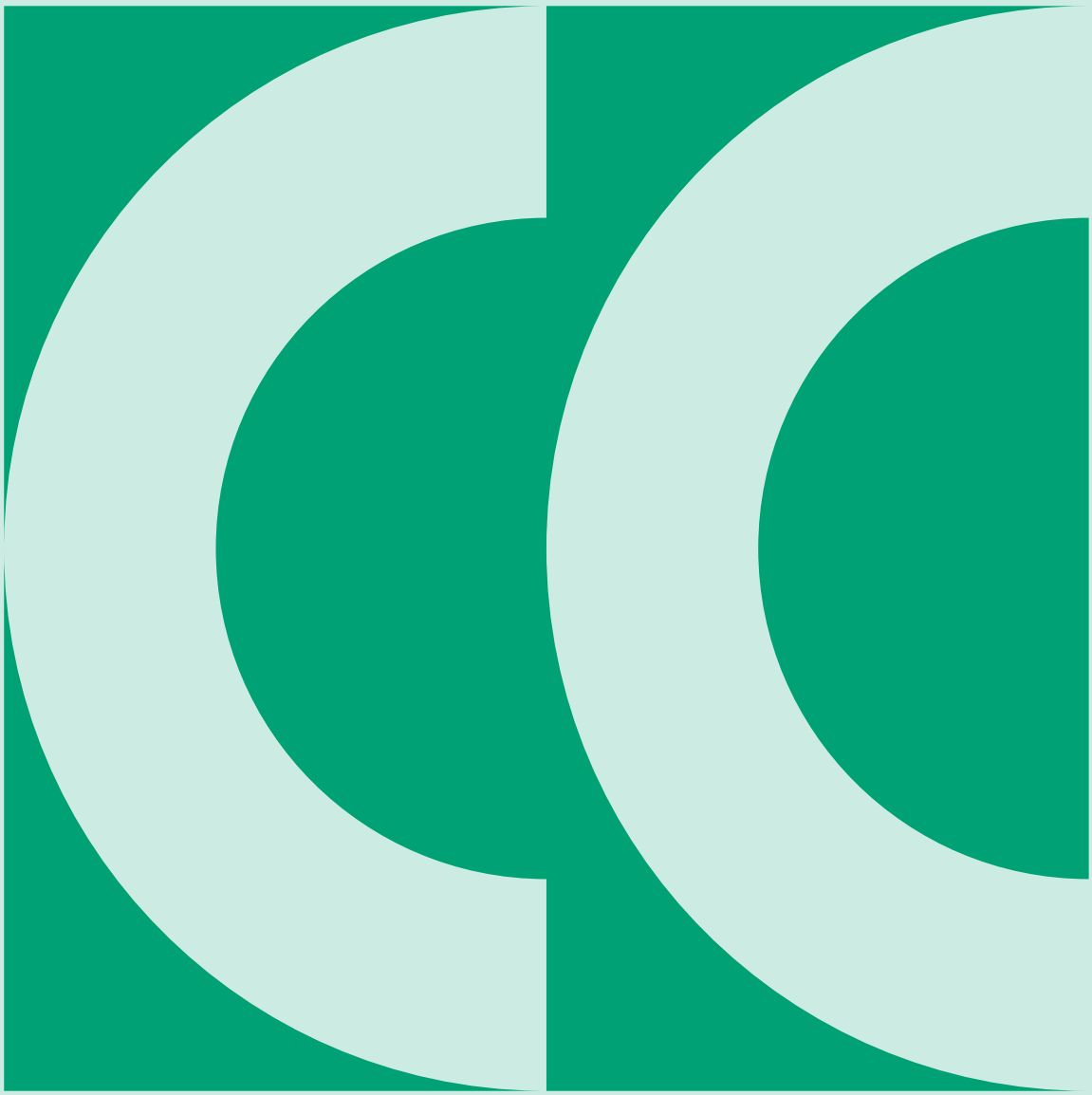
Crafts Council

Temporary Export Guide

2023



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Foreword: Temporary exporting

This Temporary Exporting Guide builds on the guidance provided in the Crafts Council's International Toolkit (2022). This resource provides specific information to help craft businesses export goods temporarily such as attending trade shows or touring exhibitions.

This resource is packed with advice on the options available, so that you can find a route that works for you.

Exporting for the craft sector is complex, so our case studies and makers' insights provide real-life experiences, both positive and challenging, when temporarily exporting.

We recommend using this alongside our International Toolkit, especially if you're new to exporting, and we suggest sharing your experiences with your networks.

As with all market opportunities, try to stay informed and review the policies and procedures, particularly in relation to exporting. The British Chambers of Commerce and the Department for Business and Trade (DBT) formally the Department for International Trade (DIT) can also support your journey.

The Crafts Council was present at a recent trade mission for the Department for Business and Trade, visiting Maison&Objet 2023 in Paris, France. There, we spoke with many British companies and it was hugely reassuring to hear from brands such as OCHRE and Rory Dobner Ltd that, for them, UK-EU trade was back to pre-COVID 19 pandemic and pre-Brexit levels, and to hear that customs procedures are proving less challenging. It was also reassuring to see many UK brands exhibiting at Maison&Objet for the first time: FLOOR_STORY, Smile Plastics and David Harber all expressed their investment was worthwhile. These results show the tide is turning in UK- EU trade. This is an opportunity to take advantage of, although, as one of our case studies Tom Hancock makes plain, it is wise to financially prepare your business before making such a long-term commitment.

For this Temporary Export Guide we wanted to learn from craft businesses and their recent experiences. You'll see their valuble contributions throughout, as well as infographics which illustrate an overview of two different journeys.

We are very grateful to our partners, the Department for Business and Trade, for their commitment and support in driving this resource forward with us, as well as to the Crafts Council team – Caroline Jackman, Head of Craft Business Skills, Rosalind Price-Cousins, Business Skills Coordinator, and our Trade Advisor, Toyin Laketu.

We wish you the best of luck with your exporting journeys.

Nicky Dewar, Director of Learning & Skills
Crafts Council, March 2023

Introduction: The temporary export of art objects for UK creative industries

Exporting is an excellent opportunity to grow a business and develop new connections. There is no denying that trade with Europe has been challenging post-Brexit, but it is recovering as businesses navigate the new policies, procedures and fees to stabilise and grow their exports. To help the craft sector, Crafts Council launched an International Toolkit in April 2022, a jargon-busting resource with all you need to know to get you started.

This new resource takes the International Toolkit on a deeper dive into temporary exporting. If you are new to exporting, we recommend that you download the International Toolkit which is referenced throughout this resource.

Trade with other countries requires Trade Agreements (TAs), which primarily entails taxes and duties payable. To fulfil the need for items that are deemed for sale (such as samples), a solution needed to be found that enabled the return of goods deemed not for sale, without incurring such fees. Established in 1963, the ATA Carnet, often referred to as the 'Passport for goods', is an international customs document that permits the tax-free and duty-free temporary export of goods.

Prior to Brexit, the UK had free trade of goods including those deemed not for sale. Since leaving the EU officially on 1 January 2021, the UK can no longer benefit from the free movement of goods or services. While we have a free-trade agreement, there are now complexities in trading with EU member states, where strict documentation of goods is required to track the movement of trade and services, Value Added Tax (VAT) is now applicable, the origin of goods needs to be considered and the appropriate legislation needs to be adhered to. There is no exception to the paper trail for the temporary export of goods. However, the introduction of the ATA Carnet has been recommended to ease the flow and reduce hidden costs associated with temporary exporting with the EU.

If you are looking to temporarily export your goods to a territory outside of Europe – for example, to the United States or Asia – it is advisable to look in detail at the trade agreement with the territory you are looking to trade with (temporarily or not).

This resource looks in-depth at the ATA Carnet process. We will share information about the relevant policies and procedures, as well as demonstrate how to follow these by sharing the experiences of craft businesses engaged in temporary exporting.

Temporary export: Who is this document for?

This Temporary Exporting Guide provides a range of step-by-step options for shipping and exporting.

For reference purposes, keep our International Toolkit open in another tab as we will be referring to relevant sections in this document.

Who is this guide for?
Craft businesses looking to temporarily export their products, meaning they expect their goods to return to the UK. Products can be one-off items such as art collectables or items more suited to high-street or boutique stores.

Does my work need to be traceable?
Whenever you are exporting work, even temporarily, it needs to be traceable. This is to enable the control of goods in different territories across the globe. A territory is the border of a Trade Agreement and is normally governed by a country's border.

The customs offices that govern these borders can trace items by requiring the exporter to complete specific documentation and codes. To check the product category for your work, we recommend that you look up the commodity code (also known as Harmonized System [HS] Codes).

An example of a commodity code: Original sculpture and statuary, in any material: 9703.

Look up Trade Tariffs here.

You also need to review your HS Codes for import duty and taxes using ARTMAZON™.

Temporary exporting: Why is it needed?

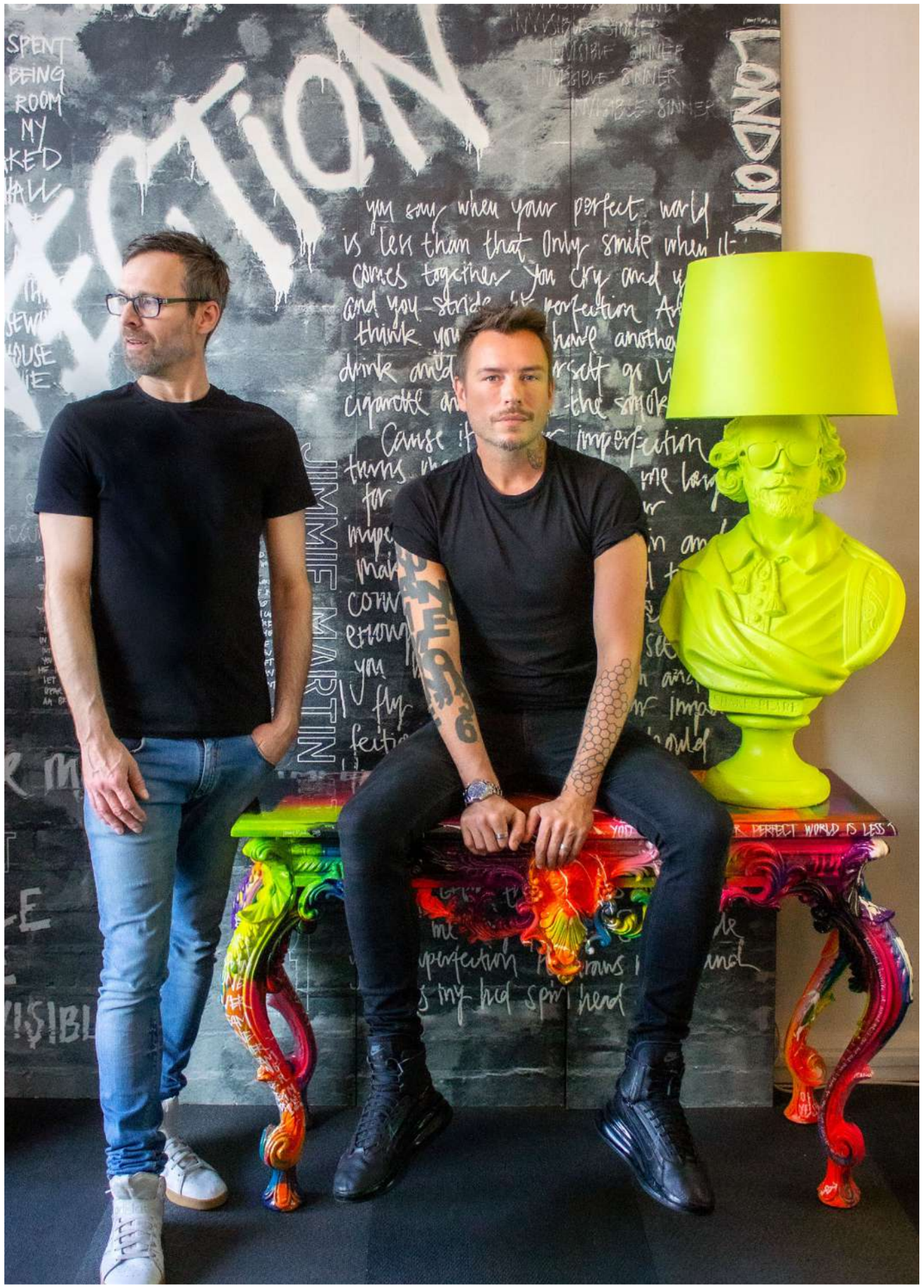
- **Trade show**
  An opportunity to exhibit samples and encourage trade buyers to place orders. Maison&Objet, Paris is a good example. Trade shows are conducted Business-to-Business (B2B): businesses offer their products at wholesale prices and sell based on minimum and maximum orders.

