and Brazil on its coffee) to get better prices and increase revenues. Developing nations rely heavily on export tariffs to raise revenue due to their ease of collection (Salvatore, 2019). In order to facilitate

the flow of goods in international trade, international cooperation and organizations are increasingly organized, as well as procedures that facilitate the flow of goods and services in international trade. One of such conventions is the Convention on the ATA Carnet. In the continuation of the paper, the features of using the ATA carnet in international trade will be presented.

3.1. Conventions on the ATA carnet

Emphasizing mobility as one of the fundamental civil rights, the European Union has been developing a transport policy for many years, directed towards mobility and the sustainability of traffic and transport (Pezelj-Milićević, 2009). The beginnings of the CTP date back to the Treaty of Rome (1957), but progress was very slow. In 1983, the European Parliament successfully sued the Council of Ministers at the European Court of Justice for breach of contractual obligations. After that, transport was included in the common market (Single European Act, 1986), and its development is becoming faster (Pezelj-Milićević, 2009).

"During the 90s, it was much easier for foreign carriers to do business in member countries, and the EU began to develop legislation that establishes common standards on market access, pollution, safety, prices, and the environment. EU transport policy is one of the fundamental components of the Lisbon Strategy, which contributes to European social and territorial cohesion" (Pezelj-Milićević, 2009). The goals of CTP are: to provide EU residents with an efficient transport system with a high level of sustainable mobility while protecting the environment and improving work and qualification standards for employees in the sector, taking into account the safety of its citizens. Therefore, the focus of CTP is sustainable development that meets social and economic needs and effective environmental protection. In 2010, the International Organization for Standardization (ISO) announced that ISO members accepted the new standard ISO 26000, Guidance on social responsibility (Udovičić, 2009, 250).

After that, in 2004, an international conference was held where the need to adopt a norm for social responsibility was discussed. At the conference, it was concluded that there is a need to develop such a norm and the ISO working group for social responsibility (WG SR – Working group on social responsibility) was established (Agenda 21, 2014).

"The draft ISO 26000 standard was put to the vote in September 2009, and the procedure lasted until February 2010. ISO 26000 is the designation of the future international norm that provides instructions on social responsibility" (Udovičić, 2009, 250). The use of the mentioned norm is foreseen in all types of public organizations. Their purpose is to help organizations in their efforts to do business in a socially responsible manner, which society increasingly demands (Lazibat, Samardžija, Sutić, 2010).

The ISO 26000 standard does not contain requirements but guidelines, so it will not be applied as a certification standard like the ISO 9001:2000 and ISO 14001:2004 environmental standards (ISO 14000 - Environmental management, 2014). "Norm ISO 14001:2004 Environmental management systems - Requirements with instructions for use specifies the requirements for an environmental management system that will enable the organization to develop and implement policies and objectives that take into account legal requirements and information on significant aspects" (Lazibat, Samardžija, Sutić, 2010). The fundamental purpose of this international standard is complete environmental protection and pollution prevention (ISO 14000 - Environmental management, 2014).

Ultimately, the acceptance of rights, standards and technical specifications in the field of transport by the EU's main trading partners should stimulate trade, ensure sustainable economic growth and ensure social cohesion, in addition to the strategic goal of integrating transport flows and infrastructure networks" (Ministry of Maritime Affairs, Transport and Infrastructure, 2014). It should be noted that the creation and implementation of the EU transport policy towards SEE countries is realized in parallel and in accordance with the existing EU policy towards neighboring countries, called the European Neighborhood Policy (hereinafter: ENP) (Radionov, 2012).

The customs convention on the ATA carnet was adopted in Brussels on December 6, 1961. The Republic of Croatia acceded to the convention on September 29, 1994 (Convention on temporary importation, 1993). Scope of the Convention Each Contracting Party undertakes to allow temporary import, in accordance with the provisions of this Convention, for goods (including means of transport) specified in the annexes to this Convention.

Without prejudice to the provisions of Annex E, temporary importation is granted with full conditional exemption from import duties and taxes and without the application of import restrictions or prohibitions of an economic nature. Without prejudice to the temporary importation procedures under the provisions of Annex E, each Contracting Party shall accept, instead of its national customs documents and as security for the amounts mentioned in Article 8 of Annex A, temporary importation documents valid for its territory, issued and used in accordance with the conditions laid down in that Annex for goods (including means of transport) temporarily imported in accordance with other annexes to this Convention accepted by that Contracting Party (Temporary Importation Convention, 1993).

Temporary import can end when the goods (including means of transport) are damaged to a large extent due to an accident or force majeure, and at the decision of the customs authorities:

- is subject to the payment of import duties and taxes related to these products in a damaged condition at the time of the customs procedure in order to stop temporary importation;
 - it is handed over free of charge to competent authorities in the field of temporary importation, and in this case the user of temporary importation is exempted from payment of import duties and taxes;
- or
- it is destroyed under official supervision, and at the expense of the parties to the proceedings, whereby salvaged parts or materials intended for domestic use must be paid the customs duty to which they are subject at the time and in the condition in which they arrive for customs clearance after an accident or force majeure (Official Gazette of the European Union, 1993).

Temporary import can also be stopped when, by decision of the customs authorities, and at the request of the person in the procedure. Temporary import may end when, at the request of the person in the procedure, that person submits to the customs authorities evidence of the destruction or total loss of the goods (including means of transport) due to an accident or force majeure. In this case, the user of temporary import is exempted from paying import duties and taxes.

The provisions of the Convention do not prevent the application of prohibitions or restrictions imposed by national laws and regulations based on non-economic reasons, such as reasons of public morality and order, public safety and public hygiene or health, veterinary or phytosanitary reasons, reasons for the protection of endangered species of wild flora and fauna, or copyright and industrial property reasons.

According to the Istanbul Convention, which, for the Republic of Croatia, entered into force on June 1, 1999, the ATA Convention, which was valid until then, is repealed. In accordance with the Decision on accession to the Istanbul Convention, the ATA carnet covers three main categories:

- temporary import of samples
- temporary import of professional equipment
- temporary importation of goods intended for exhibitions, fairs, congresses and similar events (Convention on Temporary Importation, Official Gazette - International Agreements, No. 20/98, 20/03, 20/0).

