



# Guideline

## Temporary Admission According to Temporary Admission Carnet (ATA Carnet)



The Zakat, Tax and Customs Authority ("ZATCA", "Authority") has issued this procedural Guideline for the purpose of clarifying certain procedures concerning the implementation of the statutory provisions in force as of the Guideline's issue date. The content of this Guideline shall not be considered as an amendment to any of the provisions of the Laws and Regulations applicable in the Kingdom of Saudi Arabia.

Furthermore, ZATCA would like to highlight that the procedural prescribed in this Guideline, where applicable, shall be implemented by the Authority in light of the relevant statutory texts. Where any clarification or content provided in this Guideline is modified - in relation to unchanged statutory text - the updated indicative procedures shall then be applicable prospectively, in respect of transactions made after the publication date of the updated version of the Guideline on the Authority's website.



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## Introduction

This Guideline is issued as per the Common Customs Law issued by Royal Decree No. (M/41) dated 3 Dhul Qidah 1423 H (6 January 2003); and in line with ZATCA's priority to deliver excellent and integral customs and tax services to Customers and Taxpayers, for the purpose of clarifying the operations and procedures for the temporary admission of goods according to the Temporary Admission Carnet (ATA), in accordance with the Convention on Temporary Admission (Istanbul Convention) and annexes thereof.

ZATCA has issued this Guideline to clarify the procedures for temporary admission under the Temporary Admission Carnet (ATA Carnet)

### I: Preamble

#### 1.1- Definitions

Unless the context otherwise requires, the following words and terms -wherever stated herein- shall have the meaning ascribed thereto:

1. **The Authority/ZATCA:** The Zakat, Tax and Customs Authority
2. **Common Customs Law:** The Common Customs Law for the GCC Countries, issued by Royal Decree No. (M/41) dated 3 Dhul Qidah 1423 H (6 January 2003).
3. **Implementing Regulations:** The Implementing Regulations of the Unified Customs Law issued by Ministerial Decree No. (2748) dated 25 Dhul Qidah 1423 H (28 January 2003).
4. **Convention:** Convention on Temporary Admission (Istanbul Convention)
5. **Taxpayer:** Any natural or legal person subject to the Unified Customs Agreement and its Implementing Regulations.
6. **Guaranteeing Chain:** A guaranteeing scheme administered by an international organization to which guaranteeing associations are affiliate



7. **International Organization:** An organization to which national associations authorized to guarantee and issue temporary admission papers are affiliated.
8. **Guaranteeing Association:** An association approved by the Authority to guarantee the indirect fees and taxes and any other sums, and affiliated to a guaranteeing chain.
9. **Issuing Association:** An association approved by the Authority to issue temporary admission papers, and affiliated directly or indirectly to a guaranteeing chain.
10. **Guide:** The guideline for the ATA Carnet.
11. **Temporary Admission Papers:** The international customs document accepted as a customs declaration which makes it possible to identify goods (including means of transport) and which incorporates an internationally valid guarantee to cover import duties and taxes.
12. **ATA Carnet:** The temporary admission papers used for the temporary admission of goods, excluding means of transport.
13. **Customs Duties:** All duties, taxes, fees or other charges which are collected on or in connection with goods, subject to the Common Customs Law.
14. **Indirect Taxes:** which are paid upon import, such as VAT and Excise Tax, in accordance with the tax regulations in force in Saudi Arabia.
15. **Customs Declaration:** The declaration of goods or the statement submitted by the goods owner or its representative, describing the elements and quantity identifying the declared goods in detail according to the provisions of the Common Customs Law.
16. **Customs Broker:** Any legal or natural person licensed to undertake customs clearance for third parties.
17. **Prohibited Goods:** Any goods the import or export of which is prohibited by the state under the provisions of the Unified Customs Law for GCC Countries or any other laws or decisions issued by any competent authorities.
18. **Restricted Goods:** Any goods the import or export of which is restricted under the provisions of the Unified Customs Law for GCC States or or any other laws or decisions issued by any competent authorities.
19. **Fasah Platform:** It is an electronic platform through which import and export procedures are carried out



## **1.2- Guideline Purpose**

This Guideline is a reference to clarify the procedures for temporary admission under the Temporary Admission Carnet (ATA Carnet).

## **II: Temporary Admission Documents**

### **2.1- Documents**

An international customs document accepted as a customs declaration which makes it possible to identify goods (including means of transport) and which incorporates a valid international guarantee to cover import duties and taxes for the temporary admission of goods.

### **2.2- Types of Temporary Admission Documents**

- 1. ATA Carnet:**
- 2. CPD Carnet:**

### **2.3- ATA Carnet:**

The temporary admission documents used for the temporary admission of goods, excluding means of transport.

## **III: ATA Carnet Term**

Goods may be temporarily admitted under the Temporary Admission (ATA) Carnet for a period not exceeding 180 days; provided that the ATA Carnet does not expire during that period.



## IV: Guaranteeing and Issuing Associations of ATA Carnets

### 4.1- Guaranteeing Association

The Federation of Saudi Chambers is the Guaranteeing Association in the Kingdom of Saudi Arabia, and is accredited by ZATCA.