Maison&Objet 2023. "At Maison&Objet you can't sell anything from the stand. There are French taxes and fines for any items that are not on the inventory when leaving the fair. Because clients often want to buy work, this is tricky; we have previously lost sales once we've explained that we need to return everything to the UK then sell and ship from there. We looked into what the taxes and fines would be (in case this charge was worth swallowing); however, we couldn't get anyone to define the charges. So, it's a risk we're not prepared to take."
Chris and James, Jimmie Martin

- **Touring exhibition or event**
  Touring shows tend not to have items for sale. If there is a sales enquiry, it tends to be by commission or at the end of the tour once the item has been returned. There is often a stipend paid to artists selected for touring shows. A touring event is like a trade fair, where you take samples of your products to develop your trade connections.
- **Competition**
  Artists and designers often enter new work for competition. The International Ceramics Competition of Carouge, Switzerland is a good example of this. Competitions often require an entry fee and there is no guarantee of sales.

- **Biennale**
  Artists and designers often enter new work for a biennale. The International Ceramics Biennial in Vendrell, Spain is a good example of this. Artists are often paid a fee and the work is not usually for sale.

"Visitors to Maison&Objet were pleased to see a UK company exhibiting, especially as it's unusual post-Brexit. It was good to remind customers that we're exporting and open for business. We'll evaluate orders in another couple of months. The prices on our stand range from £450–£10,000 and it looks like we have orders in the pipeline that will be good for business, including one custom-made rug for approx. £23,000. So, it seems the investment was worth it. That said, driving the hire van was exhausting – we might not do that again!"
Chris and James, Jimmie Martin



Jimmie and Martin,
Jimmie Martin Furniture

Chapter 1:

Options for temporary exporting, getting started and things to consider

Shipping options for temporary exporting

There are three ways to consider shipping your products (whether one-off artworks or multiple items) abroad to exhibitions, galleries and events.
These are as follows:

1. **Shipping the work yourself**
   a. Using your own vehicle
   b. Carried by hand (Merchandise in Baggage)

2. **Shipping using an international courier company**

3. **Shipping using an art-specialist courier company**

1. Shipping the work yourself

This would involve you managing the whole shipping process from the UK to an export market within the EU and wider world, including the transportation of goods to the end destination. As the shipper, you would be responsible for liaising with the end user and coordinating and completing all the relevant export documents prior to departure.

Throughout this process you will be responsible for presenting the documents and processing goods at every border, both in and out of the market.

Shipping the goods yourself is suitable for those craft businesses who want to drive with their goods into the European Union, or to carry the goods in their accompanied baggage (Merchandise in Baggage).

2. Shipping using a courier company

This involves working with a courier company that has an international delivery service such as United Parcel Service (UPS) and DHL. You would be responsible for packing the goods, completing all the relevant export documentation and liaising with the end destination on the clearance of goods ready for a courier to collect and ship to your destination. Couriers can be a good service to use if you are working to a tight deadline.

3. Shipping using an art-specialist courier company

Shipping companies such as EBISS UK help craft businesses to courier their work in the most bespoke and efficient way. They can provide door-to-door services, including packing the goods for shipping, as well as manage the full export documentation and transportation process for the goods to arrive at their end destination. Your role would be to contact the shipping company to arrange pick-up and produce a commercial invoice to support the goods.

"We decided to go with EBISS as the customs broker. They were really helpful with the advice for preparation and paperwork and their fee included the ATA Carnet (£1,700 total). That's a big expense for a small business and something that wasn't in our original budget. The price we paid to EBISS was for the advice and Carnet and was also calculated against the value of the goods being shipped. We were told that the cost of the carnet would be £950 as a minimum value, and then the amount goes up depending on the value of the goods.
One Broker told us that within their fee and their service they book the Eurostar ticket – a service which would be charged for. It seemed crazy. One told us that there was a charge for Customs clearance, but because of the nature of the Carnet, that wasn't part of the process. So why charge us? There seems like there is a lot of disparity in the industry."
James and Chris, Jimmie Martin

Getting started: Essential documents

Whatever option you choose to ship your goods to an overseas market, you will need to ensure you have prepared the following essential information to start the process:

- Economic Operators Registration and Identification number (EORI number)
- Commodity codes for all goods being shipped
- Commercial invoice
- Packing list
- International Commercial Terms (Incoterms®) – commercial terms that define which party is responsible for the payment of any import duties and taxes on the goods entering the market.

For further information on completing these activities, please refer to the following sections in the Crafts Council International Toolkit:

- Export documentation and customs process, pp. 72–75
- Understanding Incoterms®, pp. 78–79
- Packing your work, pp. 90–91.

Commercial list and packing list templates:
Download your free template.

Packaging work resource:
Download your free template.

Juli Bolaños-Durman
Photo: Shannon Tofts

"Do your research properly before even considering sending work abroad. It is always stressful not knowing what the regulations are for each country coming in and out of the UK, especially now post-Brexit. Everything is more complicated and we are the only ones paying these hidden costs. As a self-employed artist, costs like these can destabilise the business."
Juli Bolaños-Durman

Things to consider when shipping your work internationally

International events provide great opportunities for you to promote your work, build your networks and potentially secure new sales. When planning your work for any forthcoming event, it is important to consider your wider export strategy and objectives for your work while in the market. If your objective is to secure sales overseas, the following will need to be considered as part of the shipping process.

Cultural licence
Certain cultural goods that reach or exceed the specific monetary value threshold require an individual licence for temporary or permanent export from the UK.

When might this apply within the crafts sector? Some designers repurpose antique furniture or materials that have restrictions applied. If this is the case with your business, please seek advice from Arts Council England, who issue cultural licences for export.

How to apply for a cultural export licence?
You can contact SPIRE to apply for a licence.

Is there an opportunity for you to sell your work while in this market?
If you are participating in an event that may lead to your work being sold during the period that the products are in the market, you will need to consider the best strategy for your business. Here are some options:

Putting your work into free circulation
Putting your work into free circulation means that when your work enters the end destination you will be required to pay the import duties and taxes on the work. From that point on, the goods are free to be sold in the local market. This is standard exporting procedure. You can then claim back a refund of duty if your items do not sell and you need to re-import them to the UK.

When taking the free circulation route, you can raise a commercial invoice with the nominal value of the work. The nominal value comprises the cost of materials and the time taken to make them. This will be the value that the import duties and taxes will be calculated on, excluding any sales tax where applicable.

If the work is not sold while overseas, you can claim back the taxes and duties from the local customs and excise in the market that your work is in. It may take a couple of months to get the funds back.

"I would now ask the exhibition organiser to undertake the logistics and cost as a condition of participation in an exhibition of this nature. I was not paid and the work was to be on loan for seven months and the work was not for sale, I was not benefiting commercially. I believe that there needs to be action to lobby for rights to move artists' work more easily to exhibitions and for artists to be able to travel to see or speak at these exhibitions without paying for a visa or carnet or facing a sales tax to do so."
Helen Carnac

ATA Carnet

If you do not intend to sell your work while in the market (the territory/country you are trading in), or plan to visit multiple markets (such as several trade shows or taking part in a touring exhibition), your best option could be an ATA Carnet.

An ATA Carnet allows you to temporarily export your commercial samples, goods and professional equipment to countries that are part of the ATA Carnet system. It is currently implemented in approximately 87 countries/customs territories around the world. The British Chambers of Commerce can provide the full list applicable to your products.

What do you need an ATA Carnet for?

The ATA Carnet is an international customs document that acts as a duty-free passport for goods to be temporarily imported into other countries for up to one year. During this period, the ATA Carnet can be used in all countries that are part of the ATA Convention. All products to be exported must be listed on the carnet. There is a fee applicable to a carnet. Once issued, you cannot change its period of validity. You will need a replacement carnet to extend the length of time you can use the goods. Any additional items required for temporary exporting after the carnet has been issued will require a separate application and therefore an additional charge.

The carnet holder's responsibilities

You will be responsible for any customs charges that may be due if you either:

- Do not use the goods correctly
- Re-export them from the country you're visiting.

"We started planning at the end of October 2022 (for Maison&Objet in January 2023) and decided to use an ATA Carnet. At first I thought I could do the process myself. I applied to the London Chamber of Commerce and Industry to have the carnet created with them, but I didn't feel confident I could do it properly, so in the end I went to a customs broker."
James and Chris, Jimmie Martin

How to apply?

In the UK, ATA Carnets are issued by the London Chamber of Commerce and Industry and the wider authorised Chamber of Commerce Network. Once you have made your application, your carnet will either be posted to you, or you can collect it from the issuing office.

For more information, visit ATA Guidance

How much does an ATA Carnet cost?

Each ATA Carnet costs £350 plus VAT for non-members and £210 plus VAT for members of the British Chambers of Commerce.

"The ATA Carnet we obtained for Maison&Objet (January 2023) is valid for a year to cover any other trade shows. However, it's not possible to make any additions to the inventory later (for another fair); we can remove, but not add. It's possible that we can replace a work on the inventory if it has the same description. If our director wanted to add a large new sculpture for a particular exhibition, for example, we would have to apply for another carnet, with additional costs of course."
James and Chris, Jimmie Martin

eCert UK
eCert acts as a portal through which to access chambers of commerce and online documents and applications for export. You can create a Certificate of Origin (CO) or ATA Carnet via their eCert online service. eCert is free to use and your local chamber of commerce will charge a minimal amount to certify the document. Working directly with eCert can speed up the process of applying for a carnet.

Using the ATA Carnet
Seek advice from your chamber of commerce. You will be required to complete an online application and will then receive a hard copy. The ATA Carnet must be opened by HM Revenue and Customs (HMRC) who will stamp, sign and endorse the carnet on the front of the document at the border. Failure to do so may result in your carnet being rejected by customs overseas at border checks (not all borders have carnet-processing facilities at their borders).

- If leaving via Eurotunnel or Dover, you may need to visit an inland border facility first.
- If leaving via an airport, you will need to present your carnet and your luggage at the red channel on arrival at the airport before checking-in.

The carnet has multiple-coloured sheets (top sheet and counterfoils) and vouchers. The top sheet outlines the details of the consignment of goods and the vouchers are for customs (exporting, importing and re-exporting and re-importing) to document, providing them with a physical paper trail of the movement of your goods across borders.

