Global Transition Plan

Moving from a paper-based document to a digital procedure

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Current Version: November 2023. Last Version: November 2022.
Summary of updates:

- Page 2, adjusted global transition timeline based on discussions at the WCO ATA/Istanbul Convention Administrative Committee meeting on 2 November 2023.
- Page 5, updated graphic.
- Page 8-9, updated the Customs section according to the newly released Customs Preparation Guide.
- Page 18, removed expectations on decisions/action points that have been achieved at the WCO ATA/Istanbul Convention Administrative Committee meeting in November 2022.

1. Background

The ATA Carnet is an international customs document that permits duty-free and tax-free temporary import of goods for up to one year. It contains pre-prepared unified customs declaration forms to be used at each customs border offices and serves as a guarantee to customs duties and taxes. The initials "ATA" are an acronym of the French and English words "Admission Temporaire/ Temporary Admission."

The ATA Carnet is still today a paper-based document, although its digitization (turning the physical paper into an electronic file) and the digitalization of the Carnet-based temporary admission process has been discussed since 2007. The fact is that, given the complicated nature of temporary admission and the complexity of the data exchanges taking place among the various parties involved (ATA Carnet holders and representatives, issuing associations, national guaranteeing associations and Customs authorities), the task has proven to be challenging. The digitalization of the process must be done at an international level in an organized and coordinated way.

The eATA Carnet project aims to digitalise ATA Carnets and their lifecycle management process – from issuance and declarations to transactions and claims. ICC first developed its eATA concept in 2016. With the support of the World Customs Organization, a pilot project was launched to move from academic research to development and implementation. A brand-new ATA Carnet system has now been developed, comprising various digital tools tailored for a range of stakeholders.

The system has been tested in selected pilot countries since October 2019. Based on the feedback of pilot participants, the system underwent massive enhancement and its official production version was launched in July 2023. From that moment, the eATA Project was transformed from its pilot phase to the global transition preparation phase.

Based on the discussion at the WCO ATA/Istanbul Convention Administrative Committee meeting on 2 November 2023, the following transition timeline was agreed, and Contracting Parties are invited to make necessary preparations accordingly:
- the first group of Customs administrations can be ready to officially accept digital carnets from the beginning of 2025,
- the remaining Contracting parties shift to digital gradually between 2025 and 2026.
- The ATA Carnet procedure is expected to become fully digital by 2027.

It means that from Q3 2024, Contracting Parties ready to use the system may start shifting from paper procedures to digital procedures. Considering that not all countries will be ready at the same time, it is time to consider a global transition plan. This paper will introduce the system, the change of paradigm and practice, the steps to go fully digital, and various use cases during the global transition period when paper countries and digital countries coexist.

This document is prepared for the WCO ATA/Istanbul Convention Administrative Committee to set up a common strategy to carry out the eATA global transition. The content can be enriched, and adjusted in a living manner through dynamic result analysis.

2. Summary of the concept

Moving from paper to digital requires a change of mindset. The goal of the project was to digitalise the paper-based ATA Carnet procedure. While mirroring the paper procedure as much as possible, some new elements compatible with what makes sense in the digital world have to be taken into account. The ATA Carnet real-time lifecycle management system (ATA Carnet System) was designed and developed under this direction from the very start.

From an end user perspective, the concept and the new paradigm defined are the following:

1. Holder orders carnets online through National Issuing and Claims Systems (NICS), the local systems not part of the ATA Carnet system.

2. Holder downloads the ordered carnet into his smartphone wallet (ATA Carnet app) and if necessary, shares it with his representative. The carnet is encrypted and never transmitted in 'open format' on the network.

3. During border crossing, the holder or representative unlocks his wallet and shows a QR code or a transaction code that corresponds to a particular carnet and a specific transaction.

4. Customs officer opens ATA Carnet Customs and scans the QR code or types in the transaction code, sees the detailed carnet info, and confirms transactions.

5. The transaction is recorded, and a confirmation is sent to the holder/representative's smartphone

6. Customs have the possibility to detect potential claims and eliminate unnecessary claims through virtual voucher reconciliation and manage them with National Guaranteeing Associations (NGAs).

