Serbian Customs
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Serbian Customs
1. Serbian Customs

1.1 The Customs Administration of Serbia

The Customs Administration is the executive authority of the Ministry of Finance that enforces the customs policy of the Republic of Serbia. The proper collection of customs duties and the security of cross-border trade, as well as the facilitation of efficient international trade, are the priorities of the Customs Administration. These priorities are ensured through the simplification and modernisation of customs procedures, the continuous education of personnel and close cooperation with other national institutions and international customs authorities.

The Customs Administration performs its tasks through 15 territorial customs offices, with smaller internal departments organised as customs posts and customs units. Through these internal departments, customs offices apply customs procedures in passenger traffic and freight transport. Customs posts and units are responsible for customs surveillance and clearance, preventing illegal imports and forbidden procedures, such as sales of seized goods and the enforced collection of duties.

The Customs Administration ensures proper and uniform application of customs regulations and coordinates and controls the operation of its customs offices. The prevention of smuggling and the conducting of customs investigations also fall under the jurisdiction of the Customs Administration. The organisational structure of the Customs Administration is subdivided into six divisions – for customs affairs and procedures, tariff affairs, human resources and organisation, IT, finances, and control and security. Contacts for these sections and other customs departments are provided throughout the brochure, in relation to their respectively relevant sections of information.

1.2 The Customs Law

The Customs Law is the strategic document that regulates all customs affairs in Serbia and the Customs Administration is responsible for its enforcement. The Customs Law defines the general and specific terms implemented in the everyday practice of economic life in Serbia. Practical and precise knowledge of the Customs Law will ease trading and doing business in Serbia safely and securely.

The goals of the Customs Law are to protect the economic, fiscal and financial interests of the Republic of Serbia, prevent illegal trade, ensure the security of people and the environment, and also to facilitate international trade.

All business activities involving the import, export or transit of goods are covered in detail in the Customs Law. It is for this reason that a short overview of the contents of the Customs Law is provided below.
The Customs Law consists of 11 sections that define the following terms:

1. **Basic and general provisions**: in this section the definitions of basic terms are provided, as well as provisions regulating the rights and obligations of all those participating in customs proceedings.

2. **Calculation of import and export duties**: the second section of the law contains the basis on which import and export duties are calculated, as well as other measures envisaged for trade in goods. This section defines the principles for the classification of goods under the Customs Tariff and clarifies the terms for originating products and customs valuation.

3. **Status of imported goods from the moment of entering the customs territory of Serbia and the assessment of customs-approved treatment or use**: this section explains what is considered as the formal entry of goods into the customs territory of Serbia. This section covers the delivery and unloading of goods at customs stations, goods storage arrangements, rules for the transit of foreign goods, regulations for the destruction of transported goods and measures against the unauthorised entry of goods.

4. **Customs-approved treatment or use of goods**: this section of the Customs Law also contains, alongside general provisions, the definitions of all custom procedures (placement under customs proceedings, release for free market circulation, customs procedures subjected to delay and procedures with economic impact, the export procedure, re-export, free zones, warehousing, destruction and other forms of the customs-approved treatment or use of goods).

5. **Goods that exit the customs territory of Serbia**: this section of the Customs Law precisely defines the deadlines and conditions applied in the case that goods leave the territory of Serbia.

6. **Customs benefits**: here you can find out more about exemptions from customs payments and duties. This section explains who these exemptions are valid for and under which circumstances. The section also explains the principles applied in the case of the return of goods.

7. **Customs debt and calculation of import duties**: this section regulates the guaranteed payment of customs debts and provides insight into the calculation and payment of customs debt, as well as providing directions for the return or relief of custom debts under certain circumstances.

8. **Measures for the protection of intellectual ownership at the border**: this section defines precisely how the Customs Administration of Serbia acts in the event that the import, export or transit of certain goods infringes upon intellectual property ownership rights.

9. **Sale of customs goods and distribution of income**: this section of the Customs Law states that all permanently confiscated goods can be sold publicly. If the confiscated goods are perishable or live animals, the Customs Administrations may sell the goods without holding auctions.
10. **Violation of customs regulations**: this section of the Customs Law provides a detailed description of the consequences of violating customs regulations. The section defines violations and ascribes suitable fines for misconduct.

11. **Transitory and closing regulations**: the closing sections refer to the realisation of unused rights relating to customs benefits and customs procedures that were initiated before the date this law came into effect, as well as to the exchange of goods with Kosovo (UNMIK).

The priority of the Customs Administration is to provide support to the development of the Serbian economy. The Customs Administration therefore cooperates actively with the business community. Those companies that do business in a responsible way, in compliance with the law, are provided with simplified customs procedures that have a direct impact on the efficiency of their operations.

*Please note that the full text of the Serbian Customs Law is available in English via the website of the Customs Administration.*

European Integration and Customs Affairs
2. European Integration and Customs Affairs

Serbia and the EU commenced official accession negotiations in January 2014, with the staging of the First Intergovernmental Conference in Brussels. The negotiation process is divided into 35 chapters that thematically define the complete legislation of the EU and Serbia. From January 2014 until today, the exceptionally demanding first phase of the negotiations is being finalised. This phase analytically reviews and compares the legal frameworks of Serbia and the EU through explanatory and bilateral screenings for all 35 negotiation chapters.