If you are using a shipping company, you will need to complete the sections of the form applicable to you as the exporter, before handing it to the courier company. The courier company will then sign, stamp and date the carnet before handing it to customs. The shipper will need to be authorised either in box B on the front cover of the carnet, or in the 'To Whom It May Concern' letter; this letter identifies the shipper, to customs, as the handler for goods and not you the business.

Maison&Objet 2023. "I approached a couple of Customs Brokers for them to process the ATA Carnet for us. Part of these early discussions with brokers meant we had to produce an inventory. What was confusing was the differing views as to what should be included on the inventory. Some Brokers insisted that on the inventory we listed every single item we were taking, even down to every tool in the toolbox and stipulated that if we were bringing a pot of paint to paint the stand then the pot had to return empty. Some advice was that we purchased ladders, tools etc for installation and set-up in Paris. That was untenable. And the advice to put these items on the inventory seemed pointless, so we put them on the van and hoped for the best. It turned out fine."
James and Chris, Jimmie Martin

Carnet requirements

As the carnet holder you must make sure of the following:

- The country you visit accepts ATA Carnets for the types of goods you trade.
- You must show the carnet to customs for stamping each time the goods enter or leave a country or customs territory. If you are using a shipper, this would be their responsibility.
- When returning to the UK, customs will stamp and complete the first re-Importation section of the carnet. They will also remove the first yellow re-import voucher and expect you to sign and complete required sections of the carnet (you will be issued instructions by the chamber). Customs remove the voucher at each use of the carnet if you are using it multiple times.
- You tell customs if the goods are no longer eligible for use under the carnet you've bought – for example, if you decide to sell the goods (this would incur import taxes).
- You can show the carnet and the items listed on the carnet when customs ask you to.

Can I sell items listed on the carnet in market?

No. If you sell your work in the market whilst using an ATA Carnet, the work MUST be returned to the UK. The work then needs to be released from the ATA Carnet and reshipped out to the market with the retail sales value and taxes and duties applied. There will be extra costs involved if this route is taken. Ensure that you agree who will be liable for the taxes and duties on processing the transaction. Please refer to the Incoterms® in the International Toolkit, pp. 78–79.

Christopher Thompson Royds
Photo: Tom Sloan

"Using an ATA Carnet might make sense for trade fairs or exhibitions where there is no expectation that a piece will be sold directly – but if there is chance of a sale and the client wants it there and then, it doesn't work"

Christopher Thompson Royds

Standard Temporary Import

If the market you are shipping to does not operate under the ATA Carnet system or your goods are not suitable, you can apply for Standard Temporary Import. Under this system, goods are imported duty-free and are expected to be re-exported. Standard Temporary Import is usually used for tools and sample goods. Speak to your shipping company about this option.

Temporary Importation under Bond (TIB)

A Temporary Importation under Bond, also known as Temporary Admission, is a process of paying a security deposit to the local market's customs authority you are shipping to. This is a guarantee that the goods will be re-exported within a certain timeframe. The goods cannot enter free circulation and will be exempt from import duties.

When is a TIB used?

TIB is often used in markets such as the United States for duty-free promotional and display samples for tradeshows. TIBs are useful if the work is going to remain in the market for a minimum of three months and can be valid for up to two years.

When the goods leave the market, the deposit is refunded. If the goods are not re-exported or destroyed within a set timeframe, you will lose your deposit.

Can I sell my work if I have a TIB?

Yes, but there will be a fee to take it out of the TIB Agreement. You will have to pay import duties and taxes based on the price that the work is sold at and not the valuation price that you gave on the customs documentation. You will also need to determine who will be paying the duties: you or the customer.

When the item is sold, local customs will require the payment of the import taxes and duties before the item can be released into circulation.

What is the cost of a TIB?

The TIB amount is usually double what you would pay for the duties and taxes. For example, a handmade ceramic vase entering a market may incur import duties and taxes of £150, whereas under a TIB you would pay £300. You can arrange a TIB through your shipping company.

How can I apply for a TIB?

A TIB can either be purchased at the time of entry or pre-arranged ahead of time. For countries such as the US, entries must be filed within 15 working days of arrival for customs clearance.

Obtaining a TIB can be a complex process. It is advisable to check with your shipping company that provides a TIB service to help facilitate the process. Alternatively, it is strongly recommended that the importer works with a licensed customs broker to ensure that a TIB is secured in advance, so that there are no issues during the import process. By doing so, an importer can pre-clear goods through customs and ensure that a bond for twice the amount of import duty on their goods is obtained.

Pros and cons of temporary import options

	Pros	Cons
Free circulation	• Provides the freedom and flexibility to sell goods in market • May make it easier when working with small galleries that are unclear about exporting and processing paperwork and customs charges	• An additional upfront cost with no guarantee of sales • May still have clearance issues at customs in market • More time required to complete and process correct paperwork to support shipment for export and re-import
ATA Carnet	• Reduces cost to the exporter • Simplifies clearing your goods through customs in exporting and importing • One carnet can support multiple markets if supporting touring products • Provides financial security for custom charges that you could otherwise be eligible for • Removes the need for a customs declaration • Goods are covered by an ATA Carnet for one year	• Additional costs • You must have a clear plan of what products need to be covered by a carnet to make maximum use of it • You cannot sell your goods in market • Additional costs to be incurred in re-exporting goods to the market if sold • Cannot add more products to existing carnet within the year • Not available in all markets
Temporary Importation under Bond (TIB)	• Provides flexibility of shipping goods to multiple markets and business activities • Goods can remain in market for up to two years duty-free • Provides the option of selling goods in market • Can be used worldwide	• It is an expensive bond, requiring the payment of double import duty on the goods for every market they enter • Process of securing the bond can be complicated • Additional costs to release goods into circulation • Potential penalties if the terms of the TIB are not followed correctly

Caroline Broadhead
Photo: J Stoker

Maison&Objet 2023. "We're a small business, so we want to keep costs down and, wherever possible, do everything ourselves. We hired a van to ship the goods over to Paris, we didn't want to go to a third party that would collect and deliver everything because the costs were massive. Taking the van ourselves made so much sense, particularly as we were finishing off pieces right up until we left."

Chris and James, Jimmie Martin

Chapter 2:

Using a specialist shipping company or courier company

Temporary export process: Using a specialist shipping company

Interview with art shipping company EBISS UK
UK-based shipping company EBISS works with artists and galleries across the globe. It is committed to shipping work in the safest and most cost-effective way possible and provides an end-to-end service with no other third-party involvement.

Services included in the process:
- Picking up work from your door – this is optional.
- Picking and packing to prepare your work ready for shipping.
- Managing the export documentation process from start to finish, including applying for an ATA Carnet and TIB where relevant.
- Managing the shipping process to the end destination.
- Returning products to their home location if required for gallery or show purposes.

Preparation required by the craft business
When working with a shipping company a craft business will need to provide the following information:
- A commercial invoice for the goods.
- Your business EORI number.
- Confirmation of Incoterms® with the purchasing party, who will be paying for the shipping process, import duties and taxes if applicable.
- Confirmation of export process: free circulation, ATA carnet, TIB.
- Dimensions (in cms) of the work.
- Photographs of each product being shipped.
- Collection and delivery address.
- Product value to help the shipping company price for collection and crating.

Top tips
- You can get a crate made locally if everything complies to ISPM 15 standards.
- ISPM 15 is the industry standard for wooden pallets. The regulations state that all pallets must be heat-treated prior to use and have an ISPM 15 mark to show they comply. This proves that the wood has been appropriately heat-treated and is free of pest infestation.
- Any ceramic or glass goods should always be shipped in a wooden crate.
- Prohibited and restricted goods vary from country to country. We strongly recommend you liaise with the customs officers in the country you are shipping to.

Pros and cons of using a specialist shipping company

Pros	Cons
• Provides peace of mind with an end-to-end service • Shipper will complete all the export documentation and processing • Provides a packing service for work to be shipped safely • Supports those inexperienced in shipping internationally	• High-cost service • A large part of the cost can be packing and collecting the goods from its start location. Ask your shipper for instructions about how they want products packed. The responsibility and liability lie with the craft business

Vitreous enamel on copper, Helen Carnac

"I was selected to participate in Toyama International Glass Exhibition 2021 in Japan at the Toyama Glass Museum.
I was not provided with a contract with terms and conditions but I was offered a stipend to support the transportation fees.
The works were shipped back by the exhibitor, they were sent by plane instead of boat. It was stressful having to hear there were these considerable extra costs that I wanted to avoid from the beginning. And there was no other way than paying for it myself: the bill was £293.75 import costs plus the cost of the shipping by Air Freight (£333)."
Juli Bolaños-Durman **

**We recommend having a signed agreement or contract with the gallery/curator that identifies who pays for what, as well as being mindful of the agreed procedures with regards to the return of goods. If they don't offer one, we recommend you put your understanding of the agreement in writing to the exhibition organiser.

Shipping to Coburg Prize for Contemporary Glass 2022 in Germany. "As I had organised with EBISS UK to declare the works as a temporary import from the beginning, I managed to avoid paying taxes on the way back, but I did have to pay for the shipping costs at a premium (£189).
Pre Brexit, I would have sent the artworks via a much cheaper service and I just made sure that the artworks were very well packaged. I needed assurance; and the team at EBISS helped me with securing all the relevant information and paperwork to avoid being surprised with a bill on the way back, and the return came back easily. This was a much less stressful experience as I made sure there weren't any hidden costs."
Juli Bolaños-Durman

"In April 2022 I needed to send a series of large-scale wall works to France for an international enamel exhibition at Limoges Fine Art Museum (May–November 2022). The organisers had provided a budget to ship the work (£500). I agreed that I would organise the outward shipping, and in turn they would organise returning the work at the end of the exhibition.
The work required a temporary export permit, normally issued for a duration of six months, this exhibition was for seven months and this permit was not a carnet. Getting quotes form art shippers was difficult and they were expensive (£6,000 - £8,000). Shippers at this time did not want to take responsibility for the customs and duty paperwork that was required (the process was still very new in January 2022).
I looked at taking the parcel myself by train. I needed to purchase an ATA Carnet (£300 + application fee), plus travel costs and accommodation, plus excess luggage fee and haul it around.
I decided not to do this.
In the end I asked the organisers of the exhibition to help and they found an art shipper prepared to do this. The cost was £2,000 (one way). The work was in transit for three weeks and went door to door."
Helen Carnac

Temporary export process: Using a courier company

Interview with UPS

UPS is a global courier company transporting goods to all the major markets around the world. It offers flexible shipping solutions.

Providing logistical support to businesses, UPS will collect goods once documents are complete and ship to the end destination specified on the paperwork. If any issues arise during the process of shipping, UPS will contact the craft business to resolve these to proceed with the completion of the shipment.

Services included in the process:
- Picking up work from your door.
- Completion of relevant export declaration on receipt of the paperwork.
- Managing the shipping process to the end destination.

The example below looks at exporting work into free circulation with a courier company. If you require an ATA Carnet or TIB as part of the temporary export process, you will need to complete these prior to booking UPS. Once these are done, you can contact UPS to inform them when booking your pick-up.

Preparation required by the craft business

Craft business will be required to prepare all export documentation before calling to arrange a pick-up from the courier company.