3. Overview of the ATA Carnet System Architecture

Let us look at the technicalities of the ATA Carnet digital ecosystem. The image below provides a general overview of its design and architecture: the system per se is made up of five types of components (Exhibit 1-5), while a sixth component (Exhibit 6) represents the national tool(s) developed by each issuing/guaranteeing association.
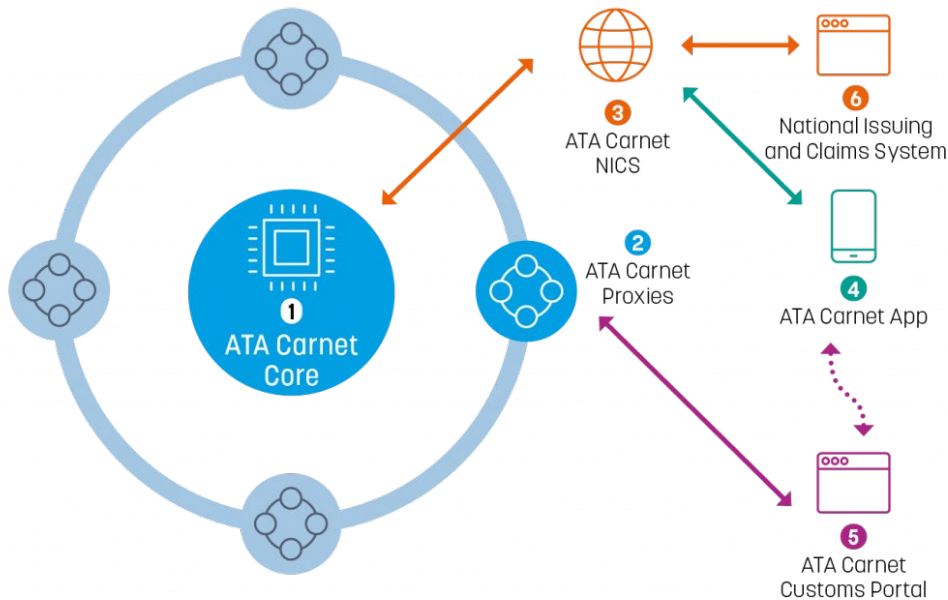
The **ATA Carnet Core** (Exhibit 1) is the central IT system that links the other parts together and ensures that the exchange mechanism is secure and robust. This component includes a user interface with various monitoring, reporting, alerting, and analytics tools developed to enable ICC to manage the eATA digital environment.

ATA Carnet Proxies (Exhibit 2) strengthen the connection speed and enable each user to connect easily to the Core. ICC plans to deploy six proxies around the world. Each proxy will record a copy of all the eATA Carnets issued and can back up the other proxies in case of a technical failure. The **ATA Carnet NICS** (Exhibit 3) provides an application programming interface (API) to enable each country to integrate its own national issuing and claims system (Exhibit 6) with the ATA Carnet Core. Six API bases have been built to cover the entire world. NGAs/IAs can either integrate their systems via one of the six API bases or be hosted separately.

The **ATA Carnet App** (Exhibit 4) is the mobile application provided to Carnet users (holders/representatives). It is a secure wallet where users can store the eATA Carnets purchased from an IA/NGA and prepare border crossing declarations via the app. Each user has a profile and can therefore access the system via any connected device. When an eATA Carnet is issued, users receive instructions on how to download it in the mobile application, and a QR code and a transaction code is created for each declaration. When crossing borders, users simply need to show Customs the QR code or the transaction code.

The **ATA Carnet Customs** portal (Exhibit 5) is the component with a user interface dedicated to Customs authorities. It provides both an API and a standard user interface to create and manage

accounts for Customs offices and officers, manage border crossing operations and follow the lifecycle of eATA Carnets. Customs authorities can choose to use ICC's standard user interface. Customs authorities also have the option to process eATA Carnets using their own digital systems. To do so, they need to integrate their IT system with the ICC system, as IAs/NGAs do. In both cases, Customs authorities can also request ICC to set up a dedicated instance of the portal, which is a virtual computing environment dedicated to one organization and its workloads.