The most important negotiation chapter for customs affairs in Serbia is chapter 29, on the Customs Union. This chapter includes the EU Customs Code, the combined nomenclature, common customs tariff and provisions covering tariff classification and tariff quotas. Provisions are also provided on customs duty relief, control of counterfeit and pirated goods, drugs precursors, cultural goods and mutual administrative assistance in customs affairs.

Apart from chapter 29, the Customs Administration also participates actively in the negotiations covered by other chapters, due to its jurisdiction in these fields. These include, for example, chapter 33, on financial and budgetary provisions; chapter 7, on intellectual property law; chapter 24, on justice, freedom and security; chapter 16, on taxation; chapter 18, on statistics; chapter 23, on judiciary and fundamental rights; and; chapter 35, covering other issues, i.e. Kosovo.

The obligation for Serbian national laws to be fully harmonised with the EU’s acquis communautaire, as well as their implementation, was initiated long before 2014. The adoption of EU practices and legislation came into effect gradually during preparations for the official commencement of accession talks. As such, Serbian regulations in the customs field are already in compliance with EU legislation to a considerable extent. Serbia, for example, harmonises its tariff nomenclature with the combined nomenclature of the EU on an annual basis. The European Commission’s decisions on the classification of goods, which are published in the Official Journal of the EU, are applied in Serbia, while the system of tariff rate quotas in Serbia is identical to the EU’s quota allocation system, even including the first-come, first-served and pro rata methods.

Serbia’s obligation to harmonise its customs regulations is stipulated in Article 72 of the Stabilisation and Association Agreement (SAA). This article regulates, among other issues, the economic and trade relations between Serbia and the EU. The SAA came into force formally in September 2013, but in reality the most important economic and trade stipulations have been implemented ever since the 2010 signing of the Interim Agreement on Trade and Trade-Related Matters between the EU and Serbia.

The Serbian Customs Administration is directly responsible for the implementation of protocols 3 and 6 of the SAA, which respectively regulate the concept of originating products and mutual administrative assistance in customs affairs.

The full text of the Stabilisation and Association Agreement is available online in English.¹

3

Trade Agreements
3. Trade Agreements

If you are considering trading and doing business in Serbia, please note that Serbia has signed and ratified several trade agreements that can facilitate your trade activities. These trade agreements each have their own specific characteristics, but all offer certain benefits when importing or exporting. Thanks to these free trade agreements, Serbia represents an excellent base for accessing a duty free market of nearly a billion people.

Serbia’s Trade Agreements

<table>
<thead>
<tr>
<th>Market</th>
<th>Trade Regime</th>
<th>No. of Inhabitants</th>
</tr>
</thead>
<tbody>
<tr>
<td>European Union</td>
<td>Preferential Trade Regime</td>
<td>505,700,000</td>
</tr>
<tr>
<td>CEFTA</td>
<td>Free Trade Agreement</td>
<td>23,000,000</td>
</tr>
<tr>
<td>EFTA</td>
<td>Free Trade Agreement</td>
<td>135,000,000</td>
</tr>
<tr>
<td>Russia, Belarus and Kazakhstan</td>
<td>Free Trade Agreement</td>
<td>170,400,000</td>
</tr>
<tr>
<td>Turkey</td>
<td>Free Trade Agreement</td>
<td>76,000,000</td>
</tr>
<tr>
<td>Total Market Size</td>
<td></td>
<td>910,100,000</td>
</tr>
</tbody>
</table>

Free trade agreements based on pan-European rules on the origin of goods

3.1 Free Trade Area between Serbia and the EU (part of the SAA)

Alongside its political, legislative and regional cooperation objectives, the Stabilisation and Association Agreement between Serbia and the EU ("Official Gazette of RS-International Treaties", 83/2008) also aims to promote harmonious economic relations and gradually establish a free trade area between the EU and Serbia. Under the title IV on Free Movement of Goods, articles permit the free export of all products originating in Serbia, meaning those that are fully manufactured in Serbia or which use materials originating in EU member states, Turkey, or countries in the process of joining the EU, provided that these products have undergone appropriate treatment in Serbia. In addition, according to the General Permit for Inward Processing, goods imported to Serbia that originate in the EU are not subject to any tariffs or VAT.

More information can be found online.²

3.2 Central European Free Trade Agreement (CEFTA)

Serbia is a member of a free trade agreement together with Albania, Bosnia and Herzegovina, Macedonia, Moldova, Montenegro and the United Nations Interim Administration Mission in Kosovo (UNMIK). These CEFTA countries are Serbia’s second biggest trade partners in terms of both import and export. CEFTA provides Serbia with access to a customs-free market of 29 million consumers. Within duty-free trade between member countries, Serbia’s major exports are food and livestock, machinery and transport equipment, and manufactured goods. Some of these goods are also among Serbia’s major imports. This arrangement will come to an end upon EU accession.

More information and the English version of the agreement can be found at www.cefta.int. The official Serbian edition of the CEFTA Agreement is available via the website of the Serbian Customs Administration.  

3.3 Free Trade Agreement between Serbia and the EFTA states

The EFTA States of Iceland, Liechtenstein, Norway and Switzerland signed a free trade agreement with Serbia in 2009. The main focus of this FTA is on the liberalisation of trade in goods. As of the entry into force of the Agreement, EFTA abolished all customs duties on Serbian industrial products, including fish and other marine products, while Serbia gradually dismantled its customs duties for imports of industrial products from the EFTA States. Additional agricultural agreements between the individual EFTA States and Serbia form an integral part of the instruments establishing the free trade area.

More information and the English version of the agreement can be found at www.efta.int. The official Serbian edition of the EFTA agreement is available via the website of the Serbian Customs Administration.  