This includes almost everything: computers, repair tools, musical instruments, sports equipment, industrial machinery, jewelry, clothing, medical instruments, racing cars, horses, photographic equipment, booth equipment, books, concert sound systems, theater sets, folk costumes and other. On the basis of the ATA carnet, food products, perishable goods, and goods intended for processing, processing or repair may not be imported (ATA carnet, http://prometna-zona.com/spedicija/ata_carnet).

3.2. Transport and the role of the ATA carnet

Transport is a key element of international trade as it enables the transfer of goods from one country to another. There are several modes of transportation in international trade, and some of the most common are:

- Maritime transport: This is the most common mode of transport in international trade. Goods are transported across the ocean in cargo ships or containers. Maritime transport is relatively cheap and is used to transport large quantities of goods.
- Air transport: Air transport is used to transport goods that require fast delivery, such as medical products, electronics and other high-value products. Air transport is more expensive than sea transport, but faster and more reliable.
- Road transport: Road transport is used for the transfer of goods within the country or for the transfer of goods between bordering countries. This mode of transport is fast and flexible, but more expensive than sea transport.
- Rail transport: Rail transport is used to transfer goods within a continent or between continents. This mode of transport is fast and more environmentally friendly than road transport, but less flexible (Matić, 2004).

It is important to note that international trade includes customs procedures and documentation. Each country has its own laws and regulations that must be followed when importing and exporting goods. Therefore, proper documentation and knowledge of customs procedures are essential for successful international trade. The ATA carnet plays an important role in the transport of goods that do not have commercial significance, i.e. that are in transit through another country.

Temporary import, i.e. temporary export is a customs procedure according to which some products (including means of transport) can be brought into the customs territory with conditional exemption from payment of import duties and taxes, and without the application of bans or restrictions on imports of an economic nature; such goods (including means of transport) must be imported for a specific purpose and must be intended for re-export within a specified period in which such goods must remain in the same condition and without changes except for normal depreciation due to wear and tear (Convention on Temporary Importation, Official Gazette - International Treaties, No. 20/98, 20/03, 20/03, Ch. I, Art. 1.).

The international waybill in road traffic is a transport document that is used when transporting goods by different types of trucks. This document forms part of the Convention on the Contract for the International Carriage of Goods by Road. *"The international road waybill is printed bilingually, it consists of three originals, one for the sender, one for the recipient and one for the carrier. In addition to the three originals,*

there are also five copies for the domestic and foreign freight forwarder, customs and two copies for confirmation of receipt of the goods" (Matić, 2004:152).

"International freight forwarding certificates consist of goods transport confirmation, goods receipt confirmation, freight forwarding bill of lading for mixed transport and freight forwarding warehouse. The freight forwarder's confirmation of receipt is a document by which the freight forwarder confirms that he has taken over from a certain person, at a certain time and at a certain place, the exact amount and type of goods" (Matić, 2004:153). A freight forwarder's transport confirmation is a document by which the freight forwarder confirms that he has received certain goods from the principal due to shipment by a certain means of transport.

A freight forwarder's bill of lading for mixed transport is a document by which the freight forwarder undertakes to carry out, or to obtain on his behalf, the entire transport process from the place of receipt of the goods to the place of delivery of the goods. Courier and postal receipts are transport documents issued by courier services and the post office upon receipt and delivery of the shipment (Matić, 2004).

The certificate of origin of goods contains: the name of the document ("Certificate of origin of goods") in one world language, the name and address of the buyer and seller, description of the goods, weight and quantity, description of the packaging and number markings on the packaging, method of transport and name of the means of transport, and stamp and signature of the authorized issuer of the certificate (Zelenika, 2006:86).

For international trade brokerage (re-export, temporary import of goods for processing, transit brokerage and others), i.e. for jobs where goods are imported for re-export, the approval of the competent state authority is required (in Croatia, it is the Ministry of Economy) or appropriate institutions. On the basis of such approval, the Chamber of Commerce issues a certificate for goods imported for export. The certificate of direct shipment is a document - a document that proves that certain goods, which are being transported through a certain country, are direct shipments, i.e. that they are not contained in the customs territory of a certain country without customs supervision and that no additional processing or finishing has been performed on those goods or processing (Zelenika, 2006:86). With this, the buyer (importer) wants to protect himself from buying goods through a re-exporter, i.e. he wants to avoid an immediate increase in the price of the goods by paying a commission to the re-exporter. In the Republic of Croatia, such a certificate is issued by the customs office of entry based on the report of the customs office of exit that the goods have left the customs territory of the Republic of Croatia. The certificate of end use of the goods is a document that the exporter or the country from which the goods are exported requires from the importer or supplier as a confirmation that the

goods will be used exclusively in the buyer's country. This confirmation is, in fact, a declaration by the importer (buyer) that the goods that are the subject of the sale will not be exported to a third country in an essentially unprocessed form, i.e. that the goods will be used in his country (Zelenika, 2006:86).

With such a certificate, the seller (exporter) wants to prevent the re-export of his goods, that is, possible competition with his own goods. In our country, the Croatian Chamber of Commerce issues a certificate of end use of the goods. A sanitary (health) certificate is a document that confirms that a certain product was produced according to valid sanitary norms (standards) and that it does not contain substances that can harm human health. Health examinations are carried out at border crossings or in other designated places within the country (Čavrak, Smojver, 2005). A veterinary certificate is a document that confirms that livestock products, game, fish and their products do not contain substances harmful to human and livestock health, that they are not infected, that is, that they come from areas where there was no epidemic of infectious livestock diseases in a certain period, or that fish it is not from polluted seas and rivers (Čavrak, Smojver, 2005).

Products that have been subjected to veterinary control are examined by the border veterinary inspector before customs clearance of the goods, and he issues a corresponding confirmation - certificate. The certificate is issued on a prescribed form printed in the language of the country from which such products are exported and the country importing such products, or in another world language.

A phytopathological certificate is a document issued by the competent institution, i.e. plant protection inspectors in the country of origin or export of such goods. The certificate contains information about products of plant or animal origin and claims that they are not infected with disease or plant pests (Zelenika, 2001:225). The phytopathological certificate is filled out on a unified form, and is usually issued in one of the world's languages. A certificate of goods quality is a document that confirms that agricultural and food products and their products are of the prescribed quality, that is, the characteristics required in foreign trade for such products. It is issued independently of a sanitary (health), veterinary or phytopathological certificate, on a special form prescribed and issued by the market inspectorate or authorized companies for quality and quantity control of goods in international traffic. It is also issued for other types of products when their importer requests it (Zelenika, 2006:106).

