

Dear members of the ICC WCF/ATA international guarantee chain,

Please find attached a Note ([Diexp/Coana Note n° 0.120](#)) that ICC received from the Brazilian Customs Administration on 03 December 2021. It can also be found at the Brazilian Customs' website: <https://www.gov.br/receitafederal/pt-br/assuntos/aduana-e-comercio-exterior/manuais/carne-ata>.

The Note, issued on 26 November 2021, notified the closure of ATA Carnet operations in Brazil as of 01 January 2022 due to the absence of a valid guaranteeing association in the country. It also specified the consequences of such closure on both ATA Carnets issued outside of Brazil (foreign ATA Carnets) and ATA Carnets already issued in Brazil (Brazilian ATA Carnets) and in circulation; and gave some guidelines.

Among all guidelines, the Note implied that after 31 December 2021, Brazilian Customs will stop accepting foreign ATA Carnets for temporary admission, this rule applies to all ATA carnets already issued before 31 December 2021. After 31 December 2021, carnets will be accepted to regularise a temporary admission already granted before the 31 December 2021 deadline. The liability of the Brazilian guaranteeing association remains unchanged on ATA Carnets already admitted into Brazil before 31 December 2021. It also specified the conditions to use replacement carnets. Please see the Note for details of the guidelines and advise your issuing associations and holders accordingly.

The Note further mentioned that *"After 12/31/2021: it is no longer possible to grant temporary admissions and temporary exports under the ATA Carnet. As a result, after 12/31/2021, the national guaranteeing association is no longer liable for import duties and taxes or any other sums due in case of non-compliance with the conditions of the temporary admission granted in Brazil or in another contracting party of Istanbul Convention, even if the temporary export was granted before that deadline"*. This paragraph implies that after 31 December 2021, Brazilian Carnets already issued and in circulation should NOT be accepted in other countries/territories for new requests of temporary admission, otherwise, the duties and taxes are not ensured.

This point must be clarified. Considering that the deadline is approaching, and that the content of the Note from Brazilian Customs has direct implications on Customs authorities in other countries/territories, ICC has shared the Note with WCO and invited WCO to share it with contracting parties to the ATA/Istanbul Conventions. ICC considers that the seriousness of the current situation warrants full transparency and raising awareness about the risks arising out of the use of Brazilian Carnets submitted for temporary admission after 31 December 2021 (if any). Members are therefore invited to share urgently the Note with their customs authorities and to inform the Secretariat about the reaction of said authorities.

Kind regards,

Yuan Chai
ATA Carnet Manager
Global Membership & Services
Department
T +33 (0)1 49 53 28 68
E yuan.chai@iccwbo.org