3.4 Free Trade Agreement with Turkey

Industrial products originating in Serbia can be exported to Turkey without being subjected to customs duties. Imports of industrial products into Serbia are generally customs-free, and customs duties were progressively abolished by 2015 for a large number of other goods. For trade in agricultural products, customs duties remain in effect, with certain Most Favoured Nations reductions for a number of products. Serbian exports to Turkey mostly include petroleum and petroleum-based products, iron and steel, rubber products, and paper and paper-related materials.

More information can be found at www.economy.gov.tr, while the official Serbian text of the Agreement is available online.  

Free Trade Agreements with the Russian Federation, Belarus and Kazakhstan

3.5 Free Trade Agreement with the Russian Federation

The Free Trade Agreement with Russia provides Serbia with access to a market of 144
million people, which makes it particularly interesting for investors in the manufacturing sector. Goods produced in Serbia, which have at least 51% value added in Serbia, are considered as being of Serbian origin and can be exported to these markets customs-free. For exports to Russia, a CTz Certificate is required as proof of the goods’ origin. The only tariff charged is the customs record-keeping tariff, amounting to a value of 1%. The list of products excluded from this agreement is reviewed annually. This arrangement will, however, also end upon Serbia’s EU accession. The products exported to these countries the most are mineral fuels, oils and distillation products, iron, steel, and metals.

The official Serbian version of the Agreement is available via the Customs Administration’s website.6

3.6 Free Trade Agreement with Belarus

The Free Trade Agreement between Serbia and Belarus is intended to ensure the mutual elimination of customs duties and other taxes on a variety of products. Goods produced in Serbia, or which have a dominant value added in Serbia (at least 51% more than the initial price) are considered as being of Serbian origin. Directly distributed goods of Serbian origin are subject to a 1% import tax when entering the Belarusian market. The agreement does not include the following products: passenger cars, tractors, buses and tyres, and automobile parts.

The Serbian text of the Agreement can be found online.7

3.7 Free Trade Agreement with Kazakhstan

The Free Trade Agreement with Kazakhstan came into force in the year 2000, when Kazakhstan entered the Customs Union with Russia and Belarus. The free trade agreement that Serbia signed with Russia and Belarus thus expanded to Kazakhstan, with the same provisions on the origin of goods and the record-keeping tariff of 1%.

The official Serbian version of the Agreement can be found online.8

Terms and Conditions

In order to profit from the benefits of the aforementioned free trade agreements in a responsible and profitable way, it is necessary to fulfil the specific terms and conditions of each agreement, which differ from case to case. In particular, the conditions on the origins of products require careful attention, as well as changing standards and norms. Furthermore, the list of products that are excluded from the agreements changes annually for some of these trade agreements. As such, it is necessary to ascertain the exact state of play with the Serbian customs authorities on a case-by-case basis.

The general terms and conditions can be summarised in two principles: (1) An agreement with identical regulation on the origins of goods must exist (because of the possibility to cumulate origin); (2) The product must meet the conditions laid down in the agreement, with special regard for protocols on the origin of goods.

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The Origin of Goods
4. The Origin of Goods

Determining the origin of goods under the criteria set out in Serbian customs legislation is crucial for the import and export of goods in Serbia. On the basis of criteria of origin, a product can gain preferential status with corresponding tariff benefits. Preferential origin is conferred on goods from particular countries, which have agreed such an arrangement or where one side has granted it autonomously. In order to obtain preferential status, the criteria of origin generally require that goods are either wholly produced or substantially processed in the beneficiary country, or that the goods are made from raw materials or components sourced in the beneficiary country.

Serbian customs legislation allows for reductions and even full exemptions on payment of import duties under certain criteria within the rules on the origin of goods. Therefore, an overview of the Serbian origin regime and general instructions for originating products are provided in this chapter.

4.1 Certificates of Origin

In order to determine the origin of goods, there are required forms and certificates proving the status of products according to their origin. Depending on the product and the country of origin, one of these certificates is necessary for determining a product’s origin.

- EUR.1 (EU, EFTA, CEFTA and Turkey) duration of 4 months (see 4.4) or
- Declaration of origin by the exporter on the invoice,
  (accepted only if the value of goods does not exceed €6,000), or
- Declaration of origin by a regular authorised exporter on the invoice
  (without a limit on value)
- Form CT-2 (Russia, Belarus and Kazakhstan) duration of 12 months (see 4.8)

4.2 Direct Transport

The direct transport provision guarantees that no changes occur regarding the origin of goods during transportation. Direct transport means that goods are transported directly from the country of origin to the country where they enjoy preferential status. There is the possibility that the goods are temporarily placed under customs control in a third country (which is not party to the agreement), but in this event nothing may be done with the goods except for changing the conditions of transport through loading and unloading.

4.3 Prohibition of Drawback

The prohibition of drawback relates to the withdrawal of rights on custom tariff benefits or exemptions for non-originating materials used in the manufacture of products with certified origin. This provision ensures similar treatment between domestically produced and consumed products and products aimed for export. Prohibition of drawback usually applies to inward processing (see chapter 7).