In foreign trade practice, these certificates also appear:

- certificate of qualitative and quantitative acceptance of goods: it is issued by a specialized professional organization (e.g. Euroinspekt and others);
- certificate for the import of measuring instruments and precious stones

- metal: which is issued in the form of a certificate by the State Institute for Standardization and Metrology of the Republic of Croatia;
- certificate of "force majeure": which is issued by the Croatian Chamber of Commerce as a document that proves the occurrence of certain unforeseen events that the exporter could not influence or prevent, and therefore could not export the goods or services on time;
- certificate of shipment of goods: is a document with the exporter's declaration that the goods are intended for export to one of the member countries of the European Union or another country connected to the EU. The declaration is confirmed by customs on the prescribed form EUR 1;
- certificate of the weight of the goods: is a document on the officially measured weight of the goods at the time of their shipment in the place of origin and which is most often used in the circulation of mass goods in international trade;
- factory attestation: represents a written statement, certificate, or confirmation of the manufacturer about the quality and composition (according to standards) of a product or commodity (Čavrak, Smojver, 2005).

As can be seen from the attached documentation accompanying international transport, it is related to the type of goods and transport. Temporary importation can be very useful for companies participating in fairs and exhibitions abroad. For example, a company may temporarily import its product to another country to present it to customers and potential clients at a trade show. After the end of the fair, the product can be returned to the country of origin without paying customs taxes or other fees.

Temporary importation can also be used to export a product for testing or repair to another country. For example, a company that manufactures machinery may temporarily import a machine to another country to test or repair it. After the test or repair is completed, the machine can be returned to the country of origin without paying customs taxes or other fees.

There are different forms of temporary importation, including temporary importation for exhibitions, temporary importation for repair or testing, and temporary importation for transit. Temporary importation for transit is used when goods imported into one country are transported through another country to a destination in another country. In this case, the goods are temporarily imported into the country of transit without payment of customs taxes or other fees.

Temporary importation is usually considered completed when the products (including means of transport) for which temporary importation has been granted are re-exported. The mentioned form of import can end with the consent of the competent authorities by placing the products (including means of transport) in a free port or free zone, in a customs warehouse or by opening a customs transit procedure with the aim of their

further export or other permitted disposal (Official Gazette - International Agreements, no. 20/98, 20/03, 20/03, Chapter I, Article 12.).

Temporary import documents are an international customs document that is accepted as a customs declaration and enables the identification of products (including means of transport) and that includes an internationally recognized guarantee to cover import duties and taxes. One of the important documents for temporary importation is the ATA carnet. The specified carnet is a temporary import document used for temporary import of goods, and does not include means of transport. Figure 5 shows an example of a completed ATA carnet.

Figure 5. ATA carnet

Issuing Association
Association émettrice
Izdavateljska zajednica

H.G.K.

INTERNATIONAL GUARANTEE CHAIN
CHAÎNE DE GARANTIE INTERNATIONALE
MEĐUNARODNA JAMSTVENA LANAC

100
W.C.F.

A.T.A. CARNET FOR TEMPORARY ADMISSION OF GOODS
CARNET A.T.A. POUR L'ADMISSION TEMPORAIRE DES MARCHANDISES
A.T.A. KARNET ZA PRIVREMENI UVOZ ROBE

CUSTOMS CONVENTION ON THE A.T.A. CARNET FOR THE TEMPORARY ADMISSION OF GOODS, CONVENTION ON TEMPORARY ADMISSION
CONVENTION DOUANIÈRE SUR LE CARNET A.T.A. POUR L'ADMISSION TEMPORAIRE DES MARCHANDISES, CONVENTION RELATIVE À L'ADMISSION TEMPORAIRE
DOPUNJKA KONVENCIJE O.A. T.A. KARNET ZA PRIVREMENI UVOZ ROBE, KONVENCIJA O PRIVREMENOM UVOZU

(Before completing the Carnet, please read Rules on cover page 3 / Prije izpunjavanja Karneta pročitajte obavještenje na 3. strani karneta)

A C A T A R A N C E K A T A R R P A N E T E T A T	A. HOLDER AND ADDRESS / Titulaire et adresse / NOSITELJ / ADRESA METUS d.o.o. PETROVA 15 ZAGREB, HRVATSKA	G. FOR ISSUING ASSOCIATION USE / Réservé à l'association émettrice / ZA SLUŽBENU UPOTREBU IZDAVATELJSKE IZJEDRUŽENJA FRONT COVER / Couverture / KORICE a) CARNET N° Carnet N° KARNET BR. Number of continuation sheets: Nombre de feuilles supplémentaires / Broj dodatnih listova HR 112654
	B. REPRESENTED BY * / Représenté par * / ZASTUPNIK * PO PUNOMOĆI	b) ISSUED BY / Délivré par / IZDAVATELJ CROATIAN CHAMBER OF ECONOMY Rooseveltova trg 2 10000 ZAGREB
	C. INTENDED USE OF GOODS / Utilisation prévue des marchandises / PREDVIĐENA NAMJENA ROBE STRUČNA OPREMA	c) VALID UNTIL / Valable jusqu'à / VRIJEĐI DO 2012 08 22 year month day (includes) année mois jour (inclut) godina mjesec dan (uključuje)

P. This carnet may be used in the following countries/Carnets territoriaux sous garantie des associations listées en page four of the cover / Ce carnet est valable dans les pays/territoires douaniers ci-après, sous la garantie des associations reprises en page quatre de couverture / Ovak karnet se može koristiti u sljedećim zemljama/carinskim područjima, uz garanciju udruženja navedenih na 4. strani karneta