The craft business will need to provide the following information to support the courier with the export process. This is a new process effective from March 2023. The requirements are:
- A commercial invoice;
- Your business EORI number and customer EORI number;
- Commodity codes – the craft business needs to agree the Incoterms® with the purchasing party and confirm who will be paying for the shipping process, import duties and taxes if applicable;
- Description of the goods;
- Import Control System 2 (ICS2) (see p.44 for more details);
- Collection address and end-delivery address.

"I usually use a price comparison site such as Parcel Monkey or ParcelHero® and work from there. I prefer to take smaller work myself or with others. Sending work in good time avoids the last-minute panic of missing the exhibition slot. I have sometimes brought the work of others back to the UK to avoid postal delays, so a network of trusted colleagues is useful."
Caroline Broadhead

"I took advice from the British Council the first time I exported, and this has not changed consequently. I use a sculpture tariff code: HS Code 9703 – Original, sculptures, statuary. The shipping paperwork must include at least three copies of the commercial invoice, which must be attached to the parcel. You must make clear where the work has been made, in this case in the UK."
Helen Carnac

"I'll use the shortest possible timeframe for the shipment. I pay for 'next day' (this usually works for most places in the US with maybe two to three days for the EU). Although with the EU I've had experience of much longer delivery times. The ideal is to have as short a window of time which narrows the possibility of it getting lost. I also ensure the package looks bland, so from the outside it doesn't look like it contains valuable jewellery!"
Christopher Thompson Royds

"One of the biggest problems with shipping jewellery is that classifying it as 'jewellery' you're exposing yourself to risk. Unless you're paying a huge amount of money for specialist secure couriers, having a small package with such high value is a specific risk."
Christopher Thompson Royds

"Be clear with the recipient about who will cover the shipping costs. Make sure that these costs are covered in your pricing. Check which shippers will insure the parcel if required (not all shippers will insure art works). Overestimate the time a parcel will take in transit."
Helen Carnac

Against Nature: Cornflower, Studs & Brooch,
18c Gold, Christopher Thompson Royds
Photo: Andrew Steel

Customs procedure code (CPC) 2300000
This customs code is required for exporting purposes to identify goods that are being temporarily exported. Essentially, this declares that the export goods will be returning within six months, which is suitable for activities such as exhibitions. If the goods don't return within this timeframe, they will revert to free circulation in the local market. The customs office will seek the payment of import duties from whichever party is liable.

Using CPC 2300000 also means that the goods will be re-imported back as a temporary import, so you can provide the export entry details to HMRC, which enables you to get duty relief on entry.

Shipping goods
The shipping process with UPS will depend on the value of goods (their sales or insurance value).

For goods of a lower value (below £900), be aware that:

- You will need to send an email to UPS informing them of the value of the goods;
- Fast-parcel operations such as UPS have a Memorandum of Understanding (MOU) with many overseas markets that enables them to bulk export goods at low value without doing a full declaration.

For goods over the value of £900:

- UPS will complete a full declaration and will require an invoice stating the customs procedure code unless the craft business exporting wishes to complete their own customs entry.

UPS requires upfront notification on the day of pick-up that it is exporting a temporary export good, so that it can make sure that it processes a full entry for it. Based on the information provided at collection, UPS will complete the export entry and deliver the goods.

"In the summer of 2022 I sent two gold pieces to Schmuck in Munich. At every stage they were declared at full value and fully exported. After the exhibition, the organisers of Schmuck returned the objects back to the UK with DHL. When the pieces arrived at customs in the UK, they disappeared in the warehouse. Their total value was sizeable. The Schmuck organisers had to claim this loss on their insurance, which took a while, and, of course, was a negative experience for all. I helped them as I had been tracking the package carefully, but the whole process took over three months to resolve. My works are high value and sending/returning these works is a risk they may not be prepared to take again."
Christopher Thompson Royds

Common mistakes that hold up shipping include:

- Missing information on the invoice;
- Missing or bad product descriptions – do not put serial numbers down to describe your goods to shipping companies.

Pros and cons of using a courier company include:

Pros	Cons
• The provision of affordable options for shipping goods worldwide • Flexibility of the pick-up time, which can be arranged in advance or even the day before subject to availability	• The requirement to prep work in completing all the paperwork • Being responsible for providing all the relevant information for export (e.g., Certificate of Origin, HS Codes, product descriptions, values and dimensions, packaging) • Being clear about whether your work is covered by your insurance, or the insurance provided by UPS

Top tip: The Crafts Council recommends that, if you are doing a similar event, you find out about any other UK exhibitors and do a joint consignment, thereby creating a larger inventory that is easier to track and trace.

"In 2022, I sent a brass tiara (this work is not particularly high value at approx. £1,000) a month early to the ten-year anniversary exhibition at Galleri Sebastian Schildt in Stockholm. It was fully exported at fully declared wholesale value, but it didn't clear Swedish customs until after the exhibition closed! It feels as if post-Brexit there is a lot of confusion which leads to delays."
Christopher Thompson Royds

"Just recently, I spent over £500 sending two pieces to the US for a client sale just before Christmas. I got the Mailbox company to do the forms and organise the quickest shipment possible. It was expensive, but it worked."
Christopher Thompson Royds

"The majority of my business is now focused in the US. It's too complicated doing business with Europe. Last year I made five or six shipments to the EU, some of which were private sales, some to exhibitions. I have always used a shipping company such as FedEx or DHL and my standard is to declare at wholesale value. There is a big problem with higher value packages disappearing. The minute the process is held up at customs, pieces seem to go missing."
Christopher Thompson Royds

"Through our customs broker, we were given a barcode for a return journey between the UK and France. This barcode was the green light. Our vehicle was not checked en route to France, but rather on its return to the UK. They were more interested in illegal immigration than the goods in the van; our paperwork wasn't checked."
Chris and James, Jimmie Martin

Juli Bolaños-Durman
Photo: Shannon Tofts

Import Control System 2 (ICS2)

On 1 March 2023 new rules for inbound shipment to the EU took effect, with the EU launching the second phase of the Import Control System 2. This has been set up to protect against threats to security and safety with goods entering the EU. All traders are obliged to send safety and security data to EU customs before goods arrive in the EU; this is to ensure a faster and efficient clearance process. The key requirement is to make sure that the HS Codes and trade tax status are clearly labelled on the commercial invoice.

This information is crucial to resolve issues occurring at the EU border when exporting goods to market and to prevent them from being held up in customs due to insufficient information. The new system means that goods cannot start their export journey without the necessary documentation that complies with European requirements.

ICS2

When using a courier company such as UPS for shipments destined to or via EU, the following information will be mandatory. The courier needs this information to complete the paperwork.

- Shipper name
- Shipper address
- Recipient name
- Recipient address
- Number of packages
- Gross weight
- Acceptable good descriptions
- Six-digit Harmonized System (HS) Code, as well as the net weight of each where there is more than one HS Code.
- The EORI number of the European recipient.

Goods descriptions
Traders should assign the correct descriptions and HS Codes on their packages themselves, so they can avoid delivery delays and errors.

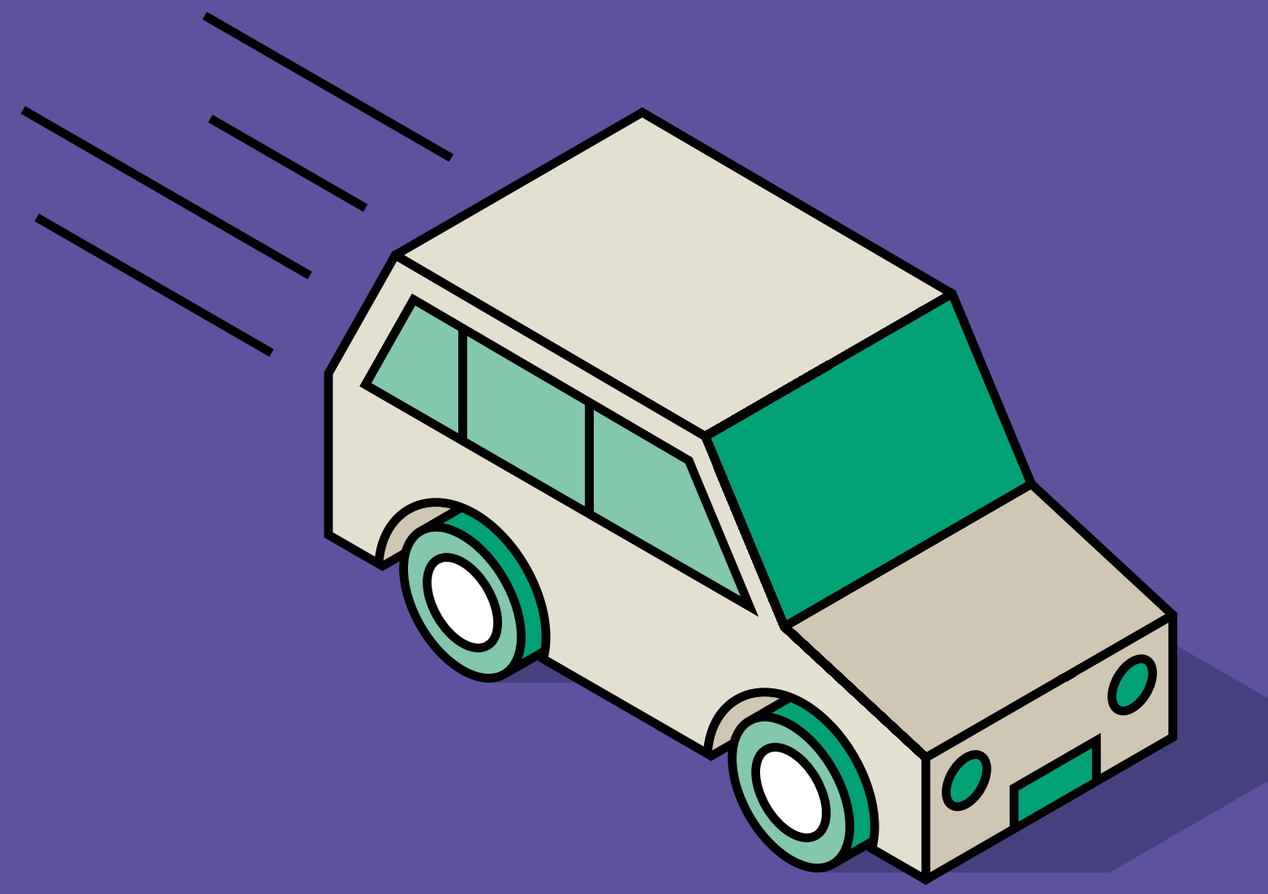
For more information, please visit Taxation and Customs Union.

Jo Cope
Photo: Nigel Essex

**"It's all about asking for advice from the person you're working with overseas. There are many delays sending to the EU, taking months to arrive on a guaranteed 48-hour delivery.
Leave a few months' window if you can, to allow for complications.
Don't over-insure your work. It's a risk if you lose it, but the extreme charges that apply are not feasible."**
Jo Cope

Chapter 3:

Merchandise in baggage or by car



Temporary export process: Shipping the work yourself by Merchandise in Baggage

Whether you're exporting to the EU or the wider world, the option of Merchandise in Baggage (MIB) allows you to carry commercial goods from the UK (England, Scotland and Wales) either in your accompanied baggage or in a small vehicle that can carry up to nine people and weighs less than 3.5 tonnes if declared to customs.

MIB can be suitable for any low-value items you want to take abroad. They do not actually have to be carried in your hand luggage to be classified as MIB and can go up to 1000kg in weight.

It is important to understand the MIB rules for each country as they may differ. Within the EU, MIB only limits the total value of the goods to £1500 (sale or insurance value) and a weight of up to 1000kg.