4.4 Application for the EUR.1 movement certificate

The EUR.1 certificate of origin (necessary for trade with the EU, EFTA, CEFTA and
Turkey) is issued only following the submission of a written application form by the exporter or their authorised representative. Alongside the application form, the applicant is required to submit other documents proving that the goods intended for export fulfil the conditions for issuance of the EUR.1 movement certificate. When applying for the EUR.1 movement certificate, the applicant should pay attention to the following issues:

1. The form should be completed according to the model
2. The form should be completed in a legible fashion
3. Erasures and strikethroughs are forbidden on the form
4. Changes are allowed if confirmed by a stamp
5. Minor deviations of data and typing errors in the attached documentation proving origin are inconsequential
6. Ex-post issued certificates require an indication in English saying “ISSUED RETROSPECTIVELY”
7. Copies should carry the indication “DUPLICATE” and include the date of issuance of the original certificate
8. Fulfilment of conditions for direct transport or direct delivery
9. Invoice declaration is valid for goods with a value below €6,000 according to pan-European rules
10. A declaration of origin must comply in its entirety with the form and language prescribed in the appendix of the respective free trade agreement
11. In the case that the customs authority refuses to accept the certificate on technical grounds, this is indicated with “DOCUMENT NOT ACCEPTED”, accompanied by an explanation of the grounds for refusal and the returned original document, in order to enable the submission of an application for a retrospectively issued certificate

4.5 Insufficient Working or Processing

In order to ensure that only substantial manufacturing processes count as origin conferring, the Serbian origin regime contains provisions that outline operations considered not to have an effect on the origin of final goods. Insufficient working or processing does not contribute sufficiently to changing the essential characteristics or the properties of the goods in order for their origin to be altered. The following operations are considered as insufficient working or processing according to the Serbian origin regime.

1. Operations necessary for the preservation of goods during transportation or storage
2. Simple assembly operations
3. Washing, cleaning and removal of corrosion, oil, paint or other cover materials
4. Ironing or pressing of textiles
5. Simple painting or polishing
6. Peeling or grinding (partly or wholly) polishing or glazing of cereals and rice
7. Colouring sugar or shaping sugar cubes, grinding sugar (partly or wholly)
8. Removal of pits and shells, peeling of fruits, nuts and vegetables
9. Grinding, simple crushing or simple cutting
10. Sifting, screening, sorting, classifying, grading, pairing (including the making of sets of articles)
11. Simple packaging in jars, cans, flasks, bags, boxes, binding to cardboard and other packaging methods
12. Gluing or printing marks, labels, logos and other distinguishing signs on products or their packaging
13. Simple mixing of the same or different products, when components of the mixture do not meet the requirements of this section, which would permit them to be considered as products with certified origin
14. Simple assembling of parts to obtain a complete product, or disassembling of a product into its constituent parts
15. Combining two or more actions
16. Slaughter of livestock

4.6 Products with Conferred Origin

The origin of raw materials or components and the location of production or processing operations are relevant when it comes to originating final products. Products with preferential origin have usually been either manufactured from raw materials from the beneficiary country or have at least undergone a certain amount of processing in the beneficiary country. However, when goods are made from materials of foreign or unknown origin, the following rule applies: If the value of all used materials of foreign or unknown origin does not exceed 50% of the value of the final product, then goods are considered to have undergone sufficient working or processing for preferential origin.

Products that have full origin conferred in Serbia or with its trade agreement partners are listed below:

1. Mineral products extracted within the country or from its seabed
2. Locally harvested herbal products
3. Locally bred and raised live animals
4. Products made from locally raised live animals
5. Products won through local hunting or fishing
6. Products won through sea-fishing and other products extracted from the sea beyond the territorial waters of the contracting partners by their vessels
7. Products made aboard factory ships exclusively from products referred to in point (6)
8. Locally collected used articles, intended for recycling of raw materials, including used tyres that can be used for re-treading or wastage
9. Leftovers and waste formed in local productive activities
10. Products extracted from the seabed or subsoil beyond the contracting partner’s territorial waters, provided that they have the sole rights to work that seabed or subsoil
11. Locally made products exclusively processed from products specified in paragraphs (1) to (10)

4.7 Cumulation of Origin with EFTA, CEFTA, Turkey and the EU

Cumulation allows products that have obtained originating status in one partner country to be further processed or added to products originating in another participating country as if they had originated in that latter country, without the finished product losing the benefit of preferential customs tariffs.

Bilateral cumulation (EFTA) is the basic type of cumulation and is common to all origin arrangements. Products that originate in one partner country can be sent to another participating country for further processing into the final product. If the processing in the country making the final product exceeds the minimum treatment, then the product obtains origin from this country. Even if the processing does not meet the criteria from the list for insufficient working or processing.
origin is conferred.

Diagonal cumulation (CEFTA, Turkey, SAA) operates between more than two countries and stipulates that the product will have the origin of the country where the last working or processing operation took place, provided that it was more than a minimal operation. In certain cases the product will have the origin of the country where the last working or processing operation took place, in any case the country in which highest added value is obtained.

4.8 Cumulation of Origin with Russia, Kazakhstan and Belarus

There is a difference in definition of origin cumulation between Russia, on the one hand, and Kazakhstan and Belarus on the other, due to different definitions of materials of foreign origin.

Components, raw materials and semi-finished products originating in Russia, Kazakhstan and Belarus can cumulate into a finished product with Serbian origin, and such products can be exported to Russia, Kazakhstan and Belarus as Serbian products.

Required proof of origin:
- Form CT-2 (Russia, Belarus, Kazakhstan) duration 12 months (completed in accordance with the provisions of the Agreement)
  Form CT-2 is issued by the Customs Administration of Serbia, which is also responsible for the subsequent examination. Within the Customs Union, certificates are issued by the Regional Chambers of Commerce.

