Hints and Tips for shipping GPR and other electronic Instruments overseas by air
1 General

At the outset, it should be stated that National Customs borders exist to prevent import of illegal goods/substances in to a sovereign state, and to extract monies in the form of duties and taxes from anyone/company importing legal goods into that state. Generally, 99% of all goods/traffic crossing a border are doing so on a permanent basis, and so the customs formalities that are set up are there to accommodate the vast majority of traffic crossing the border. Thus those seeking to temporarily import goods are immediately at a disadvantage relative to those seeking to permanently import the goods. Some countries are better than others at dealing with temporary imports and it is best to seek advice from someone you know, or your trade attache in your Embassy or consulate.

The European Union (EU) is a common customs zone, meaning goods can be shipped from one EU state to another without having to complete customs formalities. This is different from the European Economic Area (EEA), which is a free trade area comprising the EU, Norway, Liechtenstein and Iceland. (Note Switzerland is neither EU nor EEA). If travelling between the EU and an EEA state, customs formalities still have to be completed, and VAT may have to be paid at the point of entry, but not import duty. If you complete the necessary paperwork on entry, then you should be able to reclaim the VAT when you re-export the goods.

2 Document Types

2.1 ATA Carnet

An ATA Carnet is a passport for goods. It is intended for non-commercial, or non-profit purposes. For example, it can be used for taking equipment to an overseas exhibition, or to make trials where no fee is received, or a demonstration to customer. It is not intended to be used where the use of the equipment would result in a commercial gain in the foreign country, for example a paid survey. If you are travelling with the goods, then a Carnet should always be your first choice as you get all of the administration and costs upfront in your home nation, and this allows you cost free and documentation free importation into your country of destination, of which there are 84 countries worldwide signed up as accepting ATA Carnets.

Greater detail on the procedure for obtaining and use of a Carnet and a list of participating countries can be found at https://www.gov.uk/ata-and-cpd-carnets-export-procedures.

A Carnet comprises the following pages:

A master, or top page which define your goods, serial numbers and values.
An export page and counterfoil, both of which should be stamped when you export your home country.

A temporary import page and counterfoil both of which should be stamped when you import the goods into the foreign country.

A Re-export page and counterfoil both of which should be stamped when you re-export the goods from the foreign country.

A re-importation page and counterfoil which should be stamped when you re-enter your home country.

Currently 84 countries (excluding the EU which is considered a single country as far as an ATA Carnet is concerned) are in the Carnet association. A list of these can be found on http://www.atacarnet.com/carnet-countries. Once procured a Carnet allows the free travel of the equipment in to the country of destination, including transiting through countries on-route. The route to procuring a Carnet varies from country to country. In the UK, one can be procured via the London Chamber of Commerce (LCC) or other designated Chamber's of Commerce, and all the application forms can be completed on line. A fee is payable to the issuing authority, but most importantly a bank guarantee or insurance policy is also required. This guarantee is intended to pay the customs duties and taxes, payable should the goods be permanently left in any of the countries where the goods have been imported. In the UK, the LCC has an insurance system where the applicant pays a small insurance premium which would then pay the necessary duties and taxes to the customs authorities of the foreign country should the goods be permanently left there.

A bank guarantee fulfils much of the same task as the insurance policy. The amount of insurance/guarantee required varies from country to country depending on the import tariff prevailing in particular countries.

When applying for a Carnet it is required that each country you intend to visit is specified (see above paragraph for relevance), including those transited. Transiting usually means you will be going into a country and coming back out of it within 24-48 hours. Temporary import and re-export pages are for longer visits. There is generally no penalty for adding additional countries, so if you think you may get diverted from your chosen route of travel, then it is wise to adding a couple of additional likely countries as contingency in case your plans get changed whilst overseas.

It is critical all the pages and corresponding counterfoils get stamped as you cross each border point, as this is your proof that the goods have been re-exported and finally re-imported back into your home country.
If shipping the goods by a courier company, then make it absolutely clear to the courier company that the Carnet vouchers have to be stamped at each border point, AND the carnet MUST remain with the goods at all times. For this reason courier companies should be avoided when using Carnets as couriers are not geared up to the carnet processing required. If the goods are to be shipped as opposed to carrying them as accompanied baggage, regular air freight companies are to be recommended. Freight companies do have the necessary administration procedures in place, for the processing of Carnet’s.

Pitfalls of using a Carnet

They can be expensive to obtain.

If using a courier company, the Carnet can get lost.

If not shipping the goods as accompanied baggage, the Carnet may not get stamped at each border crossing, resulting in a claim for import duty (a call on your insurance policy or bank guarantee) which you then have to defend, by obtaining a certificate of location from your local Customs office, which is just an official proof that the goods are back in your home country.

2.2 Other forms of Temporary Import

If you are not able to use a Carnet, then you have two border crossings to negotiate, the export and subsequent re-import into your home nation followed by the import and subsequent re-export from the foreign state.

When temporarily exporting from your home country it is important to do so in a manner that allows duty and tax free re-importation. If exporting from the EU, it is important that your export agent draws up a form C88 which is stamped by Customs, as this is the document which EU Customs authorities will recognise as being official proof that the goods originated from within the EU.