Finally, the *National Issuing and Claims System* (Exhibit 6) represents the digital tool(s) developed by NGAs/IAs and to be integrated with the ICC system. This component is not standardized, as each country has its own specific and unique way of managing issuance and claims. As a result of integration, data or information received from or sent to ICC's ATA Carnet system is standardized. The ATA Carnet system has also been assessed by an external company to verify its security. More assessments are planned in the future as the system evolves.
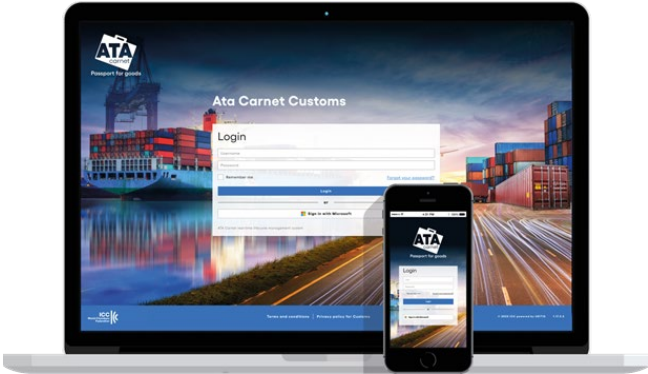
4. Comparison of ATA paper process and the full digital process

Below is a non-exhaustive list of practice comparisons between how the paper carnet is processed and how this will change with the digital carnet during the declaration and transaction process.

Paper process	Digital process
Customs administrations authorise Customs offices and officials to handle ATA Carnets	Customs administrations create accounts for Customs offices and officials to enable them handling eATA Carnets
Holder gets a paper carnet from an issuing association.	Holder gets an eATA ID and Pin from an issuing association and downloads the carnet data into his/her mobile wallet.
To prepare a declaration, the holder/representative fills in required fields in the paper voucher.	To prepare a declaration, the holder/representative types in required fields in the ATA Carnet App. A transaction QR and a transaction code will be generated for each declaration, which is replacing the paper voucher.
At the Customs border, the holder/representative presents the carnet voucher to the Customs official.	At the Customs border, the holder/representative presents the transaction QR or the transaction code to the Customs official.
The Customs official checks the data printed in the paper carnet.	The Customs official checks the data by scanning the transaction QR or by typing in the transaction code, all data will be displayed in ATA Carnet Customs.
The Customs official signs and detaches the paper voucher from the Carnet to record the transaction.	The Customs official digitally commits the transaction declared via the transaction QR or the transaction code. The record is made automatically in the ATA Carnet Customs. If needed, a paper voucher can be printed from ATA Carnet Customs for traditional signature and archives purposes.
The Customs official signs the paper counterfoil and gives the paper carnet back to the holder/representative so he/she can verify the entry made by the Customs official.	Once a transaction is committed, a verification code will be displayed in ATA Carnet Customs, which can be given to the holder/representative to verify the completion of the transaction. A notification will also be given automatically in the ATA Carnet App so the holder/representative can verify the entry made by the Customs official.
In case of error, modifications can be made with the consent of Customs.	In case of error, modifications can be made with the consent of Customs. To do so, holder/representative shall provide a

	cancellation code to Customs, and then edit his/her declaration and redo the transaction.
After transactions, vouchers will be manually matched in order to identify potential claims. In case of claims, the Customs administration notifies its guaranteeing association using its own way established with the NGA.	After transactions, Customs will check the transaction history recorded in ATA Carnet Customs. Thanks to the functionality of data reconciliation, it is much easier for Customs to identify potential claims. In case of claims, Customs administration notifies its guaranteeing association using its own way established with the NGA.
With paper vouchers and counterfoils, Customs can handle special declaration and transaction process, for example, making partial/split consignments, extending the final date of re-exportation/re-importation, using a replacement carnet, and terminating the temporary admission.	With transaction QR / code and ATA Carnet Customs, Customs can handle special declaration and transaction process, see Customs user guide for detailed procedure.