In the context of the rules of origin (different from the pan-European rules of origin) as regards export/import of specific products, special attention should be paid, among other things, to the following:

- The agreements include a list of products that are excluded from preferential treatment on import or export to the territories of the signatories (the Russian Federation and Kazakhstan (Annex 1 and 2 of the Agreement), for Belarus (Annex A and B of the Agreement)). If the subject goods are on the list, then the prescribed customs rates shall apply.

Importers/exporters must consider this fact and determine whether their products are on the mentioned list. For goods not mentioned in these lists, zero rates of customs duties shall be applied in the case that proof of origin has been certified;

Annex 3 of the Agreement (the Russian Federation, Kazakhstan) that is, Annex B (Belarus) of the Agreement lays down rules of origin that must be met in order for a proof of origin certificate to be issued.

The rules apply to the following products:
- Wholly obtained products (agricultural products, mineral products etc.)
- Sufficiently worked or processed products (permitted customs value of the raw non-originating materials is up 50% of the sale price of the goods on ex-works parity) on the territories of countries that are Parties to the Agreement.
- Products obtained by cumulation with raw materials of Serbian, Russian,
Kazakhstani or Belarusian origin (materials from any other country are non-originating materials);
- In the case of finished products one must also consider conditions of insufficient working (processing) as prescribed by Article 6. Methods of production of the finished products must be higher than those specified in the mentioned Article.
- In accordance with Article 7, point 3, only the packaging in which the goods are sold in retail shall be taken into consideration for the purposes of determining the country of origin;
- The goods must be transported directly to the signatory countries. Should a change to any aspect of transportation be required (a switch from one means of transport to another, warehousing etc.) confirmation of the conditions of transport change must be sought from the competent customs authorities where the change occurred (Article 8 of the Agreement);
- Payment shall be made according to the contract between the buyer (for example, a resident of the Russian Federation) and the seller (for example, a resident of the Republic of Serbia), without an intermediary;
The Origin of Goods
5. Customs Tariff

The Customs Tariff of the Republic of Serbia is a general and import tariff, as customs rates apply only on import of goods, to all persons and to all goods. The Customs Tariff is a systemised list of goods with their respective rates of duty, which is regulated by the Customs Tariff Law and the Regulation on Harmonisation of the Custom Tariff Nomenclature for the current year. It shall be comprised of the nomenclature of goods and customs rates, i.e. the amount for specific goods specified in the nomenclature and complied with amendments in HS (six digits) and the EU Combined Nomenclature (eight digits). The Customs Tariff uses the same numerical designations with the Harmonised System and the EU Combined Nomenclature, with Roman and Arabic numerals.

1 – XXI Sections
1 – 97 Chapters
7210 Heading
7210 12 Sub-heading
1 Sub-chapter

5.1 Customs Tariff Code – The National Tariff Code

The tariff designation (The National Tariff Code) at the national level has 10 digits and its structure is as follows:

The first two digits identify the number of the HS chapter
The first four digits identify the HS heading
The first six digits identify the HS sub-heading
The first eight digits identify the EU sub-heading
The designation of the last two digits completes the tariff code for Serbia (RS)

In the case that certain goods require specific conditions, it is possible to further specify the tariff designation with another two digits called the EX number (EX description). An EX number is opened for the purposes of the payment of VAT, the payment of special duties on the import of agri-food products, applications for the CITES convention etc.

In the Unique Customs Document (Jedinstvena Carinska Isprava) the tariff number is to be completed in column 33, in order to place goods in free circulation:

<table>
<thead>
<tr>
<th>Commodity code</th>
<th>1000</th>
<th>TN</th>
<th>LB/03</th>
<th>2320</th>
</tr>
</thead>
<tbody>
<tr>
<td>7210 12 20</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

The first eight digits of the Customs Tariff Number are to be completed in the first section.

In the second section the last two digits of the Customs Tariff Number are to be completed in the second section, with two zeros if no EX number was opened for the product. If the product has EX nomination, then those two numbers are included instead of the zeros.
The unit of weight or measurement is included in the third section. The range of units of weight or measurement include milligrams (MG), grams (GR), kilograms (KG), tons (TN), metres (MD), square metres (M²), cubic metres (M³), litres (LT), pieces (KD), pairs (PR) etc. The regime and purpose of import is designated in the fourth section.

The code for VAT payment and duty relief is to be entered in the fifth section.

5.2 Calculation of Customs Duties

Customs duties are calculated on the basis of the value of goods. The rates of duty range from 0 to 30% of the declared customs value of goods, with the exception of cigarettes, under tariff code 2402 20 90 00, for which there is a specific customs rate of 57.6%, with a specified minimum and maximum customs duty of €5.15 and €7.57 per 1000 items. The Customs Tariff of Serbia contains two columns of customs duties: one containing regular duties and the other displaying preferential duties.

Article 107 of the Customs Law prescribes a simplified procedure for goods imported from abroad by a traveller for personal use. If the traveller’s goods are not of a commercial character, are intended for personal or household use and have a value that does not exceed €3,000 in RSD equivalent, the goods may be imported through a simplified procedure at the border crossing, with the application of a single customs rate of 10% plus VAT.

Additional charges levied on imported agricultural and food products, in addition to customs duties for certain goods, comprise Seasonal duty and Special duty. Collection of special duties on the import of agricultural and foods products is based on a decision on the amount of special duties on the import of agricultural and food products. This decision is available via the website of the Customs Administration.