You will have to pay tax and duty when you arrive at your end destination and on return to the UK. You may be able to reclaim the tax and duty on reimportation by applying for returned goods relief, although it can be time-consuming.

What you will need to make a declaration
There are two processes for declaring your goods depending on their value and weight.

- Business EORI number
- Commercial invoice

A simple declaration can be made online if:
- The goods are valued up to £1500 and weigh up to 1000kg;
- The goods are not classed as excised or restricted;
- The goods do not need a licence (controlled goods).

Your declaration must be completed at least five days before you leave with your commercial goods. You can find out more here.

An oral declaration or 'declaration by conduct' can be made if:
- The goods are valued up to £1500 and weigh up to 1000kg;
- The goods are not classed as excised or restricted;
- The goods do not need a licence (controlled goods).

To make the declaration, you need go to the red channel or red phone point when you go through customs.

A full declaration can be made if:
- The goods have a value over £1500 (or 1000 euros for Northern Ireland);
- The goods weigh more than 1000kg;
- The goods are classified as excise and restricted.

You must make a full customs declaration here.

"I regularly work with a gallery in the US, using the classification of 'Fashion accessories', declaring the wholesale value of the whole shipment, paying tax on that and it gets through. It seems that this fairly generic classification makes a difference. The gallery looks after payment of all associated duties."
Christopher Thompson Royds

You must also submit a full export declaration if you are claiming VAT relief.

For goods that require a full declaration, you must present them to the border force at the airport or port at least three hours before leaving the UK.

You must bring proof of your full declaration or make a declaration in the red channel at the airport or port.

If there is no red channel in these locations, the goods will be 'deemed' as being presented or having arrived when a full exports declaration is submitted.

You do not need to make a declaration when your goods leave the UK, but you will need to make one when entering Northern Ireland. You can make a declaration using the free Trader Support Service.

You can make an oral declaration when entering Northern Ireland if:

- the goods have a value less £873;
- the goods weigh less than 1000kg;
- the goods are classified as excise (alcohol, etc) and restricted.

"Supposedly you can change the status of your goods from temporary to full export and pay the tax. The client couldn't wait for me to bring the piece they wanted back to the UK and then send it back to the US. I went to get the carnet stamped at John F. Kennedy International Airport when I flew back, but the customs official didn't know the protocol to change the status of this one piece and pay the tax, so that carnet has remained open. I've tried to close the carnet with the equivalent of the Inland Revenue in the US, the Internal Revenue Service (IRS). I spoke to the British Chambers of Commerce who were helpful, but they couldn't change the status of this work in the US and charge the tax; it's outside their restriction."
Christopher Thompson Royds

"It feels as if there is still a lot of confusion about the regulations, so you need to be vigilant. If you're sending small shipments, the process is currently problematic. Larger companies and consolidated shipments are easier to track. I'm a fine jeweller, but my work is often shown with art jewellery; it occupies the same space. Jewellery as a sector is very broad and I recommend that you seek specific advice and support to make things smoother to export."
Christopher Thompson Royds

"I really struggled to find a shipper to take my work. No normal commercial shipper (UPS, Parcelforce etc.) would insure the work (I always insure my work), and most seemed reluctant to take the works that would be in the museum on loan for a period of seven months, requiring a temporary export permit. Most shippers could not guarantee when the work would arrive, warning me of problems at both borders and of parcels being delayed by weeks or months."
Helen Carnac

Temporary export process: shipping the work yourself by car to Europe

An interview with ceramicist Alice Walton.
I am a ceramic artist based in Somerset, UK. I make decorative sculptures, primarily in porcelain, and have exhibited extensively including at the Victoria and Albert Museum and Tate Modern, both in London; Make Hauser & Wirth Somerset, Officine Saffi, Milan, and the Crafts Council's annual fair for craft and design, Collect. In 2019 I was awarded the Wedgewood Prize at the British Ceramics Biennial.

Alice took her work to Switzerland via France for an exhibition in 2022

This was a chance to have my first solo show with a wonderful gallery in Geneva. I was able to produce a body of work comprising 34 sculptures.

Why didn't you use a courier?
I certainly could have done, but as it was my first solo show I wanted to be there myself; I wanted to set up the show and offer a demonstration. My partner and I turned the opportunity into a holiday as well. A courier would have been very expensive as the work was large, breakable and heavy. Going by car gave me a degree of freedom in decisions around export. I wanted the works in free circulation to have the option of selling at the destination.

Before starting the export process
A lot of time is needed to organise packing and crating the work, as well as research the process and requirements for the relevant European market. So, I'd recommend setting aside plenty of time to do this, particularly if it's new to you. I had to ensure that all the work I was planning to export was finished before starting the documentation process. Every object being exported needed to be carefully documented using photographs and materials lists.

Why didn't you use an ATA Carnet?
I contacted the British Chambers of Commerce, who said that the ATA Carnet is like a passport for each of your pieces of work. It is ideal if you know you are bringing the work back to the UK. If I had chosen the ATA Carnet and sold my pieces, I would then have had to reimport them back into the UK before sending them to the buyer as export.

Going to Switzerland involves two borders: can you tell us about moving goods across borders in the EU?
The chamber advised that I complete a Goods Movement Reference (GMR) form. This is required at some UK ports to support the new border checks between the UK and the EU. The GMR is designed to facilitate the process of clearing UK customs for both imports and exports at some UK ports.

The GMR links together all the customs declarations for a particular shipment, enabling the shipper to present one GMR at the European border so that all the goods being shipped have been correctly declared to HM Revenue and Customs.

The chamber also recommended that I get a Swiss border agent. The gallery I was showing with put me in contact with an appropriate agent, who was amazing and even spoke excellent English (my French is very limited). You need to consider the potential language barriers.

What was required for the GMR?

- Details of the planned crossing – the departure and arrival port and departure time.
- The registration number of the vehicle making the crossing.
- Whether the vehicle arriving at check-in will accompany the movement of goods on the crossing (note: if you have a trailer, its registration number needs to be given too).
- The direction of the crossing.
- Safety and security declaration references if required for goods within the vehicle and its trailers.
- Transit declaration references that travel with the goods – e.g., the Transit Accompanying Document (TAD) or Single Administrative Document (SAD). These are issued by the Office of Departure or authorised consignor when the transit movement is started. It includes a barcode and the movement reference number that will match your transit declaration.
- Declaration records – e.g., Artist Declaration Form, ATA Carnet.

Each GMR contains details for a single crossing by one vehicle and can only be used once. So, I needed a new GMR when returning to the UK (which you can access in the local market). Note: the assumption is that you'll travel in the same vehicle between the UK and the European market. Switching to a hire-car may complicate the process!

You can find out more here.

What export documents did you need?

For my trip, I had to get a T1 form, this allowed the movement of my ceramics into the EU without import charges when I was crossing borders, up to final delivery point where the T Form will be discharged, in my case Switzerland. This form is a customs document used in the cross-border movement of goods from one

Ley Line Pair,
coloured porcelain,
Alice Walton
Photo: Schloss Hollenegg →

Linn Ribbons,
coloured porcelain,
Alice Walton
Photo: Mark Robson

customs office to another. It is used to carry non-EU goods within European territory (e.g., moving goods from France into Switzerland).

To obtain the GMR and T1 Form, I had to become a member of the British Chambers of Commerce.
This involved:

- a £250 deposit, which is refundable on the return trip;
- an export declaration request. Note: this form required the registration of the vehicle travelling with the work, as it gets scanned when you cross the European borders. Therefore, it's an important document if you're using a hire-car;
- code of destination for the T1 Form to enter Switzerland. I asked my Swiss border agent for this information (see exporting to Switzerland in next section);
- a T1 declaration form, as I was travelling into Switzerland;
- an Artist Declaration Form;
- a proforma invoice;
- packing invoice.

What format did the Artist Declaration Form take?
This is a letter-headed piece of paper that included a self-declaration document with the following statement and information:

"I hereby declare all the goods I am travelling with are made by myself (insert name)."

- Business address
- Dates of the activity in market
- Signature and date

This was done to demonstrate that I wasn't shipping anyone else's work. I was told I needed to keep this document with me throughout the journey to present to relevant officials.

Alice Walton in the studio
Photo: Megan Gallacher

How did you create a proforma invoice?

I drew up a document that included the following information:

- Invoice number
- Business address and contact details
- Business owner EORI number
- Date
- Gallery/end destination address
- Contact details
- Logo
- Car registration number
- A statement that all the work listed was made by me
- Thumbnail images of every object being shipped
- Name of the object, material, size (in cms) and artist's price in end destination currency
- Total value of the goods in local currency, this is the artist's price (the amount I would take home, not the gallery price)
- Page numbers

Note: If you are selling to a gallery you will need to agree the selling price of the works with the gallery, to understand what commission they will be taking and calculate the artist's price.

What is needed in the packing list?

The following information is required:

- Sender's business details
- Recipient: Gallery or event details (I wrote these in French as well)
- Date
- Your EORI number
- Item description e.g., one item of ceramic artwork
- Commodity code (also known as a trade tariff)
- Title, size (in cms), weight, artist's price in Swiss Franc CHF
- Total number of works
- Total weight
- Total price in Swiss Franc CHF

What commodity code did you use?
I create decorative works of art (i.e., non-functional). I was recommended by a gallery in the Netherlands a particular commodity code, the description is 'works of art, collectors' pieces and antiques', under the HS code bracket, 'other'. The one thing that I found travelling to Switzerland is that this particular commodity code comes under 'CITES', which is an import control of certain materials such as animal products. You may need to declare these goods; the chamber can advise you. There are some restrictions associated with leather or bone, for example.

How did you cross into Europe from the UK?
I took the Eurotunnel, I was advised to contact a Eurotunnel Freight Vans on Passenger (VP) service in the UK.

A VP Eurotunnel trip is a commercial booking for which you don't need to queue with lorries, even though you are carrying commercial goods. This ticket costs more than a standard ticket.

A VP Eurotunnel ticket cannot be booked on their regular website: it can only be purchased through a broker. I used a VP broker called Harbour Shipping that booked over the phone. I had my export documentation supplied by London Chamber of Commerce and Industry ready for them to email the ticket. The added benefit of using the VP Eurotunnel ticket was that I secured a time slot on the tunnel.

When I arrived at the Eurotunnel, I looked out for the VP logo – a dark green circle with dark green VP letters – and headed for that lane. I was expected to present the export documentation multiple times throughout my journey, and I'd prepared ahead of time with three copies of all the paperwork.

On arrival into Europe, I followed the amber lane to check-in at the customs declaration office in Calais, which is only five minutes from the port though a scary looking compound! I had to present my paperwork at the office, and they warned me that it could take up to an hour before I could continue on my journey.

How was the return journey back to the UK?
When planning my return trip, I had to prepare more paperwork:
- a new GMR form to support my UK-bound journey, which I accessed in the local market and had to show at the Eurotunnel;
- a declaration that all goods were coming back (note: if works are sold, they need to be removed from the packing list).

Reflections
Doing this journey myself enabled me to be more flexible, but it was time-consuming and there were occasional language barriers. If I was sending smaller works, I'd certainly consider shipping them separately.

Top tips
- Speak to other craft businesses to ask for advice.
- Speak to the British Chambers of Commerce.
- Be prepared to set aside time to do the documentation, as it requires attention.
- Take all documents in paper and electronic form.
- Label all your work on the outside, to save time having to unwrap objects.