2.3 Importation in to a foreign country

Every country has its own set of import regulations, the general purpose of which is to extract money in the form of import duties and taxes from those seeking to import goods. Things are eased if you can ship the goods to a company or institution in the country of destination, so that they can handle the temporary import issues as quite often, if a temporary import is possible, a bond has to be placed with customs which can be reclaimed upon re-export.
Whether sending goods by freight, or hand carrying, it is important that accompanying commercial invoices state that the goods are for temporary use in country of destination, and will be re-exported immediately following use in that country. Values and serial numbers should be stated, sign all invoices and if a company stamp is available, stamp the invoice as well to help assure the foreign customs that the invoice is genuine. It may also be useful to state on the invoices that the goods are for your personal use and will be re-exported when you leave the country. Download and take a copy of the manufacturers data sheet as well in case you have to persuade a customs officer that the instrument is real. If you are working with, or for, an institute in the country of destination ask them to write you a letter stating this fact and that the goods you are bringing with you are for use on that specific project and will be re-exported following the conclusion of the project.

Sometimes the customs officers at the point of importation will stamp your passport with the details of the goods, so when you exit the country the customs officers can check that any goods being imported are re-exported when you leave the country.

2.4 Duplicate List (this may be a UK specific procedure)

If you are travelling out of the UK to a country outside of the EU or EEA, then to prevent having to pay import duty and VAT upon re-entry, then it is possible to use a procedure called a duplicate list, which is really a straightforward way of proving the goods originated in the UK/EU and therefore are not subject to import duty and VAT upon re-entry. Note, for the purposes of a duplicate list EU origin is any item that is either manufactured in the EU or that is imported into the EU and has had import duty and VAT paid on it, can be classed as being of EU origin.

See [https://www.gov.uk/temporary-exportation-from-the-uk-export-procedures](https://www.gov.uk/temporary-exportation-from-the-uk-export-procedures) for further details and for a C&E 1246 download so you can fill out the form ahead of arriving at the airport.

The procedure is:

a) Prepare a commercial invoice showing the description, quantity, serial number and value of the goods, this can be on your company/institution letter head, and addressed to yourself. Make sure, if you are VAT registered, that the invoice shows your VAT registration number on it.

b) On arrival at the airline check-in desk tell the check-in staff you have a duplicate list and need to see Customs – stress Customs otherwise they will send you to the VAT reclaim desk which is different.

c) See the Customs officer, and tell them you need a duplicate list, and show them your commercial invoice, and if pre-filled in your C&E1246. If you have not pre-filled in this form, they will give you one and it should be filled out in duplicate with the same
information as on your commercial invoice. The officer will probably ask to see a random item from the goods you are exporting to check the accuracy of your invoice.

d) The customs officer stamps both copies, gives you one copy and sends you on your way, as this is now an official receipt stating you are temporarily exporting goods.

e) Upon your arrival back at the EU border point, go through the red, goods to declare channel, and give the Customs officer your stamped copy of the duplicate list. The officer may ask to check some of the goods are as per the list, and assuming all is correct allows you back into the EU without further payment of import duty and VAT.

2.5 Shipment of goods by airfreight

If you are shipping by airfreight, it is important to advise your freight forwarding company that the goods are for temporary export, so that they can complete a form C88 which is the document that customs officially recognise as proof that the goods were exported from the EU. Your air freight company may also be able to help with the temporary import of the goods into your country of destination. The goods should always be accompanied by commercial invoices showing the description and quantity of the goods and their estimated current value.

3 Air shipment of Batteries

This problem is getting worse as battery energy densities increase and airlines (and courier companies as they transport goods by air) are worried about battery fires, particularly in LiIon battery packs. SOME LiIon batteries are powerful enough that they can only be shipped in special containers/packaging, and shipped via specialist freight companies that will pack them, and provide the necessary flight safety certificates. If in doubt check with the battery manufacturer as to whether such packaging is necessary before you ship.

If possible remove batteries from the instruments. Note that recent airline restrictions coming in to play in July 2014, however, mean the airline may insist on you turning the instrument on if you are hand carrying it as cabin baggage, thus you do need to keep a battery to hand to enable you do to this.

If possible do not ship batteries, plan on obtaining them locally at your destination.
If batteries are internal to the instrument and cannot be easily removed, ship the instrument with the batteries in a discharged state, so the instrument cannot be turned on. Note, this does not apply if you are hand carrying the instrument (see above).

Obtain a certificate of flight worthiness for the batteries to carry with you, or ship with the goods, known as a Material Safety Data Sheet (MSDS). These can be downloaded from the web site of the manufacturer of the batteries that you are using. If freighting the instruments, make sure these certificates are very visible to anyone opening your packaging to inspect the shipment. Pack all batteries separately, so there can be no possibility of the terminals contacting anything metallic. State on the outside of all packaging “Not restricted as per Special Provision A67” If the batteries are internal, ask the instrument manufacturer to provide these, or ask them to provide the manufacturer and type of battery used, so you can obtain the MSDS.
Version History

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