5. How do ATA Carnet stakeholders go fully digital

Holders/representatives

Holders and representatives can download the ATA Carnet app from the App Store or Google Play Store or by downloading the APK file directly. Once the app is installed and an account is created, the user may download the digital carnet by inputting eATA ID and PIN as provided by the IA. Alternatively, representatives can also just receive a link from the holder to open and transact a single declaration without them having to download the ATA Carnet app and registering for an account.

NGAs/IAs

NGAs and IAs can digitise in two ways: if they already have a National Issuing and Claims System that qualifies for integration, they may continue to use their own software to issue carnets. By integrating, they will receive the eATA ID and PIN to be given to the holders.

Alternatively, should they not have a qualified National Issuing and Claims System or not have one at all, they may register to use a generic issuing platform (ICC ATA Gateway) directly. The ATA Gateway allows NAGs and their IAs to issue carnets and is already connected to the ATA Carnet System out of the box, no tweaking required.

Customs

Before the end of the eATA global transition, Customs are invited to use ATA Carnet Customs directly as it does not imply any costs or integration risks. The portal works directly from a web browser.

Integration between the ATA Carnet System and national Customs systems will only be possible after the end of the global transition. However Customs should not underestimate the cost for integration and possible long-term maintenance which must be done and covered by Customs administrations.

To help Customs administrations better prepare for the transition of ATA Carnet from a paper-based procedure to its digital era, an eATA Customs Preparation Guide was prepared by ICC. We strongly recommend each country/customs territory assign a project manager to coordinate internally and communicate externally, especially with ICC, and keep the preparation on track.

1 **Initial date**
Define a provisional switch date with ICC and WCO

2 **Administrative**
Update your training and support framework.
Register region(s), office(s), and user(s) in ACC

3 **Offices equipped**
Equiped offices with internet access, computers
and scanners equivalent

4 **Officials trained**
Train all users that will have a role in the eATA
transaction, from customs admins to officiers

5 **Readiness**
Do your checklist to confirm readiness of offices
and officials, and then confirm your switch date

6 **Go live**
Switch at the defines date.
You are now live with eATA

For details of the Customs Preparation Guide, please visit https://iccwbo.org/business-solutions/ata-carnet/eata-carnet/.

6. Assumptions of this paper

To elaborate the Global Transition Plan and go into detail in the pragmatic use cases, basic assumptions had to be made. These are listed as follows:

- All issuing associations are technically capable to issue paper carnet with eATA ID & pin code from Q3 2023. A common strategy has been agreed by the issuing network in November 2021 that all ATA carnets issued after 01 January 2023 must have synchronous digital records in the global system deployed by ICC. Q1 and Q2 2023 are used as a buffer for the issuing network's readiness.

- However, not all Customs will shift to eATA carnet procedures on the same date.

- Therefore, there will be "paper countries" and "digital countries" during the global transition period.

- "Paper countries" refer to Customs territories where declarations must be made with paper carnets like today.

- "Digital countries" refer to Customs territories where declarations must be made with digital carnet data and transactions are digitally committed using the eATA system as deployed by ICC.

- Digital countries should not be asked to process any paper carnets at all with the exception that they need to validate (activate) paper carnets issued in their countries/ Customs union at the time of departure, so that these carnets can be used in paper destinations. Borders are quite busy, if Customs officers and Carnet holders have to go through the paper procedure and the digital procedure in parallel for every single carnet, we would be concerned that Customs would take the digital procedure as extra work, and holders could blame eATA for making border transactions longer.

- Customs authorities in the country of issue do not need to check the destinations where the carnet will be used.

- Today, apart from validation/activation (certified by the Customs of departure in box H of the Cover page), Customs authorities in the country of temporary admission/transit do not rely on/abide by the entries made by other Customs (in the country of issue or in other countries) to grant the temporary admission/transit. This would avoid obligating digital countries to double their workload to handle both paper carnets and digital carnets except endorsing the cover page of the equivalent paper carnet to accommodate the need of paper countries. For digital countries, they would need to trust the validation/activation made by paper countries on the equivalent paper carnets instead of obligating paper countries to handle digital carnets that they are technically not ready yet.