Exporting to Switzerland

Interview with Alice Walton continued
As I was travelling to Switzerland by car, there were a few more steps to complete in the documentation process. Switzerland is not part of the EU and travelling overland from the UK crosses multiple borders.

On the advice of the chamber, I appointed a Swiss border agent to assist me with navigating the border crossings. A benefit of this was receiving the most up-to-date advice about the regulations, as the trading environment is constantly changing.
(Note: If you are working with a gallery in Switzerland, ask if they can recommend an agent for you to approach.)

T1 Form for Switzerland

I applied for the T1 Form as part of the documentation process through the British Chambers of Commerce. It had to be done in advance of my trip (I did this two weeks prior to leaving) and it was issued the day before I left (quite disconcertingly!) by email. The T1 was activated when I entered the first EU country, which for me was France, and I had seven days within which to travel to Switzerland for the T1 to be discharged or processed. It took me four days.

When I arrived, I met my Swiss border agent who assisted me with the documentation. (Note: Swiss borders are either manned or unmanned. I was advised to go to the Swiss border where my agent would be (a manned border), so that I could have help with the documentation. I was warned that documentation is regularly changing and there is sometimes a need for additional paperwork. You may also incur charges.

Destination code

A destination code is an eight-digit country code that can be obtained from border control in the destination country. It needs to be entered on to all documentation.

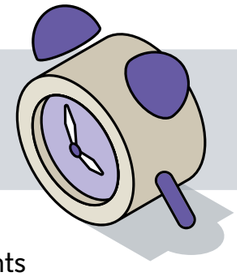
Going back home, what were the border controls like?
There were no checks going back across the Swiss border and I went through the same border control.

Sowing Winter,
porcelain,
Alice Walton
Photo: Mark Robson

Shipping the work yourself, by car, to Europe

Alice Walton

1 Before starting the export process

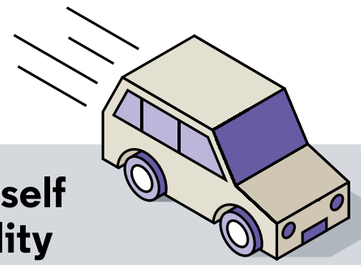


Time is needed to research:
- The process and requirements

Document every object:
- Size, materials, value
- HS Code
- Image

Tip!
Contact the event organiser and check on processes & documentation

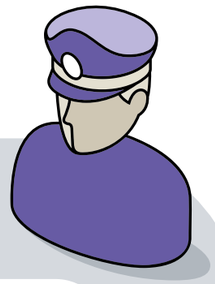
2 Driving yourself gives flexibility



Shipping yourself can be good for:
- Heavy and large-scale fragile prices
- When you want more control and reduce costs
- Option to install the work yourself

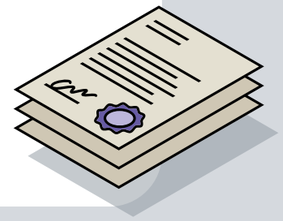
Tip!
A lot of time is needed to organise your own logistics

3 Moving goods across borders in the EU



Complete a Goods Movement Reference (GMR) form

Tip!
GMR is for:
- A single crossing by one vehicle (and it can only be used once)
- Use the same vehicle



4 Export documents needed

Become a member of the **British Chambers of Commerce.**
You need to:
- Provide a £250 deposit
- Registration of the vehicle
- Code of destination
- Provide an Artist's Declaration Form (ADF)

Note
£250 deposit is refundable

5 Artist's Declaration Form

Remember to include
- Business address
- Date range for the activity
- Sign and date the paperwork

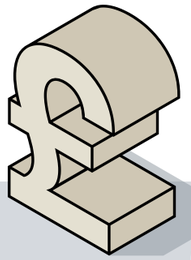
Tip!
Keep this document with you

6 Create a proforma invoice

Include:
Invoice number, contact details, EORI, date, gallery contact details, car registration number, ADF, all details of images shipped + thumbnails, total value of the goods in local currency

Note
When showing with a gallery, agree the selling price

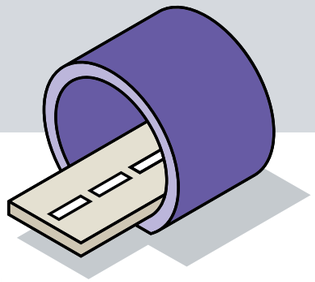
7 Packing list



Same as Proforma +:
- Commodity code
- Total number of works
- Total weight
- Total price

Tip!
Commodity codes for functional objects and non-functional (works of art) are different and incur different fees

8 Travelling by Eurotunnel to Europe



You need a VP ticket: book with a Eurotunnel Vans on Passenger (VP) service in the UK.

On arrival into Europe
- Check in at the customs declaration office at Calais
- Present your paperwork

Tip!
A standard Eurotunnel booking is not valid. Print out three copies of your export documentation

9 Your return journey to the UK

You will need to complete a new GMR form for return journey
- Booked in local market

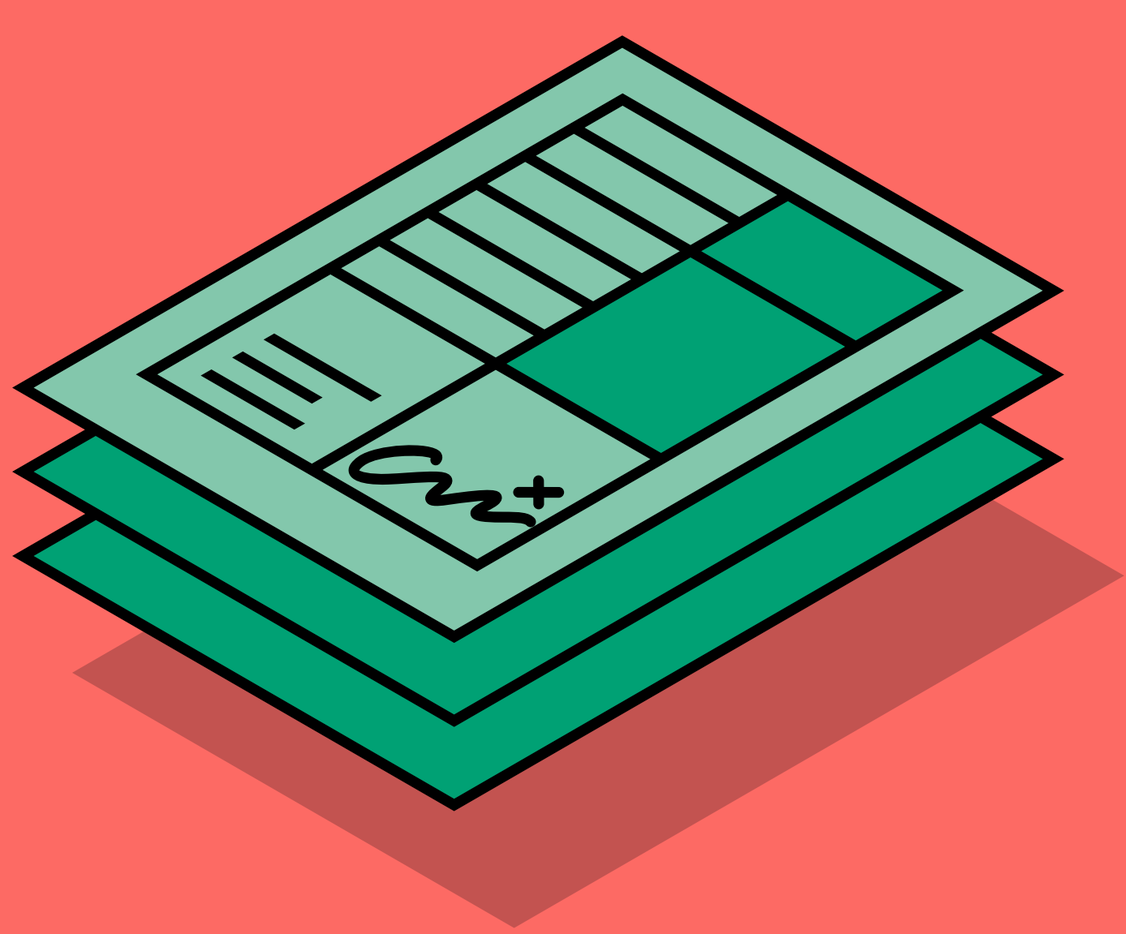
Tip!
Declare all goods that you are coming back with updated packing list

Overall lessons learned

You need time to research, and ask questions from others, don't assume, be brave, package, label and document everything, then print off three copies!!

Chapter 4:

Case studies of designers using ATA Carnets



Case study
ATA Carnet: Tom Hancock

Studio Hancock

Tom Hancock is an early-career designer-maker working out of a studio in Herefordshire, UK. Previously an engineer, Tom creates unique one-off pieces and small-batch works using woodturning combined with metal spinning and automotive paint techniques. His work has brought him critical acclaim: he received the Colour in Design Award at New Designers and was chosen to exhibit in Future Heritage curated by Corinne Julius.

Tom was invited to exhibit as part of the British Capsule at Maison&Objet 2023, Paris. This was his first exporting experience. Here, he shares his journey.

Preparing and packing

I engaged a shipping company that was recommended to me by Maison&Objet. I supplied them with the estimated weights and dimensions of each individual item, which included the final weight when packaged. They were extremely quick to respond and provided me with an estimate, which included transporting the pieces by road each way, and the cost of preparing and completing the relevant customs paperwork.

However, at the time I engaged the shipping company I was still finishing the pieces that were being exhibited and they gave me a final date of collection of 13 January. Under normal circumstances this would have been adequate time, but Royal Mail were undertaking strike action and the materials that I required to finish

Tom Hancock
Photo: Luke Atkinson

my work were delayed, resulting in me not being able to complete the pieces ready for the final collection date. I had no option but to cancel my shipping slot and go in search of an alternative company that could collect later (luckily there was no cancellation fee).

This is where I had to get creative! I was discussing my situation with a friend, who put me in touch with someone who regularly transports vintage and classic motorcycles between the UK, France and Spain.

At this point I had very limited options, but after speaking with them I was confident that they were able to fulfil the requirements. We agreed a collection date of 16 January, which gave me plenty of time to receive the long-awaited materials, package and crate the pieces ready for export. They sent me a quotation, which turned out to be cheaper than the first shipping

company, and it was booked in. The only difference being that I had to pay a deposit to secure the slot, rather than being billed on completion.

Did the shipping company work with a freight forwarder, or did they handle this themselves?
The company that I used was operating as a sole trader and undertook all the necessary paperwork themselves. I found out that, as a sole trader, you are not able to obtain an ATA Carnet via the London Chambers of Commerce, but you are able to use the Liverpool Chamber of Commerce via a third-party company called Boomerang Carnets UK.

What was your experience of working with this shipping company (correspondence, queries and documents required)?
Considering I was using a company that specialises in classic motorcycle transportation, rather than the movement of artworks, the experience was actually very easy. As with the previous company I was asked to supply weights, but this time it was the weight without packaging. I was also asked to give each item a serial number and clearly mark it on the items, as well as on the crates.

To calculate the cost of the carnet, I was asked to provide the value of each item and the 'category' that it was being exported under, which in this case was 'Original sculpture'. I was also asked to confirm the length of the bond, which was from 16 January until it returned to the UK on 24 January.

The process was very smooth and there was no unexpected paperwork to complete. As far as I am aware, the company that undertook the transportation did not experience any requests for additional paperwork either.