5.3 Tariff Classification

Determining the correct customs tariff classification of goods is of exceptional importance, since tariff classification is the basis for applying customs regulations, calculating customs duties and determining other import duties (excise, VAT, special duties for agri-food products, seasonal customs). Tariff classification also determines which certificates are necessary for imported or exported goods. Correct tariff classification is necessary for the fair application of import duties and the correct submission of customs declarations. False tariff classification can lead to delays in the procedure, the payment of inadequate amounts of import duties, and the initiation of administrative proceedings.

The tariff classification of goods is initiated through the submission of a standard application form to the Serbian Customs authorities. Such an application may be rejected if it does not concern a genuinely intended import or export. Within 30 days of the submission of the application form, the Customs authorities issue two binding notifications on the tariff classification and the origin of goods respectively. The Binding Notification on the Tariff Classification of Goods determines the classification of a product on the tariff list. The Binding Notification about the Origin of Goods confirms the origin of goods. Both binding notifications are valid for a period of three years.
The standard application for the Binding Notification on the Tariff Classification of Goods can be downloaded via the website of the Serbian Customs Administration:

http://www.upravacarina.rs/cyr/Servisi/Stranice/ObavezujucaObavestenja.aspx

The binding notification can be used for another six months in the case of expiration due to changes in regulations or international agreements, in the case that a commercial agreement was made on the basis of this notification prior to the expiration date. During the conducting of Customs formalities, in the case of either import or export of goods, certificates that were issued on the basis of the binding notification can be used with the same six months’ grace period after expiration. Other periods of expiration can be applied only if stipulated by government regulations or international agreements.

The binding notification can be used under the aforementioned circumstances for the following issues:

- Calculation of the amount of import or export duties
- Calculation of export refund or other subsidies for import and export regarding the implementation of agrarian policy
- Utilisation of import and export certificates during the formal declaring of certain goods, under condition that these certificates were given on the basis of binding notifications

The applicant can submit a complaint against the Binding Notification about the Tariff Classification of Goods and the Binding Notification about the Origin of Goods.
Controls and Certificates
6. Controls and Certificates

Certain goods require certificates for import, export and transit. These goods are listed in the Decision determining which goods require certain certificates for import, export and transit, hereafter: decision. The textual part of the decision sees a list in bullet points of the legal regulations that apply to the import, export and transit of goods. The specified goods are listed in the annexes, which represent an integral part of the decision. The goods are provided with numerical designation from the Customs Tariff. The decision is updated in accordance with changes of regulations and is harmonised annually with changes to the nomenclature of the Customs Tariff of the current year.

The Decision determining which goods require certain certificates for import, export and transit can be downloaded in Serbian via the website of the Serbian Customs Administration.

Next to the conditions that goods must fulfil in accordance with the decision, certain goods must meet sanitary, veterinary and phytosanitary requirements. These goods and the controls they require are listed in the annexes of the decision and in the following series of lists:

- List of tariff-designated goods that require veterinary-sanitary control before import
- List of tariff-designated goods that require phytosanitary control before import, relating to plants, plant products and fertilisers
- List of tariff-designated goods that require phytosanitary control before import, regarding food safety
- List of tariff-designated goods that require health-sanitary control before import
- List of tariff-designated goods that require permission for placing goods in free circulation from the Agency for Medicines and Medical Devices (ALIMS)
- National control list of arms, military equipment and dual-use goods

These lists feature tariff-designated goods that require certain certificates for import, export, transit or any other customs procedure. For information about the exact conditions of the aforementioned controls, it is necessary to contact the authorities responsible for these controls and the issuance of certificates. Likewise, for more information on the necessary documentation that must accompany goods in customs and control procedures, it is necessary to contact the authorities responsible for these certificates. Therefore a table with contacts is provided.

Department of TARIS, customs and foreign trade protection instruments, VAT and excise
Head of Department: Mrs. Jasminka Gajić
Telephone: +381 11 201 59 77
E-mail: gajicj@carina.rs

http://www.upravacarina.rs/lat/Zakoni%20latinaqa/ODLUKA%20O%20ODRE%C4%81%20VANJU%20ROBE%20ORIGINAL.pdf
# Table of Certificates with Responsible Authorities