### 4.2- Issuing Association

The Federation of Saudi Chambers is the Issuing Association of the ATA Carnets in the Kingdom of Saudi Arabia, and is accredited by the Authority. The Federation of Saudi Chambers may authorize sub-chambers of commerce and industry in the Kingdom to issue ATA carnets.

## V: Beneficiaries of the temporary admission according to the ATA Carnet:

### 5.1- Beneficiaries of the Temporary Admission

The concerned party or its representative may apply for temporary admission under the Temporary Admission Carnet (ATA) according to the following classifications:

1. Importers.
2. Passengers.

### 5.2- Temporary admission application methods for importers

1. The concerned party or its representative may apply for temporary admission of incoming goods upon an ATA Carnet on ZATCA's website, and completing the procedures after approval on Fasah Platform, including the following attachments:



### **5.3- Temporary admission application methods for passengers**

The concerned party or its representative may apply for temporary admission of incoming goods upon an ATA Carnet on ZATCA's website or via the customs ports, with completing customs procedures.

### **5.4- Completion of customs procedures for beneficiaries**

The inbound goods shall receive a customs clearance upon an ATA carnet by their owner or its representative, or by a licensed customs broker

## **VI: General Conditions and Provisions for Temporary Admission**

1. The temporary admission of goods upon the ATA carnet shall be subject to the Convention appendices approved by Saudi Arabia as of the date of issuance hereof, or to be approved at later dates, notwithstanding the Kingdom's reservations in the Convention.
2. The Authority may request additional documents or additional guarantee as per the provisions of the Convention.
3. The materials and items cleared under temporary admission procedure may not be used, allocated or disposed of for purposes and other than those for which they were originally imported and declared in the submitted declarations.
4. Any shortage in the goods that have been released under temporary admission procedure shall be subject to the customs duties and taxes applicable at the time of temporary admission, notwithstanding the Authority's right to impose fines as per the Common Customs Law and its Implementing Regulations.
5. Goods temporarily admitted under the ATA Carnet may be re-exported subject to the procedures described in the Unified Guide for Customs Procedures at First Points of Entry into GCC Member States. Goods may be temporarily admitted in transit under the ATA Carnet



may subject to the procedures described in the Unified Guide for Customs Procedures at First Points of Entry into GCC Member States.

6. Taxpayers may request a pre-clearance for goods in accordance with the procedures set forth in the Controls regulating the customs procedures issued by Administrative Resolution No. (28624) dated 23 Jumada Al-Ula 1445 H (17 December 2023).
7. Prohibited goods may not be admitted into or cross the Saudi territories.
8. The beneficiary or its representative must complete the statutory procedures on the restricted goods with the competent authorities in the Kingdom.
9. The goods may be offered for local consumption upon the Authority's approval.
10. The period for temporary admission may be extended according to the terms set forth under the Item III.
11. The right to temporary admission may not be transferred to any person without the Authority's approval.

## VII: Expiry of temporary admission

### 7.1- Cases for expiry of temporary admission

Temporary admission shall expire in the following cases:

1. Re-exportation of admitted goods
2. Goods are converted to one of the customs duties suspension arrangements
3. Goods are offered for local consumption.
4. Expiry of the statutory period of temporary admission.



## **7.2- Taxpayer liabilities upon expiry of temporary admission**

Upon the expiry of the temporary admission status, the payer must continue the regular procedures according to cases of the expiry of the temporary admission status.

## **VIII: Violations and Penalties**

Fines for the violation of the temporary admission procedures shall be as follows:

1. A fine not exceeding double the customs "taxes" duties and not less than the equivalent for the customs declaration - export, re-exportation- that would lead to benefiting from the recovery of customs "taxes" duties or payment of restrictions on goods unlawfully admitted under temporary admission status.
2. A fine not less than (SAR 500) five hundred Saudi riyals and not exceeding (SAR 10,000) ten thousand Saudi riyals upon submitting the necessary certificates to clear and pay temporary admission declarations in violation of the conditions identified by the Director General in accordance with the provisions of Article (68) of the Law.
3. A fine of (SAR 1,000) one thousand Saudi riyals, or its equivalent in the currencies of other GCC countries, for each week of delay, or part thereof, provided that the fine does not exceed (20%) twenty percent of the value of the goods for violations of delay in re-exporting the goods entered under temporary admission after the expiration of the period specified in the customs declarations.
4. A fine not exceeding double the customs "taxes" duties and not less than their equivalent for disposal of goods under suspension of customs "taxes" duties for purposes other than for which they were admitted, or replacing them without the approval of the Customs Administration, while paying their customs "taxes" duties.



## Annexes

**Goods may be temporarily admitted into the Kingdom as under the ATA Carnet in accordance with the following table”**

#	ANNEX	Cargo items
1	B.1	GOODS FOR DISPLAY OR USE AT EXHIBITIONS, FAIRS, MEETINGS OR SIMILAR EVENTS
2	B.2	PROFESSIONAL EQUIPMENT
3	B.3	CONTAINERS, PALLETS, PACKINGS, SAMPLES AND OTHER GOODS IMPORTED IN CONNECTION WITH A COMMERCIAL OPERATION
4	B.5	GOODS IMPORTED FOR EDUCATIONAL, SCIENTIFIC OR CULTURAL PURPOSES



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