ALGERIA (DZ) ANDORRA (AD) AUSTRALIA (AU) AUSTRIA (AT) BELARUS (BY) BELGIUM (BE) BOSNIA AND HERZEGOVINA (BA) BULGARIA (BG) CANADA (CA) CHILE (CL) CHINA (CN) COTE D'IVOIRE (CI) CROATIA (HR) CYPRUS (CY) CZECH REPUBLIC (CZ) DENMARK (DK) ESTONIA (EE)	FINLAND (FI) FRANCE (FR) GERMANY (DE) GIBALTAR (GI) GREECE (GR) HONG KONG (HK) HUNGARY (HU) ICELAND (IS) INDIA (IN) IRAN (IR) IRELAND (IE) ISRAEL (IL) ITALY (IT) JAPAN (JP) KOREA (KR) LATVIA (LV)	LEBANON (LB) LITHUANIA (LT) LUXEMBURG (LU) MACAO (MO) MACEDONIA (MK) MALAYSIA (MY) MALTA (MT) MAURITIUS (MU) MEXICO (MX) MOLDOVA (MD) MONGOLIA (MN) MONTENEGRO (ME) MOROCCO (MA) NETHERLANDS (NL) NEW ZEALAND (NZ) NORWAY (NO) PAKISTAN (PK) POLAND (PL) PORTUGAL (PT)	ROMANIA (RO) RUSSIA (RU) SENEGAL (SN) SERBIA (RS) SINGAPORE (SG) SLOVAK REPUBLIC (SK) SLOVENIA (SI) SOUTH AFRICA (ZA) SPAIN (ES) SRI LANKA (LK) SWEDEN (SE) SWITZERLAND (CH) THAILAND (TH) TUNISIA (TN) TURKEY (TR) UKRAINE (UA) UNITED ARAB EMIRATES/EMIRATS ARABES UNIS (AE) UNITED KINGDOM (GB) UNITED STATES OF AMERICA (US)
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The holder of this Carnet and his representation will be held responsible for compliance with the laws and regulations of the country/Country territory of departure and the country/Country territory of importation. / A charge pour le titulaire et son représentant de se conformer aux lois et règlements du pays/territoire d'origine de départ et des pays/territoires douaniers d'importation. / Nositelj karneta i njegov zastupnik dužni su poštovati se zakone i druge propise zemlje/područja polaska i zemlje/carinskog područja ulaza

H. CERTIFICATE BY CUSTOMS AT DEPARTURE / Attestation de la douane, au départ / Potvrda carine na polasku a) Identification marks have been affixed as indicated in column 7 against the following: (see 4th of the General List / Apposer les marques d'identification mentionnées dans la colonne 7 en regard des numéros de la liste générale / Carinski pečatiti označena na razini 7 prema navedenim rečenicama koje govore o robu) 1-50	I. Signature of authorized official and issuing Association stamp / Signature du délégué et timbre de l'Association émettrice / Potpis ovlaštenog službenika i pečat izdateljskog udruženja Miroslav Štrecer 2011 08 22 Place and Date of issue (year/month/day) Lieu et date d'émission (année/mois/jour) Mjesto i datum izdavanja (god./mjesec/dan)
b) Goods mentioned * / Marchandises mentionnées * / Robe predložene * Yes / Oui / Da <input checked="" type="checkbox"/> No / Non / Ne <input type="checkbox"/>	c) Registered under Reference No. * / Enregistré sous le numéro de référence * 2011/000/0000000000
d) Customs office / Bureau de la Douane / Carinska služba ZAGREB Place / Lieu / Mjesto Date (year/month/day) / Date (année/mois/jour) / Datum (god./mjesec/dan) 2011/08/22 Signature of holder / Signature du titulaire / Potpis nositelja Jozo Belčić	

TO BE RETURNED TO THE ISSUING CHAMBER IMMEDIATELY AFTER USE / À RETOURNER À LA CHAMBRE ÉMETTRICE IMMÉDIATEMENT APRÈS UTILISATION / POŠLATI UPOTREBU IZDAVATELJSKE IZJEDRUŽENJE

Source: from the company archive

Other parts of the carnet contain: a description of the goods being exported, the date of the goods' exit from the country and re-entry, the value of the goods and the name of the forwarder.

Figure 6. ATA carnet - transport information

A. HOLDER AND ADDRESS / Titulaire et adresse / NOSITELJ I ADRESA METUS d.o.o. PETROVA 15 ZAGREB, HRVATSKA	G. FOR ISSUING ASSOCIATION USE / Réservé à l'Association émettrice / ZA SLUŽBENU UPOTREBU IZDAVATELJSKOG UDRUŽENJA IMPORTATION VOUCHER N° / Volet d'importation N° / UVOZNI KUPON BR. a) CARNET N° / Carnet N° / KARNET BR. HR 112654
B. REPRESENTED BY* / Représenté par* / ZASTUPNIK* PO PUNOMOĆI	b) ISSUED BY/ Délivré par/ IZDAO OD CROATIAN CHAMBER OF ECONOMY Rooseveltov trg 2 10000 ZAGREB
C. INTENDED USE OF GOODS / Utilisation prévue des marchandises / PREDVIĐENA NAMJENA ROBE STRUČNA OPREMA	c) VALID UNTIL / Valable jusqu'au / VAJEDI DO 2012 / 08 / 22 year / month / day (inclusive) année / mois / jour (inclusif) godina / mjesec / dan (uključivo)
D. MEANS OF TRANSPORT* / Moyens de transport* / PRIJEVOZNO SREDSTVO	FOR CUSTOMS USE ONLY / Réservé à la Douane / ZA SLUŽBENU UPOTREBU CARINE H. CLEARANCE ON IMPORTATION / Dédouanement à l'importation / CARINSKI POSTUPAK PRILIKOM UVOZA a) The goods referred to in the above declaration have been temporarily imported. / Les marchandises faisant l'objet de la déclaration ci-contre ont été importées temporairement / Roba naznačena u gornjoj deklaraciji privremeno je uvezena. b) Final date for re-exportation/production to the Customs* / Date limite pour la réexportation/la représentation à la douane, des marchandises* / Rok za ponovni izvoz/prijava izvoza robe carinarnici*
E. PACKAGING DETAILS (Number, Kind, Marks etc.)*/ Détail d'emballage (nombre, nature, marques, etc.) / PODACI O PAKIRANJU (broj, vrsta, obilježja itd.)*	c) Registered under reference No.* / Enregistré sous le No.* / Zavedeno pod br.* d) Other remarks* / Autres mentions* / Ostale primjedbe*
F. TEMPORARY IMPORTATION DECLARATION / Déclaration d'importation temporaire. / DEKLARACIJA O PRIVREMENOM UVOZU I, duly authorised: / Je soussigné, dûment autorisé: / Potpisan i ovlašten od nositelja a) declare that: I am temporarily importing in compliance with the conditions laid down in the laws and regulations of the country/Customs territory of importation, the goods enumerated in the list overleaf and described in the General List under item No(s) / déclare importer temporairement, dans les conditions prévues par les lois et règlements du pays/territoire douanier d'importation, les marchandises énumérées à la liste figurant au verso et reprises à la liste générale sous le(s) No(s). / prijavljujem privremeni uvoz, pod uvjetima predviđenim zakonom i drugim propisima zemlje/carinskog područja uvoza, robe navedene u popisu na poleđini i sadržane u glavnom popisu pod brojem (brojevima). b) declare that the said goods are intended for use at / déclare que les marchandises sont destinées à être utilisées à / izjavljujem da je roba namijenjena za c) undertake in comply with these laws and regulations and to re-export the said goods within the period stipulated by the Customs Office or regularize their status in accordance with the laws and regulations of the country/Customs territory of importation. / m'engage à observer ces lois et règlements et à réexporter ces marchandises dans les délais fixés par le bureau de douane ou à régulariser leur situation selon les lois et règlements du pays/territoire douanier d'importation. / obvezujem se pridržavati se ovih zakona i propisa i ponovno izvesti ovu robu u roku koji je određila carinarnica ili regulirati njen status u skladu sa zakonima i propisima zemlje/carinskog područja uvoza. d) confirm that the information given is true and complete. / certifie sincères et complètes les indications portées sur le présent volet. / potvrđujem istinitost i potpunost navedenih podataka	At / A / U Customs Office / Bureau de douane / Carinarnica Date (year/month/day) Date (année/mois/jour) Datum (god./mj./dan) Place Lieu / Mjesto Name Nom / Ime Signature X Signature / Potpis