- Each Contracting Party to the ATA Convention and/or Istanbul Convention shall notify WCO and ICC when it is ready to shift to the eATA carnet procedure. The notification takes into effect after 3 months from the date of receipt. The 3 months would allow appropriate preparations from the user side. We expect Contracting Parties to one Customs Union to shift at the same time, and all offices in one Contracting Party are ready at the same time, i.e. not having paper offices and digital offices in one Contracting Party.

- Upon the receipt of the notification, WCO shall notify other Contracting Parties and ICC, and ICC shall notify the NGA/IA network with a list of digital countries and paper countries so that issuing associations must issue the right type of carnets according to the acceptance of the Customs administration(s) involved in the itinerary. The information will be published online and updated on a regular basis over the global transition period.

- With the lists, the following points are clear to each stakeholder:
    - For holders: the right type of carnets to use at home and abroad.
    - For IAs: the right type of carnets to issue and deliver. And the impact of the transition on carnet discharge and claims.
    - Actions to take when the carnet is returned.
    - For Customs: actions to take at the border. And the impact of the transition on claims.

- The use cases are built to explain what IA, holder, Customs would do in practice.

7. Different use cases during the transition phase

When **the holder applies for a carnet, the holder must specify the destination countries. It will allow the issuing association to deliver the right type(s) of carnets to be used in countries involved in the itinerary.**
Below the different use cases are identified and further explained.

From To	Paper country(ies)	Digital country(ies)	Both
Paper country	Use case 1	Use case 2	Use case 5
Digital country	Use case 4	Use case 3	Use case 6

Use case 1: from a paper country to paper country(ies)

When a holder needs to go from a paper country to another paper country or multiple paper countries, the IA must issue a paper carnet as it has always done until now. eATA ID and Pin are visible to the IA, but the IA does not give them to the holder. So, no change at all from the holder side and from the Customs side.

Holder:

- no change at all, i.e., apply a paper carnet, use it home and abroad as before, and when the temporary admission mission is finished, return the carnet back to the IA for discharge.

IA:

- Issue a paper carnet.
- Do not send the eATA ID & Pin to the holder even though they are displayed in the issuing system.
- When a carnet is returned, check transaction records in the paper carnet to discharge or maintain the security.
- In case of claims, work with NGA as per NGA's instruction.

Customs of departure (paper country):

- no change at all, process the paper carnet as before.

Customs of temporary admission (paper country):

- no change at all, process the paper carnet as usual and manage claims as before.

Use case 2: from a paper country to digital country(ies)

When a holder needs to go from a paper country to a digital country or multiple digital countries, the IA must issue a paper carnet and its digital version must also be delivered to the holder (by providing the holder with the eATA ID and pin). The paper carnet is used in the country of departure/export (paper country) and the digital carnet is used in the country of temporary admission or transit (digital country).

Holder:

- Apply a paper carnet with its eATA ID & PIN.

- Use the paper carnet for activation/exportation/re-importation in the country of departure/export (paper country).
- Download the digital carnet (using the eATA ID/pin) into the ICC ATA Carnet App, then use the digital carnet in the country of temporary admission or transit (digital countries) for importation/re-exportation or transit open/transit close. It means that the holder shall prepare and submit declarations via the ATA Carnet App in the digital countries. This would require all digital carnet to be automatically validated by the system. Should the digital countries require, holders may upload the paper carnet's cover page via the App to demonstrate the validation/activation made in the country of departure/export (paper country).
- When the temporary admission mission is finished, notify the IA, and return the paper carnet back to the IA for discharge.

IA:

- Issue a paper carnet with eATA ID & PIN. Once issuing data is validated, an eATA ID/PIN will be displayed on the issuing system side. IA shall deliver paper carnet together with its eATA ID/PIN to the holder.
- When the carnet is returned to the IA, the IA needs to check both paper transaction records and digital transaction records to discharge or maintain the security.

Customs of departure (paper country):

Transactions related: activation, exportation, and re-importation

- No change at all, process the paper carnet as before.

