



## Spain (ES)

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### National Guaranteeing Association

Cámara de Comercio de España

Cámara Oficial de Comercio, Industria, Servicios y Navegación de España

### Date of accession to the ATA system

06/04/1964

### Field of application notified

ATA Convention

Convention on "Professional equipment"

Convention on "Exhibitions and Fairs"

Convention on "Commercial Samples"

Convention on "Scientific equipment"

Convention on "Pedagogic material"

Convention on "Commercial road vehicles"

Convention on "Private Road vehicles"

Convention on "Aircraft and Pleasure boats"

Istanbul Convention and its Annexes A (with reservations), B1, B2, B3 (with reservations), B4, B5 (with reservations), B6, B7, B8, B9, C (with reservations), D and E (with reservations)

### Application under national laws

ATA Carnets may be used instead of the prescribed temporary exportation documents for all authorized temporary exportation operations.

### Territorial coverage

Customs territory, which comprises Mainland Spain, the Balearic Islands and the Canary Islands with the exception of Ceuta and Melilla (see comments below in the special observations section)

## Other applications

ATA Carnets **are** accepted for postal traffic

ATA Carnets **are** accepted for transit in the following case: Goods covered by an ATA Carnet transported from one point in the customs territory of the Community to another located in the same territory.

## Languages in which Carnets should be completed

Spanish. The Customs may require a translation when the ATA Carnets are completed in any other language but will refrain from doing so if the specific details can be understood. In practice, no difficulty arises in respect of English, French or Portuguese.

## Replacement carnet

1. Yes, in accordance with [Article 251 Union Customs Code \(UCC\)](#).
2. When the original carnet expires and a replacement carnet needs to be processed, if the goods are located in Spain, this procedure can take place in Spain even if the initial importation was made in another EU member state. When the validity of the original Carnet is ended or will end during the process of substitution, Spanish Customs will ask for approval from the Customs office of importation in the other EU member state.
3. Additional observations (if any):
  - If goods cannot be re-exported within the validity date of an ATA Carnet, a replacement carnet should be presented to Customs before the expiration of the original carnet.
  - If there is a delay in the delivery of the replacement carnet, the holder/representative should at least notify Spanish Customs before the original carnet expires about the intention of using a replacement carnet. In this scenario, Spanish Customs may ask for a letter of explanation and then determine whether the replacement is acceptable or not. If the initial importation was processed in another EU member state, the determination will be made in consultation with the Customs of that member state.
  - Spanish Customs require in all cases that the replacement Carnet is endorsed on the front cover by the Customs Authority of the country of issue.
  - It is recommended, but not mandatory under a reasonable cause, that the exportation counterfoil of the replacement carnet should be endorsed by the Customs authority of the country of issue before presenting the replacement carnet to the Spanish Customs.

## Regularization fee requested by Customs

No regularization fee is charged in disputes settled with evidence different from the re-exportation voucher.

However, Spanish Customs can collect directly a penalty when goods are re-exported out of the Carnet validity period but within the following month. This penalty is directly claimed from and paid by the holder or the representative at the exit Customs point. At the same time, the Carnet is validated without reservation. This sanction is imposed under Spanish General Tributary Law (the amount is 150.00 €). The same fine is imposed on Spanish Carnets which are re-imported out of the validity period but within the following month.

## Customs offices

All Customs offices are authorized to accept ATA Carnets.

## Special observations

The **Canary Islands** do not belong to the EU VAT Territory and every temporary admission operations under cover of an ATA Carnet from a UE member State in VAT territory or a third country will need one additional set of white vouchers for importation and re-exportation into/from this territory.

**Ceuta and Melilla:** Since the end of 2013 ATA Carnets are being accepted by local authorities in Ceuta and Melilla although there is no official communication of such acceptance from the local authorities of these two autonomous cities.

Both are autonomous territories located in the north of Africa and they are not directly connected. To go to Ceuta or Melilla, operators will need a transportation from Mainland Spain (Málaga or Cádiz by sea and Madrid or Málaga by plane).

Ceuta and Melilla belong to the EU but not to the Customs Union territory (they do not apply duty or VAT upon importation). Both territories have their own taxes named IPSI. The rate of this tax ranks from a minimum of 0,5% to a maximum of 10% of the declared value of the goods (the general and more extended rate is 10%). All ATA Carnets to be used in Ceuta or Melilla, will need the necessary guarantee to cover the local taxes. In case of a guarantee claim, it will be forwarded from the Spanish national guaranteeing organization - i.e. Cámara de Comercio de España - to the relevant guaranteeing organization in the issuing country.

ATA Carnets issued in the EU (VAT territory): Ceuta and Melilla will use white vouchers both for importation and re-exportation procedures. Exportation from the EU will take place in one of the Customs offices located in the above mentioned cities.

ATA Carnets issued in third countries: As Ceuta and Melilla are only directly connected with Mainland Spain, these ATA Carnets will need additional white vouchers to use in Ceuta or Melilla and additional white/blue vouchers for admission in Mainland Spain on the way back.

## Reimbursements from other NGAs:

all payments have to be made by wire transfer. The Spanish NGA no longer accepts payments made by checks.