Source: from the company archive

The document/carnet itself indicates the method of transit of the goods and the name of the forwarder, similarly to the bill of lading. The temporary export of goods is also accompanied by an invoice, which specifies the exact name of the goods, the price and everything contained in the invoice, but at the end of the invoice it is pointed out that the said goods have no commercial value and are therefore exempt from paying taxes in the country into which they are imported (Matić, 2004: 164).

Ultimately, it can be concluded that the import and export process is accompanied by documentation that proves the condition of the goods being imported-exported, their value, the method of delivery and the conditions of delivery. Such a procedure and its accuracy is important for the buyer and supplier because it provides assurance that the goods will be delivered according to the ordered model, but all the mentioned documentation also plays an important role in determining the insurance fee in case of damage or loss of the goods. In any case, it is important to point out that the import-export process is complex, but for companies engaged in foreign trade, the key process of their business is the same (Matić, 2004: 165).

The customs procedure related to the ATA carnet is carried out by the border customs office. Considering their role in this process, customs offices in countries involved in the process of transporting goods can have the following role:

- customs office of the country of temporary export (entry and exit)
- customs office of the country of transit (entry and exit)
- customs office of the country of temporary importation (inbound and outbound).

The transportation of goods and the implementation of customs control measures in the ATA carnet system is as follows: one country of temporary export - one country of transit - one country of temporary import. However, transport can also take place between two countries, i.e. without a country of transit and even through several countries of transit. On the other hand, there may be several countries of temporary import (eg holding fairs in several different countries in a short period of time).

It is very important to point out that the goods cross the border using the ATA carnet quickly and easily without the involvement of the forwarder, but with compliance with certain international rules and forwarding rules, namely:

- the goods will be re-exported and imported in the same form, condition and volume in which they were temporarily imported,
- the goods remain in the ownership of a person outside the country of temporary importation,
- the goods are used exclusively by the person visiting the temporarily imported areas (cannot be rented or pledged).

The use of the ATA carnet is accepted for transport across the country under the conditions of the ATA Convention. The advantages of the ATA carnet for companies are:

- customs, tax or deposit costs are waived for the exporter,

- for customs, the ATA carnet represents less administration and the certainty that export duties will be charged if there is no re-import,
- easier control of goods that have no commercial value (lower risk of theft or loss of goods during transport),
- simplified border crossing because only one document is used for all customs operations.

The ATA carnet in transport certainly simplifies the procedure for entering and leaving the country for both companies and customs.

3.3. ATA carnet and shipping

ATA carnet and shipment are two terms related to international trade. The ATA carnet is an international document that is used for the customs clearance of goods that are temporarily exported from one country to another as part of a business event, such as fairs, exhibitions, seminars and the like. The ATA carnet consists of several pages and accompanies the goods during the entire business trip. With the ATA carnet, goods can be released from customs in all member countries of the ATA system, which includes more than 80 countries (Zelenika, 2006:228).

Shipping refers to the process of sending goods from one country to another. This includes all steps in the process, from packing the goods, preparing the necessary documentation, organizing transport to the destination and delivering the goods to the customer. As part of the shipping process, it is necessary to ensure that the goods are properly packed, transported and secured in accordance with current regulations in order to prevent possible damages or losses (Zelenika, 2006:228).

Thus, both the ATA carnet and shipping are important aspects of international trade and help facilitate the process of exporting and importing goods between different countries. From transport carnets in the shipment of goods the most important are Carnet TIR and ATA. The TIR Carnet is a special document created to simplify customs formalities when moving road motor vehicles from one country to another, based on the Customs Convention on the International Transport of Goods on the Basis of the TIR Carnet (Matić, 2004:162). In order for a road vehicle to be able to bear the TIR mark and use the simplified customs procedure when crossing multiple state borders, i.e. customs border crossings, it must meet the prescribed conditions, and the basic condition is that the cargo area is completely separated from the vehicle cabin and that the doors (if (i.e. van, refrigerator or similar vehicles) can be affixed with a customs seal and that the cargo area in which the transported goods are located cannot be entered without removing the customs seal (Zelenika, 2006:228).

On the transport route, the carrier must have: a TIR carnet for the vehicle in question and for the cargo on it, a certificate that the vehicle meets the conditions under which a TIR carnet is obtained, an attached blue identification plate with a TIR mark of a certain size, an international waybill or some other document containing necessary information about the goods. In addition, the carrier must have a carnet for the vehicle, an international traffic book, and the driver of the vehicle must have an international driver's license. The carnet contains the so-called manifest, which contains a list of the goods being transported. If there is damage to the customs seal, traffic accident, total or partial loss or theft of goods, etc. during transport, it is necessary to immediately inform the issuer of the carnet and other authorities in order to establish the factual situation in the minutes (Matić, 2004:162).