Customs of temporary admission or transit (digital country):

Transactions related: importation and re-exportation; transit open and transit close

- Login to ICC ATA Carnet Customs.
- Read carnet and declaration data by scanning the transaction QR code or typing in the transaction code.
- If necessary, check paper carnet validated by the country of departure/export.
- Commit the transaction using ICC ATA Carnet Customs.
- Check transaction history using the ATA Carnet Customs and determine if a claim shall be opened.
- If a claim is needed, open and manage the claim with your NGA as before.
- The only change in terms of claims is that you may receive evidence made in the paper country in the traditional format and/or evidence made in digital countries in the new eATA transaction format. For example, you may receive the traditional re-importation counterfoil, or a certificate of location issued in the country of departure (paper country), and you may also receive evidence made in another digital country demonstrating the digitally recorded subsequent transactions, or a certificate of location issued by Customs in the third country. Evidence from paper countries or digital countries shall be mutually recognized.

Use case 3: from a digital country to digital country(ies)

When a holder needs to go from a digital country to another digital country or multiple digital countries.

Holder:

- Apply for a digital carnet.

- Download the digital carnet (using the eATA ID/PIN provided by the IA) into the ATA Carnet App, then use the digital carnet for all transactions home and abroad (since they are all digital countries). It means that the holder shall prepare and submit declarations via the ATA Carnet App at all times.

- When all transactions are completed or the digital carnet will no longer be used, notify the IA for discharge.

IA:

- Once issuing data is validated, an eATA ID/PIN will be displayed on the issuing system side.

- IA shall deliver the eATA ID/PIN to the holder, and no paper carnet will be delivered since all countries in the itinerary are paper free.

- When the holder requested a discharge, IA needs to check digital transaction records to discharge or maintain the security. If there are digital vouchers unused, block the carnet to avoid unauthorized usage after discharge.

- In case of claims, coordinate with the NGA as before.

Customs of departure (digital country):

Transactions related: activation, exportation, and re-importation.

- Login to ICC ATA Carnet Customs.

- Read carnet and declaration data by scanning the transaction QR code or typing in the transaction code.

- Commit the transaction using the ICC ATA Carnet Customs.

Customs of temporary admission or transit (digital country):

Transactions related: importation and re-exportation; transit open and transit close.

- Login to ICC ATA Carnet Customs.

- Read carnet and declaration data by scanning the transaction QR code or typing in the transaction code.

- Commit the transaction using the ICC ATA Carnet Customs.

- Check transaction history using ATA Carnet Customs and determine if a claim shall be opened. Note, Customs can see all transactions history, i.e., transactions made in other countries prior to the arrival to your country. Customs will not see transactions made in other countries after except the final re-importation).

- If a claim is needed, open and manage the claim with your NGA as before.

- In terms of claims, you may receive evidence demonstrating the digitally recorded subsequent importation/re-exportation/transit open/transit close/re-importation, or a certificate of location issued by Customs in a third country. Evidence within the system or outside the system shall be mutually recognized as long as they are certified by Customs administrations.

Use case 4: from a digital country to paper country(ies)

When a holder needs to go from a digital country to a paper country, the IA must issue a paper carnet and its digital version. Customs at the country of departure/export will have to activate both the paper and the digital versions of the carnet, while exportation and re-importation can then be done only digitally. In the country of temporary admission or transit, Customs process the paper carnet.

Holder:

- Apply a paper carnet with its eATA ID & PIN.

- Use the digital carnet for activation/exportation/re-importation in the country of departure (digital country). Please also present the paper carnet for activation in the initial declaration, so that the paper carnet is recognized in other paper destinations.

- Use the paper carnet in the country of temporary admission or transit (paper countries) for importation/re-exportation or transit open/transit close.

- When the temporary admission mission is finished, notify the IA, and return the paper carnet back to the IA for discharge.

IA:

- Once issuing data is validated, an eATA ID/PIN will be displayed on the issuing system side. IA shall deliver paper carnet together with its eATA ID/PIN to the holder.

- When the carnet is returned to the IA, the IA needs to check both paper transaction records and digital transaction records to discharge or maintain the security.

Customs of departure (digital country):

Transactions related: activation, exportation, and re-importation

- Process digital carnets for the related transactions.

- Please do stamp the paper green cover to activate the paper carnet since it will be used in paper destinations.