<table>
<thead>
<tr>
<th>Responsible Ministry/Agency</th>
<th>Department</th>
<th>Document</th>
<th>Contact</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Ministry of Health</strong>&lt;br&gt;www.zdravlje.gov.rs</td>
<td>Sector for medications and medical devices, controlled psychoactive substances and precursors</td>
<td>Licence for import/export of controlled psychoactive substances</td>
<td>Deputy Minister: Dejan Kostić&lt;br&gt;<a href="mailto:dejan.kostic@zdravlje.gov.rs">dejan.kostic@zdravlje.gov.rs</a>&lt;br&gt;<a href="mailto:kabinet@zdravlje.gov.rs">kabinet@zdravlje.gov.rs</a></td>
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<tr>
<td></td>
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<td>Import/export authorisation for substances used in the controlled production of controlled psychoactive substances</td>
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<td></td>
<td></td>
<td>Permission to import/export</td>
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<tr>
<td></td>
<td></td>
<td>Approval for import/export of production of medicines and medical devices</td>
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<tr>
<td><strong>Inspection Operations</strong>&lt;br&gt;Sector – Department for sanitary inspection</td>
<td></td>
<td>Decision on sanitary safety for general use</td>
<td>Head of department: Svetlana Mijatović&lt;br&gt;<a href="mailto:svetlana.mijatovic@zdravlje.gov.rs">svetlana.mijatovic@zdravlje.gov.rs</a>&lt;br&gt;tel: +381 11 311 7331</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Decision on food safety</td>
<td></td>
</tr>
<tr>
<td><strong>Medicines and Medical Devices Agency of Serbia (ALIMS)</strong>&lt;br&gt;www.alims.gov.rs</td>
<td>Sector for medical devices</td>
<td>Marketing authorisation for medicinal products</td>
<td>Office of the director – International cooperation and public relations: Pavle Zelić&lt;br&gt;<a href="mailto:pavle.zelic@alims.gov.rs">pavle.zelic@alims.gov.rs</a>&lt;br&gt;tel: +381 11 3951 139&lt;br&gt;mob: +381 69 3233 623&lt;br&gt;fax: +381 11 3951 181</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Approval for the import of unregistered medicinal products</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Decision on entering goods into the Register of Medical Devices</td>
<td><a href="mailto:medicinska.sredstva@alims.gov.rs">medicinska.sredstva@alims.gov.rs</a>&lt;br&gt;tel: +381 11 3951 158;&lt;br&gt;+381 11 3951 199&lt;br&gt;fax: +381 11 3951 158</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Approval for the import of unregistered medical devices</td>
<td>Head of department: Aleksandra Vujčić Simić&lt;br&gt;<a href="mailto:aleksandra.vujacic@alims.gov.rs">aleksandra.vujacic@alims.gov.rs</a>&lt;br&gt;tel: +381 11 3951 159</td>
</tr>
<tr>
<td><strong>Ministry of Agriculture and Environmental Protection – Veterinary Directorate</strong>&lt;br&gt;<a href="http://www.vet.minpolj.gov.rs/hr/pocetna">http://www.vet.minpolj.gov.rs/hr/pocetna</a></td>
<td>Department of veterinary border inspection</td>
<td>Common veterinary entry document (CVED)</td>
<td>Head of department: Zoran Marinković&lt;br&gt;<a href="mailto:zoran.marinkovic@minpolj.gov.rs">zoran.marinkovic@minpolj.gov.rs</a>&lt;br&gt;tel: +381 11 2602 774</td>
</tr>
<tr>
<td></td>
<td>Department for veterinary inspection</td>
<td>Minutes on the approval for free circulation and customs clearance</td>
<td>Head of department: Sanja Celebičanin&lt;br&gt;<a href="mailto:scelebic@minpolj.gov.rs">scelebic@minpolj.gov.rs</a>&lt;br&gt;tel: +381 11 2605 630</td>
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<td>Responsible Ministry/Agency</td>
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<td>Document</td>
<td>Contact</td>
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<tr>
<td>Ministry of Agriculture and Environmental Protection – Phytosanitary Directorate</td>
<td>Phytosanitary Border Control</td>
<td>Decision on import</td>
<td>tel: +381 11 317 77 29 <a href="mailto:upravabilje@minpolj.gov.rs">upravabilje@minpolj.gov.rs</a></td>
</tr>
<tr>
<td></td>
<td>Phytosanitary border inspection for the control of shipments at customs stations</td>
<td>Decision on the fulfilment of conditions for customs clearance</td>
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<tr>
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<td>Decision on import permitting and placement on the market or in production</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Decision permitting import customs clearance of shipments, but prohibiting placement on the market or in production until a final decision has been made</td>
<td></td>
</tr>
<tr>
<td>Ministry of Construction, Transport and Infrastructure – Sector for construction works and building plots – Department for construction products and energy efficiency</td>
<td>Bodies for the assessment of conformity (accredited or appointed by the competent ministry) provide a Document of conformity</td>
<td>A Document of conformity or Decision on the recognition of a foreign document of conformity</td>
<td>Head of Cabinet Marija Blecic +381 11 3619-833 <a href="mailto:kabinet@mgsi.gov.rs">kabinet@mgsi.gov.rs</a> sector tel.: +381 11 3614 652 +381 11 3614 653</td>
</tr>
<tr>
<td>Ministry of Interior</td>
<td></td>
<td>The competent ministries provide a decision on the recognition of a foreign Document of conformity</td>
<td><a href="mailto:info@mup.gov.rs">info@mup.gov.rs</a></td>
</tr>
<tr>
<td>Road Traffic Safety Agency</td>
<td>Vehicles department</td>
<td>Approval</td>
<td>+381 11 312 18 09 +381 64 842 80 50 <a href="mailto:vozila@abs.gov.rs">vozila@abs.gov.rs</a></td>
</tr>
<tr>
<td>Ministry of Culture and Information</td>
<td>Cultural Heritage Sector</td>