"ATA Carnet" is a document that replaces national customs documents for the temporary import of certain goods and that includes internationally recognized guarantees to cover import duties and taxes, provided that it is issued and used in accordance with the conditions provided for in the Istanbul Convention. The carnet can only be used for temporary import or export of goods that will remain unchanged (Matić, 2004:164).

The customs office checks the correctness and validity of the Carnet, determines whether the goods that can be transported with the Carnet are listed in it, whether the goods have characteristics on the basis of which it will be possible to establish the identity when returning abroad, and if necessary, they will put appropriate customs marks on the goods. Goods that entered the Republic of Croatia under the Carnet must be returned from the Republic of Croatia in the same condition. The advantages of temporary import of goods under the ATA Carnet are that the customs procedure is simplified, the entire customs procedure is performed at the border crossing, either when entering the country or when leaving the country.

If the guarantor does not provide evidence of the return of the goods to the country within six months, the procedure for the final export of the goods is carried out. In the country of transit, the ATA carnet is replaced by a customs declaration for the transport of goods. The entry customs control the customs characteristics and documents and determines the deadline for the declaration of the goods to the exit customs, fills in and certifies the sections for customs clearance and transit of the goods. If he puts his customs marks, then he puts and notes in the section of the world customs seal and separates the lower part of the transit slip (Ivaković, Stanković, Šafran, 2010).

The customs office of exit checks the customs marks and documents and fills in or verifies the sections. Confirmation of a specific customs office on discharge of debt on both transit slips. The lower part of the second coupon is separated, it is certified and submitted to the customs office as a confirmation of the goods leaving the country. If, after the deadline for declaring the goods to the exit customs, the entry customs do

not receive a confirmation of the exit of the goods from the country, then a notice is sent to the guarantor about non-disbursement of the carnet. He is obliged to obtain evidence within a certain period, if he does not do so in the country of temporary import, the procedure for customs clearance of the goods is initiated (Ivaković, Stanković, Šafran, 2010).

The exit customs office reconciles the data from the carnet with the actual state of the goods and if it finds a match, then certifies the white coupon for re-export, registers the carnet in the controller, separates the lower part of the white coupon for re-export and delivers it to the entry customs office as a confirmation of the goods leaving the country. If he finds irregularities (exceeded deadline for return of goods, expired validity of carnet, condition of goods does not match, etc.), he carries out the appropriate procedure. If, after the deadline for return abroad, the customs office that approved the temporary import does not receive a confirmation of the exit of the goods from the country (certified lower part of the white coupon for re-export), it sends the national association guaranteeing the ATA carnet a notice about the outstanding carnet (Ivaković, Stanković, Šafran, 2010).

The guarantor association has the right to a period of six months to obtain evidence of the return of goods abroad. At the end of that period, the customs office sends the guarantor a request for customs collection. According to the ATA Convention, the customs office is obliged to accept the certification of the carnet, i.e., a separate coupon, by the customs authorities of another country that is a signatory to the convention as proof of the cancellation of the carnet (Zelenika, 2005).

3.4. The role of national chambers of commerce in the application of the ATA carnet

There is only one chamber of commerce in each customs territory; however, there may be multiple carnets issuing associations within the purview of chambers of commerce to issue and deliver carnets to local businesses. Various associations can appoint customs authorities. Before implementation, all associations and chambers must join the international guarantee chain (a risk management program managed by an international organization). The guarantee chain provides mutual guarantees, guaranteeing to the customs administrations that in the case of misuse of the carnet by any member of the chain, the resulting duties and taxes will be paid.

In case of misuse, the customs authority is authorized to claim import duties and taxes in its own country within one year after the expiry of the ATA carnet. In addition to issuing carnets, chambers of commerce and associations also have the task of coordinating with chambers in other countries in order to prevent abuse of ATA carnets.

The World Customs Organization (WCO) monitors international conventions that regulate ATA carnets and the temporary importation program. The International Chamber of Commerce (ICC), through its special body, the World Chamber Federation (WCF), manages the international guarantee chain. It further established the World ATA Carnet Council as a meeting and administrative platform for all NGAs worldwide (<https://www.trade.gov/ata-carnet>).

In the Republic of Croatia, ATA carnets are issued to legal and natural persons. Papers can be bought in every county chamber in Croatia. In addition to the ATA carnet stationery, it is necessary to fill out the Application for Issuing an ATA Carnet and the User's Statement of Undertakings. The use of the ATA carnet is also foreseen for transit through the country, under the conditions of the ATA convention. In addition to the simplicity of crossing the border, the advantages of the ATA carnet include the abolition of VAT and customs costs and deposits to the exporter, the reduction of customs formalities, at the same time the carnets simplify border crossing, i.e. they enable exporters and importers to use only one document to resolve all customs formalities (ATA carnet, http://prometna-zona.com/spedicija/ata_carnet).

In the Republic of Croatia, the Croatian Chamber of Commerce (CCC) is responsible for issuing ATA carnets. CCC is authorized by the Customs Administration, and since November 1, 1996, it has been an active member of the ATA system within the publishing-guarantee chain under the auspices of the International Chamber of Commerce from Paris.

4. EMPIRICAL RESEARCH OF THE ADVANTAGES AND DISADVANTAGES OF USING THE ATA CARD IN INTERNATIONAL TRADE

4.1. Overview of existing research

There are a large number of research on ATA carnets that look at the role of the ATA carnet from an economic and traffic perspective. Since the topic of this paper is primarily related to the role of the ATA carnet in the economic activity of the company during temporary import and export, more research has been done in this area. Ivaković, Stanković, Šafran (2010) describe in detail the procedures for the flow of goods at the international level, including the use of the ATA carnet as an instrument for facilitating the flow of goods in specific situations that do not have a direct commercial effect. Arefkina (2011) points out that the application of the ATA carnet has significantly accelerated the flow of goods that are necessary for the promotion of the company, which also reduces the cost of the company's international operations. Modern business significantly relies on the increasing use of digitalization, so Bernard (2021) points out that the digitalization of ATA carnets has additionally accelerated the processes of transit of goods and monitoring the return of goods after their use from the position of ATA carnets. McKinley (2021) and Wilson-Maxwell (2018) consider the application of the ATA carnet from the perspective of different industrial cities, concluding that the usefulness of the ATA carnet for each company derives from its economic and business activities.