How easy did you find this process (shipping your work under an ATA Carnet) compared to shipping the work yourself?
Although I had some issues at the start of the process and had to make a last-minute change to the shipping company used, the process of obtaining and shipping under an ATA Carnet was relatively straightforward once I had secured the shipping slot. However, there was an overwhelming sense of confusion when presenting the work at customs. As mentioned, the company I used deals primarily with the permanent import and export of classic motor vehicles, which follows a different process than the ATA Carnet process, which is used for the temporary export of goods. When I discussed the process with the shipping company I used, it felt that both the UK and French agencies were very unfamiliar with people transporting goods in a light goods vehicle under an ATA Carnet; they're used to dealing with large freight vehicles. Both the UK and French agencies seemed surprised that anyone was following the correct process. It was particularly interesting when it came to the re-importation into the UK. The individual responsible for checking documents declared that they were unfamiliar with the ATA Carnet process and had never filled one out. They had to go online and check which papers they needed to sign, and even called a colleague for advice. Equally surprising was the fact that the contents of the vehicle were not checked at any point during the entire process.

I am still unsure if it is a legal requirement to follow the ATA Carnet process when moving small items in light goods vehicles, and I don't believe that the UK and French agencies are entirely sure either, or in fact particularly bothered by small shipping consignments. I would suggest that, if you are exhibiting items that are small enough to be moved in a private vehicle, this is a cheaper alternative and potentially a lot smoother when crossing borders.

Costs/schedules

Costs involved in an ATA Carnet

The ATA Carnet process for a sole trader moving a consignment of 'Original sculpture' with a combined value of £9,400.00 was £300.00 plus the administration fee for the shipping company. This included both in-and-out journeys.

Costs involved in shipping

The shipping cost was £400.00 each way
I did not incur any unexpected costs and have been invoiced for the exact amount quoted.

Timescale

The timescale was accurate and exactly as quoted.
The work was collected from my studio in Hereford at approximately 3:30pm on 16 January and I met the pieces at the exhibition hall at 1:00pm on the 17 January.
As agreed, they were then collected from the exhibition hall at 7:00pm on 23 January and delivered to my studio in Hereford at approximately 10:00am on 25 January.

I would note however, that these timescales were incredibly short because the shipper was driving a single consignment in a light goods vehicle. It didn't therefore have to consolidate multiple consignments and make multiple deliveries and collections.

Condition and return

I made it clear to the shipping company that the crates that the items were being shipped in were also the display plinths for the exhibition and needed to be treated with care. This was a bit of a gamble on my behalf, as often the shipping crates are not treated very well. I did add foam and strapping to the crates, but with hindsight it would have been a more sensible idea to wrap the crates in bubble wrap and film. However, I was concerned that customs would want to inspect the

Tom Hancock at Maison&Objet 2023 →

goods and therefore need easy access. As it happened, this wasn't necessary.

Can you describe the process of returning the items and the ease of handling this process?
The process was incredibly easy. I simply had to re-package the pieces at the end of the exhibition and help load them onto the van. The shipper is then responsible for completing the ATA Carnet and returning it to the Liverpool Chamber of Commerce to prove that the goods returned to the UK in the same state as they left. The holder of the ATA Carnet is financially responsible to ensure that this is fulfilled.

There were no hidden costs or unexpected documents required on return of the goods. I found the process a lot easier than expected; I had very few responsibilities other than ensuring the work was packaged securely.

Would you use this process (ATA Carnet) and shipping company again?
Although I'm not convinced that the ATA Carnet process is entirely understood by the UK Border Force, I would follow the process again. I believe that it is still settling post-Brexit and that, as time goes by, UK Border Force personnel will become more familiar with it. It is the process recommended by the UK Government, so you could find yourself in a sticky situation if you took a gamble and tried to avoid it.

I would use the shipping company again; however, I think there would be some cost savings if you were to transport the goods in your own vehicle and obtain an ATA Carnet as a sole trader. But then you would have to set aside the appropriate time for the administration and you'd have to be comfortable with driving long distances abroad, which I'm not.

Tom Hancock in the studio

What's next for you?
This was the first time exhibiting my work outside of the UK and it was an amazing experience. I was able to present my work to a huge audience and Maison&Objet is a highly regarded exhibition with international reach. However, I don't feel that my practice is mature enough or commercial enough for the kinds of visitors that attend. I didn't feel as though I made any concrete sales leads; however these things take time.

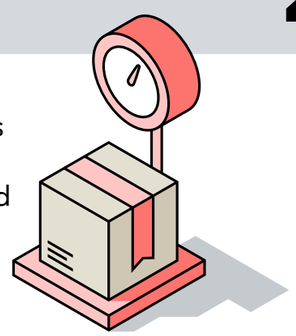
I made some excellent contacts among my fellow British Capsule exhibitors, and I have secured an opportunity to exhibit with FLOOR_STORY in its showroom in Shoreditch, London.

I have learned how to follow the ATA Carnet process and would feel comfortable doing so again should the opportunity arise.

Using an ATA Carnet to exhibit at Maison&Objet, Paris

Tom Hancock

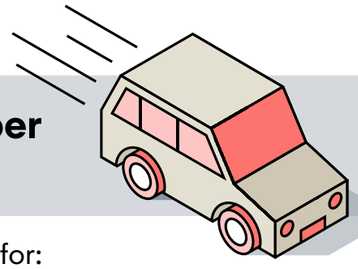
1 Preparing and packing



My shipper needed:
- Weights and dimensions of each item
- Final weight when crated

Tip!
Check with the shipper the weight details needed

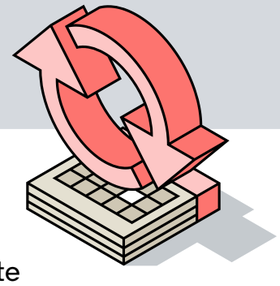
2 Shipper



A quote for:
- Transport by road
- Preparation of customs paperwork

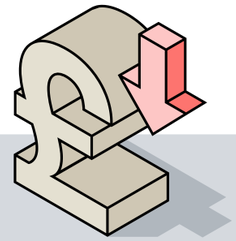
⚠ Royal Mail strikes delayed work to the shipper

3 Change of plan



Cancel the shipping slot, needed alternative date

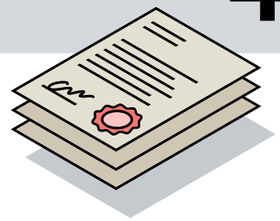
⚠ Phew, no cancellation fee



New shipper quote, better price

⚠ Different companies mean different schedules and payment terms

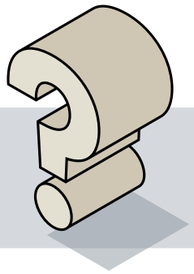
4 Customs paperwork



Shipper handled the customs paperwork

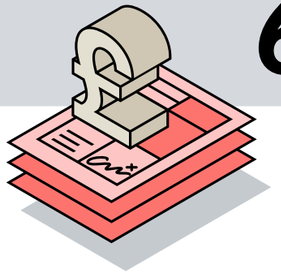
Tip!
As a sole trader I used a third-party company called Boomerang Carnets UK

5 Shipper lessons learned



Shipper: a specialist in classic motorcycle transportation. The experience was easy. I supplied weights without packaging. I gave each item a serial number

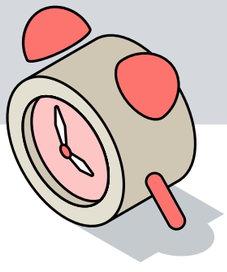
6 Costs and carnets



For carnet cost:
- Value of each item
- HS Code
- Timeframe
- Total value + administration fee

⚠ Things that may come up
UK Border Force and French Police aux Frontières were unfamiliar with people transporting goods in a light goods vehicle under a carnet

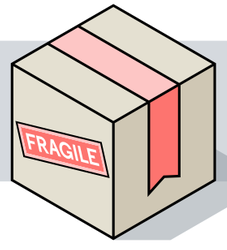
7 Timescales



On time and to quote. Works shipped from studio to trade stand

⚠ Things that may come up
A single consignment meant short timescale was achievable

8 Condition/return of goods



The crates were my plinths. The shipper was responsible for completing the ATA Carnet

Tip!
I added foam and strapping to the crates, but with hindsight I would have wrapped the crates in bubble wrap and film

Overall lessons learned

Border Force UK and FR side are still learning the systems. I'm new to export and gained a lot of experience.

ATA Carnet is doable yourself, you need time!

Case study
ATA Carnet: Harry Morgan

Harry Morgan

Harry Morgan is an artist based in Manchester, UK. Harry has exhibited widely throughout the UK and internationally. He was a finalist of the LOEWE FOUNDATION Craft Prize 2019, and his work is represented in the permanent collections at the Victoria and Albert Museum, London, National Museums Northern Ireland, European Museum of Modern Glass, Germany, and the LOEWE FOUNDATION.

Harry's work is characterised by an unexpected marrying of materials, reimagining the ancient crafts of glassblowing and concrete casting.

Harry has been invited to exhibit at Bogéna Galerie, France from March to September 2023 on sale or return.

Here, Harry shares his experience of exporting his work.

Are you connected with the British Chambers of Commerce trade hub? Have you used an ATA Carnet before? Or received support from the Export Support Service, UK Export Academy or UK Tradeshow Programme (all UK Government services)?
I haven't needed any of these services before, so wasn't aware of what was on offer. I usually carry work myself or use FedEx, but for this upcoming opportunity at Bogéna Galerie I needed an alternative route.

What sort of preparations did you make pre-shipping?
I made wooden crates containing individually packed double-wall boxes. These are then placed on a pallet for ease of handling and to prevent the crates from being mishandled, tilted or dropped. I organised insurance, took photographs of the packaging and attached shock-watch detectors. I prepared an inventory with images of work with the shipment, as well as authenticity certificates, a pro-forma invoice and shipping labels.

How did you find the experience of recruiting a shipping company?
I found it very easy; they handled everything. I didn't use a freight-forwarding company.

What was your experience of working with the British Chambers of Commerce for the ATA Carnet process?
The online application process is very quick and easy. There is a short wait time for the applications to be processed by the Chamber of Commerce office, but they were very responsive to calls and emails. The actual physical document of the ATA Carnet seems to be a lot more complicated than necessary, so it took me a while to get my head around it.

Can you break down the costs of the ATA Carnet and shipment?
- Non-member (of the chamber) standard ATA Carnet: £270 (£225 plus VAT).
- Aviva Guaranteed Premium (see reference below): £166.80 (£139 plus VAT).
- Delivery of documents: £0.00 (collected from office).
- Total cost: £436.80.

There are a few options in terms of costs. You can buy a 'membership' for reduced prices and some additional perks.

It costs £499 plus VAT for membership of the chamber, which is only worth it if you intend to purchase more than ten ATA Carnets per year, or utilise other services.
• Non-member, standard ATA Carnet: £225 plus VAT.
• Member, standard ATA Carnet: £185 plus VAT.
(There are also various delivery options for the documents, ranging in price.)

The shipping costs were:
• Half pallet: £330.31
• Packaging and crate materials: £124.80

Were there any unexpected costs?

Security
One hidden cost was the Carnet Guarantee, which is security for the chamber rather than insurance for the carnet holder or the items listed. Without having this in place, the chamber, as the issuing body, would be left financially exposed to any potential claim made by national customs authorities.
There were three options presented to me when completing the form, to cover the duties and taxes due should the goods not be re-exported (i.e., they are sold). The options were:
- to pay the full amount as a deposit and claim this back when the goods were re-exported. This option requires that a proof of transfer be either uploaded to eCert UK or emailed to the chamber of commerce;
- to pay a smaller premium through the Aviva Guarantee Scheme. The guarantee is purchased from the in-house insurer at the chamber. A premium and issue fee is charged and is non-refundable;
- to arrange my own guarantee with a bank or insurer. This is organised through your own bank (which must be an FSA-regulated bank) and evidence is required.