Customs of temporary admission or transit (paper country):

Transactions related: importation and re-exportation; transit open and transit close

- Process the paper carnet as usual. In the paper carnet, you will see that the green cover was stamped by the country of departure/export, but you will not see the record of exportation in the paper carnet because that transaction was made digitally.

Scenarios to be further analysed

This below two use cases are related to a combination of various scenarios. Therefore, they might need further analysis together with Customs administrations and Guaranteeing & Issuing associations.

Use case 5: from a paper country to both paper countries and digital countries

When a holder needs to go from a paper country to other paper countries and digital countries.

IA

Option 1: issue a paper carnet with its eATA ID & Pin. The eATA ID & Pin would generate a cloned digital version of the carnet. i.e., the carnet number displayed in the paper format and its digital format will be the same, and the guarantee covers both paper destinations and digital destinations.

Option 2: issue twin carnets, one is valid for paper countries (in paper format), and the another is valid for digital destinations (in digital format). To differentiate, the twin carnets' numbers do not have to be identical but cross-referenced.

Holder

- Use the paper carnet in the country of departure/export (for activation, exportation, and re-importation) and in those paper destinations (for importation and re-exportation, or transit open and transit close). Use the digital carnet (either with a cloned number or a cross referenced twin number, depends on the IA's practice) in digital destinations (for importation and re-exportation, or transit open and transit close).
- Return the paper carnet back to the IA after the mission.

Customs at departure (paper country)

- Process the paper carnet for activation, exportation, re-importation.

Customs of temporary admission or transit (paper country)

- Process the paper carnet for importation and re-exportation, or transit open and transit close.

Customs of temporary admission or transit (digital country)

- Process the digital carnet for importation and re-exportation, or transit open and transit close. Note: the activation of this carnet was made in the country of departure (paper country) under the linked paper carnet (with identical number or cross-referenced number).

Use case 6: from a digital country to both paper countries and digital countries

When a holder needs to go from a digital country to paper countries and other digital countries.

IA

Option 1: issue a paper carnet with eATA ID & PIN. The eATA ID & Pin will generate a digital carnet with a cloned carnet number, i.e., the carnet number displayed in the paper format and its digital format will be the same, and the guarantee covers both paper destinations and digital destinations.

Option 2: issue twin carnets, one is valid for paper destinations (in paper format), and the another is valid for digital destinations (in digital format). To differentiate, the twin carnets' numbers do not have to be identical but cross-referenced.

Holder

- Use the paper carnet in paper destinations (for importation and re-exportation, or transit open and transit close). It should also be used in the country of departure/export to get the validation/activation stamp on the cover page.

- Use the digital carnet (either with a cloned number or a cross referenced twin number, depends on the IA's practice) in the country of departure/export (for activation, exportation, and re-importation) and in those digital destinations (for importation and re-exportation, or transit open and transit close).

- Return the paper carnet back to the IA after the mission.

Customs at departure (digital country)

- Stamp the paper carnet's green cover for validate/activate it.

- Process the digital carnet (either with a cloned number or a cross referenced twin number, depends on the IA's practice) for activation, exportation, and re-importation.

Customs of temporary admission or transit (paper country)

- Process the paper carnet for importation and re-exportation, or transit open and transit close. Nothing changed.

Customs of temporary admission or transit (digital country)

- Process the digital carnet for importation and re-exportation, or transit open and transit close.

8. Principles towards the global transition

- Until a revised plan is adopted, the current version of the Global Transition Plan is considered a high-level guidance to Contracting Parties. Contracting Parties are invited to work closely with WCO and ICC to join the ATA Carnet System at an earlier phase, where feasible.

- The shift from paper procedure to digital procedure should not affect the use of paper carnets already accepted before the shift. For example, when a country switches to digital, it is paper-free for new export/ import/ transit open procedures, but for paper carnets already accepted, they shall be accepted for re-exportation, re-importation, or transit close.

- During the transition period, evidence made in paper countries in the traditional format and/or evidence made in digital countries in the new eATA transaction format are mutually accepted. Evidence outside the carnet/system but certified by Customs administrations, such as a Certificate of location may still be recognised.

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