Bernard (2021) states that the ATA carnet is an international document that is used for the temporary import of goods without paying customs and tax duties. This document is especially useful for business travelers, such as artists, athletes, journalists or others who travel with equipment they need to use in another country. Previous research by McKinley (2021) and Wilson-Maxwell (2018) on the ATA carnet has mainly focused on its practical application in international trade and the benefits it provides for business entities.

Arefkina (2011) analyzed the application of the ATA carnet in practice and concluded that this document can be useful for companies that often travel to international fairs and exhibitions, as it allows them to export equipment and other goods without paying customs duties and taxes in each country they travel to. Also, the ATA carnet can reduce the administrative burden that companies have to go through when exporting goods, which can save time and money.

Research by Ivaković, Stanković, Šafran (2010) showed that there is a connection between the use of ATA carnets and an increase in the export of goods. According to the research, companies using the ATA carnet tend to export more goods to more countries, which can contribute to an increase in the total export of goods for a country or region. Research also shows that there are some obstacles in using the ATA carnet. For example, some companies are not aware of the existence of this document or do not know how to use it, and

some countries have different procedures and requirements for applying the ATA Carnet, which can lead to administrative difficulties for companies using it.

In short, previous research on the ATA Carnet shows that this document can be useful for companies engaged in international trade and can contribute to increasing the export of goods. However, there are also some obstacles in the use of the ATA carnet that can make it difficult to apply it in practice. On the basis of all the mentioned researches, for the purpose of creating this work, empirical research was conducted, whose results will be presented in the rest of the work.

4.2. Research methodology

For the purpose of this paper, empirical research was conducted through in-depth interviews in three companies from different industries: textile industry, machine sales and service, and alcohol industry. These are companies that operate on the international market and through their activities often participate in the processes of international exchange of goods, as well as the transit or temporary importation of goods for the purpose of temporary work, promotion or development. The research instrument was an in-depth interview consisting of 13 questions. The first three questions were questions related to the company's activities, the geographical area of the company's work and the company's structure, the other 10 questions were related to the application of the ATA carnet in the company's operations. The results of the research are presented through a qualitative analysis, where for each question are shown the answers of each company that participated in the research.

4.3. Research results

Table 1 summarizes and presents the research results obtained through in-depth interviews.

Table 1. Results of research on the application of ATA carnets in Croatia

Question	Company for the sale and service of machines	Company for the production and sale of textiles	Company for the production and wholesale of alcoholic products
1. How often in your business do you use an ATA carnet during the year?	Every time we go for service in third countries, which is about 3 times a month.	When we go to fairs and presentations, about 5-6 times a year	About 2 times a month.
2. In what situations do you use the ATA carnet the most?	Service of machines, for the transportation of tools and raw materials.	When we go to fairs or business meetings in third countries for	For beverage fairs, for export of promotional samples.

		temporary export of clothing samples	
3. What are the advantages of using an ATA carnet?	The amount of export documentation is reduced, The process of export-import of goods that are not for sale is accelerated and cheaper.	Cheaper and faster.	Transit of promotional goods is much simpler, there are no customs complications.
4. What are the risks in using the ATA carnet?	We don't see any risks.	There is a risk if samples are stolen, so it is necessary to prove that the goods did not remain in the country of import.	Not returning the goods to the country of export.
5. In your opinion, how much does the process of the flow of goods speed up with the ATA carnet?	Surely 2 to 3 times	According to previous experience in about 7 days surely.	Very fast.
6. In your opinion, how much cheaper is the flow of goods with an ATA carnet?	It is significantly cheaper because there is no additional cost of the forwarder.	It's certainly cheaper.	It's not so much cheaper as it is easier.
8. How much does CCC help you in the procedure of issuing an ATA carnet?	That's enough, most of them are issued through the Digital Chamber application	Entirely through the Digital Chamber application.	It helps a lot through its applications.
9. Do you think that many entrepreneurs are familiar with the advantages of the ATA carnet in Croatia?	Not really.	We are not sure.	I don't think so, we should work a lot more on promotion.
10. To what extent is the procedure for issuing ATA carnets adapted to digital possibilities in Croatia?	Entirely.	There are digital systems for issuing ATA carnets and they work very well	Very good

Temporary import is the procedure of importing goods into the country for a temporary period, without paying customs and other taxes and fees, with the aim of using these goods for a specific purpose, which is

usually limited by time. This is usually used in situations where goods are imported into a country only for temporary use, and after they are no longer used, they are exported from the country.

Table 1 shows the results of research on the application and usefulness of the ATA carnet in the Republic of Croatia. From the aforementioned research, it can be seen that the mentioned entrepreneurs mostly use the ATA carnet for the transit and temporary export of goods intended for business improvement. The ATA carnet is recognized by all entrepreneurs as an instrument that facilitates business operations and the flow of goods that have no commercial significance in third countries. In issuing ATA carnets, the Croatian Chamber of Commerce plays a major role and has significantly accelerated the process of issuing carnets with its Digital Chamber application. The ATA carnet is not intended to speed up the flow of goods, but to facilitate the temporary importation of goods without paying customs duties and taxes. The ATA carnet is an international document that enables the passage of goods through customs borders without customs formalities and without payment of customs duties and taxes in the countries into which the goods are temporarily imported, provided that the goods are returned to the country from which they started after temporary importation. This means that the ATA carnet facilitates the customs procedure and saves time, but does not speed up the physical flow of goods.

Respondents stated that some of the main advantages of using an ATA carnet are:

- Saving time and money: Using an ATA carnet allows faster and simpler customs clearance of goods, which means that time and money can be saved that would otherwise be spent on the customs clearance process every time the border is crossed.
- Facilitates business: the ATA carnet facilitates international business because it eliminates the need to submit customs declarations every time goods are temporarily imported or exported to a foreign country.
- Reduces administrative burden: Using an ATA carnet reduces the administrative burden for companies because they do not have to fill out and submit various customs documents for each country they visit.
- Facilitates border crossing: ATA carnet facilitates border crossing because customs officers recognize this document and know that the goods have been temporarily imported into the country and are expected to be exported.
- Used in many countries: the ATA carnet is used in more than 100 countries around the world, which makes it very useful for companies operating on the international market.