I opted for the Aviva Guarantee Scheme because it was the quickest process, and the premium was lower (although non-refundable).

Harry Morgan in the studio
Photo: Roberto Castelli
and Loewe Foundation →

HM064, concrete and glass,
Harry Morgan
Photo: Jakub Taylor

The rationale behind this cost is in case the goods are not returned to the UK (for any reason). The country exported to can request the duty from the chamber of commerce. Therefore, the chamber requests a payment from the shipper, to protect themselves should this happen. The shipper must choose one of the three options outlined above to progress with the ATA Carnet application.

The Aviva Guarantee Premium is an insurance policy (processed internally by the chamber) designed to cover the duty amount. The premium paid is non-refundable and calculated based on the value of the goods, the destination country, the export duration etc.

Timescale
It took four working days to process and receive my ATA Carnet.

First, you must create an account on the eCert UK portal. You need to complete a Formal Undertaking document, which is then sent to the Chambers of Commerce for approval. This took 24 hours.
Following approval, you can begin an application for the ATA Carnet. This was a very short application and took around 15 minutes.
The 'Standard Service' takes up to 48 hours to be processed. There is also the option to purchase the 'Express Service', which arranges your documents within the same day.
Non-member Standard: £225 plus VAT Non-member Express: £385 plus VAT.
I opted for the standard service. The process would have taken three working days, but there was an additional delay because there wasn't an appropriate member of staff in the office to sign the paperwork. The staff in the office informed me of the delay and apologised for the inconvenience.

What have you learned from this experience?
I think the document is certainly useful for some circumstances such as 'non-selling' exhibitions, or for a large consignment for which you would like to postpone the bulk of the duties and taxes until the point of sale.

For me, it seems unnecessary since the import duties and taxes need to be covered by insurance anyway. It has been useful to understand the process and it's something that I'm sure I'll use in the future.

Case study
ATA Carnet: Smile Plastics

Smile Plastics

Smile Plastics is a microbusiness in Swansea, South Wales, employing 13 people. Founded in 2014 (originally as Re-Worked), it has been regularly exporting since 2017.

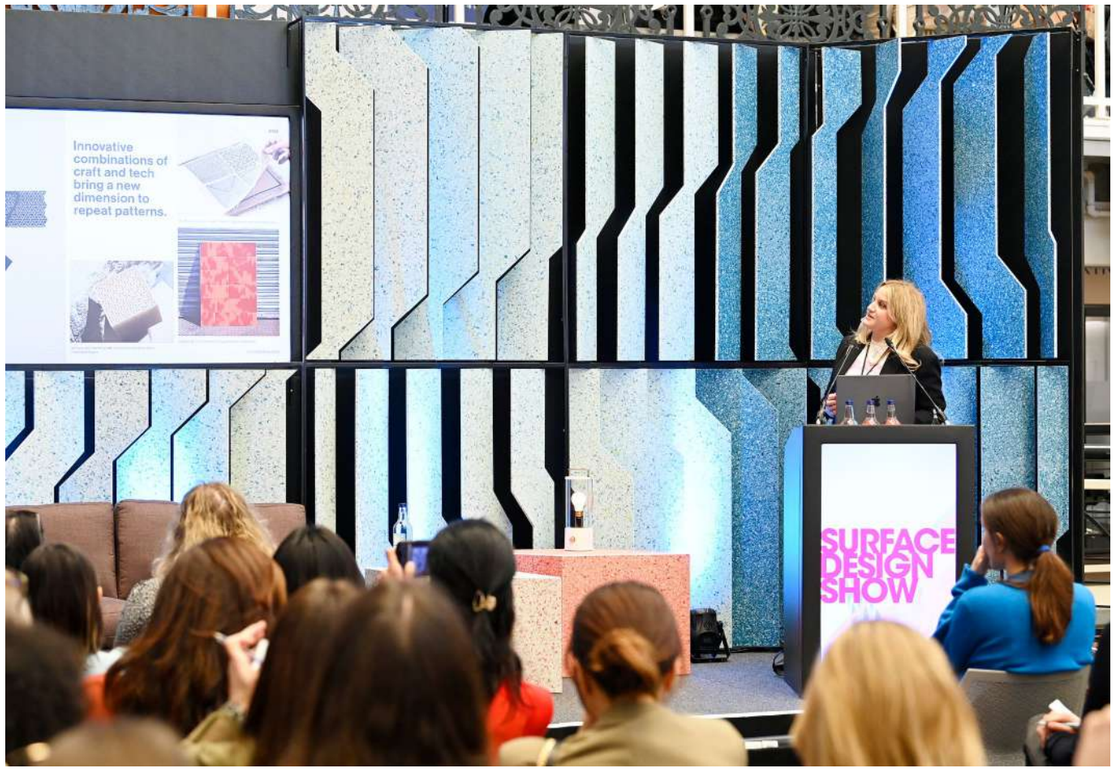
In January 2023, Smile Plastics took part in a British Embassy Paris trade event, in partnership with Maison&Objet. The British Embassy Paris is keen to support EU/UK Trade and, with support from the Crafts Council and Department for Business and Trade, set out to create a networking opportunity between UK businesses and French buyers. The focus was on high-end craftsmanship, highlighting the breadth and scope or materials through design. Among the UK businesses invited to take part were Benchmark Furniture, SCP, FLOOR_STORY and Fred Rigby Studio.

Many of the businesses invited were exhibiting at Maison&Objet (18–20 January 2023).

Ida, Technical Customer Service Officer at Smile Plastics, shared her insights into using an ATA Carnet for the first time:

We were invited to present a sample of our products and demonstrate how the materials are made by our company Smile Plastics. We came specifically for the event and were not exhibiting at Maison&Objet.

This was not a normal export for us. We reached out to British Chambers of Commerce (for which we are already members) for advice. They recommended that



Smile Plastics

we use an ATA Carnet. This was quite daunting as we had not used this process this before. Due to the short timeframe, we ended up using a dedicated courier, which though more expensive was easier, as there were many rules associated with an event at the Embassy such as when the courier could arrive and tight security protocols to follow. I am not sure how easy the ATA Carnet process would have been if we had used a shipper with multiple consignments.

Though we are a member of Chambers Wales, the actual paperwork was made by Birmingham Chamber of Commerce. Some of our equipment was taken in hold luggage by our CEO. For the ATA Carnet, I essentially had to create an invoice of all the items, declaring their value, weight and HS codes (although I'm not sure these were needed). This is very similar for any export and import, so I was prepared for this level of detail.

Smile Plastics

I worked with a dedicated shipping company and, on reflection, the ATA Carnet involved most of the paperwork for this whole process. There are a few sections on the form that the driver of the consignment takes to the border to stamp on entry and re-entry. When I received the ATA Carnet to complete, I also received long instructions. It is quite a complex document, as it outlines all possible scenarios and the advice to follow depending on the route you are taking such as transporting the goods yourself. At this point I contacted the chamber to make sure I knew what section was most relevant to us.

The first step for us was receiving the ATA Carnet completion guide, which offers information about how to complete the online form. Once this was done, I received a physical document that is several pages long and in different colours. These are the pages that need to be signed and stamped, which is all a bit daunting to understand but the chamber was very supportive in helping us navigate the process.

We've had another recent event in Europe, a workshop in Germany, for which we didn't use an ATA Carnet, as the company in Germany handled everything from its side, including the payment of import VAT.
We would certainly consider using ATA Carnet again, now that we know the process. You don't need someone else the other side of the border to handle the import and there is no VAT payment. With a longer timeframe, we can use a shipper who has multiple consignments, thereby reducing the cost of shipping. Of course, there is an ATA Carnet fee which needs to be considered and it is only valid for the items listed on the form. There is also an insurance cost for the value of goods. Doing anything for the first time is stressful and you'll want to be in close contact with the courier, as this process is different from normal import/export. We recommend choosing someone who has experience managing an ATA Carnet at the border.

My top tips for first-timers are: to reach out to the British Chambers of Commerce; to make sure you know what you are sending; to plan what you are going to put on the pallet; and to communicate clearly with all those concerned. The chamber is your go-to. Be curious: ask questions about the process and how often you can use the ATA Carnet.

An ATA Carnet is more geared towards small and medium-sized enterprises (SMEs), as it allows for goods to be re-imported multiple times over a certain timeframe. SMEs are more likely to be doing several trade shows during this timeframe.

Chapter 5:

Resources and links

Resources and links

Glossary of temporary export terms

Please refer to the Crafts Council International Toolkit 2022, Section 21, p. 120 for a comprehensive list of exporting resources.

Glossary of terms

Please refer to the Crafts Council International Toolkit, Section 22, p. 128 for a comprehensive Glossary of export terms.

Goods Movement Reference (GMR)

A reference that links together all the customs declarations for a particular shipment of goods. This enables the shipper to offer one GMR number at the EU border that proves that all goods being shipped have been correctly declared to HM Revenue & Customs.

Import Control System 2 (ICS2)

A newly updated customs electronic import system, ICS2 manages customs safety and security when importing goods into the European Union Customs Union (EUCU).

T1 Form

This is a customs document used in the cross-border movement of goods for transporting customs goods from one customs office to another. It is used to carry non-EU goods within the EU territory.

VP broker

A VP broker can assist with organising travel bookings for vehicles travelling with commercial goods on a passenger shuttle to Europe via Eurotunnel.

Links to support organisations

Please refer to the Crafts Council International Toolkit, Section 23, p. 140 for a comprehensive Research Tools and including support organisations.

eCert UK

An online portal that is free to use to create a Certificate of Origin and ATA Carnet. Any applicable fees are directed through a chamber of commerce. Using eCert UK helps to ensure that regulations are complied with and that certified documents are delivered quickly and easily.

UK Export Academy

The Department for Business and Trade is responsible for the UK Export Academy, a free training programme delivered through online, hybrid and face-to-face learning.

Acknowledgements

Our contributors

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Tom Hancock
Jimmie Martin
Harry Morgan
Smile Plastics
Christopher Thompson Royds
Alice Walton

Planning Resource and Delivery Note template

Temporary export planning resource

Use this document to help you plan the logistics of your own temporary export.

- ☐ Summary or title of item/s you are temporarily exporting
- ☐ Name and date of event
- ☐ Date when consignment is due
- ☐ Your main contact for the event
- ☐ Completed delivery note (see the template below).

  A delivery note gathers the data of your consignment for temporary exporting and will help you obtain shipping quotes, as well as prepare any future documents required such as an ATA Carnet or pro-forma invoice. Within this document you will need to include: item description, size (in cms), weight, materials, value and Harmonized System (HS) codes.

- ☐ Shippers' quotes
  We recommend that you obtain three quotes as good practice.

- ☐ Transporting yourself
  Planned route of travel
  Hire van
  Booked flights
  Booked Eurostar – have you booked a Freight Vans on Passenger (VP) ticket?

- ☐ Contact your chamber of commerce

Business Name

Dellivery Note

Date of consignment	
Title of event	
Contact Name Address City Country Email Phone	**Ship to** Name Address City Country Email Phone

Item description	Materials	Dimensions (in cms and m3)	Net (product) weight in kg	Gross (packed) weight in kg	Value	Harmonized System (HS) codes

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