In short, the ATA carnet is a useful document that facilitates the temporary import and export of goods to a foreign country, and the main advantages are saving time and money, reducing the administrative burden and making it easier to cross borders.

Applying temporary import can be useful in many situations, such as:

- Exhibitions and fairs - Companies can use temporary importation to exhibit their products at international fairs and exhibitions, without having to pay high customs and other taxes.
- Sports events - Temporary importation can be used to import sports equipment and other materials for sports events, such as the Olympic Games, the World Cup in football and other sports competitions.
- Construction industry - Temporary importation can be used to import construction machinery and construction site equipment, which can be useful for companies participating in international projects.
- Works of art - Temporary importation can be used to import works of art used in exhibitions and museums.
- Research and development - Companies engaged in research and development can use temporary importation to import equipment and materials for their research.

The use of temporary import in practice allows companies and individuals to save money and time, because they do not have to pay high customs and other taxes on the import of goods that are used only temporarily. However, it is important to note that there are a number of rules and regulations that must be followed when using temporary importation, so it is recommended that you consult with a custom professional or attorney before using this procedure.

Research has shown that there are also risks in using the ATA carnet, namely:

- Unforeseen costs: Although the ATA carnet is used to avoid paying customs and tax duties when importing and exporting goods temporarily, there may be additional costs associated with using the carnet, such as processing and insurance fees. These costs may vary depending on the country where the carnet is used.
- Loss or theft of the carnet: The ATA carnet is a valuable document that represents valuable goods that are temporarily imported or exported. If the carnet is lost or stolen, there may be a delay in the transport of the goods, as well as additional costs for obtaining a new carnet.
- Unforeseen tax requirements: Although the ATA carnet is used to avoid paying customs and tax duties, there are situations in which additional tax or customs clearance may be required for goods imported or exported using the carnet. This can happen if all conditions of the carnet are not respected, such as exceeding the time limit or using the carnet for purposes other than those for which it was issued.

- **Incomplete documentation:** Incorrect or incomplete documentation can lead to delays in the transport of goods, as well as additional costs for obtaining new documentation or for paying customs and tax duties. Therefore, it is important to ensure that each item in the carnet is accurately documented and that all necessary documents are attached.
- **Problems with customs services:** Different countries have different laws and regulations regarding the import and export of goods. Therefore, there may be problems with customs services that can lead to delays in the transport of goods, as well as to additional costs for obtaining new permits or for paying additional tax and customs duties.

For the safe use of the ATA carnet, it is recommended that you get detailed information about the regulations that apply in the country to which you plan to export the goods, and comply with all the rules and regulations regarding the use and storage of the goods. It is also important to provide documentation and take care of the security of the ATA Carnet during the entire process.

According to the conducted research, the awareness of entrepreneurs in Croatia about the ATA carnet varies depending on the industry and field of business. Entrepreneurs who regularly do business abroad and often use temporary importation of goods, such as exporters, are generally well acquainted with the ATA carnet. However, entrepreneurs who deal with other types of business or do not often do business abroad, may not be so familiar with this document.

In order to raise awareness about the ATA carnet and its advantages for international trade, there are various initiatives and educational programs implemented in Croatia. For example, the Croatian Chamber of Commerce (CCC) conducts training on the ATA carnet and other aspects of international trade, while the HGK and the Croatian Customs Administration are trying to promote the use of the ATA carnet and facilitate the process of issuing it to entrepreneurs in Croatia. All respondents believe that work should be done on the promotion and benefits of using the ATA carnet in the public, because a large number of entrepreneurs are not fully aware of the advantages of the ATA carnet.

4.4. Limitations and recommendations for future research

During the research, the biggest limitation was finding companies that use the ATA carnet or are engaged in activities in which the application of the ATA carnet is possible. Due to the reduced number of companies that use the ATA carnet in the Republic of Croatia, the research sample was also reduced, so this is the biggest limitation of the research in this paper. Since the research was focused on service and sales of textiles and the alcohol industry, the research itself did not cover all activities that use or could use the ATA carnet in their business. It would certainly be good in future research to include tourism activities and food and

medicine producers who appear at international fairs, thus making an interesting target group that could use the ATA carnet. In future research, the research sample should definitely be increased in order to determine how many entrepreneurs actually use ATA carnets and how useful they are.

5. CONCLUSION

The ATA carnet is an international document that is used for the customs clearance of goods that are temporarily exported from one country to another as part of a business event, such as fairs, exhibitions, seminars and the like. The ATA carnet consists of several pages and accompanies the goods during the entire business trip. Shipping refers to the process of sending goods from one country to another. This includes all steps in the process, from packing the goods, preparing the necessary documentation, organizing transport to the destination and delivering the goods to the customer. As part of the shipping process, it is necessary to ensure that the goods are properly packed, transported and insured in accordance with applicable regulations to prevent possible damage or loss. Thus, both the ATA carnet and shipping are important aspects of international trade and help facilitate the process of exporting and importing goods between different countries. Previous research on the ATA carnet has mainly focused on its practical application in international trade and the benefits it provides for business entities.

For the purpose of this paper, empirical research was conducted through in-depth interviews in three companies from different industries: textile industry, machine sales and service, and alcohol industry. These are companies that operate on the international market and through their activities often participate in the processes of international exchange of goods, as well as the transit or temporary importation of goods for the purpose of temporary work, promotion or development.

Research in this paper on the application of the ATA carnet in practice has shown that this document can be useful for companies that often travel to international fairs and exhibitions, as it allows them to export equipment and other goods without paying duties and taxes in each country they travel to. Also, the ATA carnet can reduce the administrative burden that companies have to go through when exporting goods, which can save time and money.

It has also been shown that there is a connection between the use of ATA carnets and an increase in the export of goods. According to the research, companies using the ATA carnet tend to export more goods to more countries, which can contribute to an increase in the total export of goods for a country or region.

The research also shows that there are some obstacles in using the ATA carnet. For example, some companies are not aware of the existence of this document or do not know how to use it, and some countries have different procedures and requirements for applying the ATA Carnet, which can lead to administrative difficulties for companies using it.

In short, previous research on the ATA Carnet shows that this document can be useful for companies engaged in international trade and can contribute to increasing the export of goods. However, there are also some obstacles in the use of the ATA carnet that can make it difficult to apply it in practice.

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