<td>Approval for the export of cultural goods/property; Approval for the temporary export of cultural goods/property</td>
<td>Dragana Ignjatovic <a href="mailto:dragana.ignjatovic@kultura.gov.rs">dragana.ignjatovic@kultura.gov.rs</a> tel: +381 11 3398 514</td>
</tr>
<tr>
<td>Republic Institute for the Protection of Cultural Monuments</td>
<td></td>
<td>Approvals for the export of property under prior protection (except publications)</td>
<td><a href="mailto:ivana.rankovic-miladinovic@heritage.gov.rs">ivana.rankovic-miladinovic@heritage.gov.rs</a> tel: +381 11-2454-786</td>
</tr>
<tr>
<td>National Library of Serbia</td>
<td></td>
<td>Licence for the export of property under prior protection (for publications)</td>
<td>Julijana Stanimirov tel: +381 11 2451-287 fax: +381 11/2452-242</td>
</tr>
<tr>
<td>Responsible Ministry/Agency</td>
<td>Department</td>
<td>Document</td>
<td>Contact</td>
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</tr>
<tr>
<td>Provincial Secretariat for Culture and Public Information (AP Vojvodina)</td>
<td>Group for issuing permits for the collection, use and trade in protected species of flora and fauna</td>
<td>Approvals for the export of property under prior protection in the AP Vojvodina</td>
<td><a href="mailto:info.kultura@vojvodina.gov.rs">info.kultura@vojvodina.gov.rs</a>&lt;br&gt;<a href="mailto:pisinf@gmail.com">pisinf@gmail.com</a>&lt;br&gt;Cabinet&lt;br&gt;tel: +381 21 487 4200&lt;br&gt;fax: +381 21 456 082</td>
</tr>
<tr>
<td>Ministry of Agriculture and Environmental Protection – Division of licensing in the field of biodiversity</td>
<td>Group for the implementation of the CITES convention</td>
<td>Permits, confirmations and certificates for the import/export and re-export of protected species of wild flora and fauna, in accordance with the CITES convention</td>
<td>Gordana Vučinić&lt;br&gt;<a href="mailto:gordana.vucinic@eko.minpolj.gov.rs">gordana.vucinic@eko.minpolj.gov.rs</a>&lt;br&gt;tel: +381 11 31 22 223</td>
</tr>
<tr>
<td>Ministry of Agriculture and Environmental Protection – Division of natural resources protection</td>
<td>Section for air and ozone layer protection</td>
<td>Permits for the import/export of ozone depleting substances and fluorinated greenhouse gases; Permits for the import/export of products and equipment containing or relying on controlled ozone-depleting substances and fluorinated greenhouse gases</td>
<td>Bojana Đurović&lt;br&gt;<a href="mailto:bojana.djurovic@eko.minpolj.gov.rs">bojana.djurovic@eko.minpolj.gov.rs</a>&lt;br&gt;tel: +381 11 26 96 432</td>
</tr>
<tr>
<td>Ministry of Agriculture and Environmental Protection – Division for chemicals</td>
<td>Section for chemicals management</td>
<td>Confirmation of the conducted export notification procedure; Confirmation of the conducted export notification procedure and international prior informed consent procedure (PIC procedure)</td>
<td>Suzana Andrejević&lt;br&gt;Stefanović, Head of Section&lt;br&gt;<a href="mailto:suzana.a.stefanovic@eko.minpolj.gov.rs">suzana.a.stefanovic@eko.minpolj.gov.rs</a>&lt;br&gt;tel: +381 11 71 55 204</td>
</tr>
<tr>
<td>Ministry of Agriculture and Environmental Protection – Division for chemicals</td>
<td>Section for risk management with biocide products</td>
<td>Decision on inclusion of biocide product into the Temporary list for submission of the technical dossier; Approval for the placing of a biocide product on the market; Temporary permit for the placing of a biocide product on the market; Confirmation for process-orientated research and development; Confirmation for scientific research and development</td>
<td>Biljana Milenković, Head of Section&lt;br&gt;<a href="mailto:biljana.milenkovic@eko.minpolj.gov.rs">biljana.milenkovic@eko.minpolj.gov.rs</a>&lt;br&gt;tel: +381 11 28 56 538</td>
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<td>Responsible Ministry/Agency</td>
<td>Department</td>
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</tr>
<tr>
<td>Ministry of Agriculture and Environmental Protection – Division for waste management</td>
<td>Section for the trans-boundary movement of waste</td>
<td>Permits for the trans-boundary movement (import, export or transit) of waste</td>
<td>Radmila Šerović, Head of Section <a href="mailto:radmila.serovic@eko.minpolj.gov.rs">radmila.serovic@eko.minpolj.gov.rs</a> tel: +381 11 31 32 572</td>
</tr>
<tr>
<td>Ministry of Agriculture and Environmental Protection – Inspection Department for Environmental Protection</td>
<td>Department for waste treatment control</td>
<td>Decision on the approval or disapproval of the import of consignment</td>
<td>Vesna Nanuševski, Head of Department <a href="mailto:vesna.nanusevski@eko.minpolj.gov.rs">vesna.nanusevski@eko.minpolj.gov.rs</a> tel: +381 62 8866 795</td>
</tr>
<tr>
<td></td>
<td>Department for ionizing and non-ionizing radiation protection</td>
<td>Decision on the approval or disapproval of the import of consignment</td>
<td>Slaviša Simić, Head of Department <a href="mailto:slavisa.simic@eko.minpolj.gov.rs">slavisa.simic@eko.minpolj.gov.rs</a> tel: +381 11 22 87 691</td>
</tr>
<tr>
<td>Serbian Radiation Protection and Nuclear Safety Agency</td>
<td>Sector for radiation and nuclear safety and security</td>
<td>Permits for foreign trade (import/export) of radioactive and nuclear materials (sources of ionizing radiation)</td>
<td><a href="mailto:info@srbatom.gov.rs">info@srbatom.gov.rs</a> tel: +381 11 3061 489</td>
</tr>
<tr>
<td>Ministry of Trade, Tourism and Telecommunications – Department for agreements on mutual encouragement and investment protection, concessions and foreign trade of controlled goods</td>
<td>Section for foreign trade of controlled goods</td>
<td>Permits for the import and export of arms, military equipment and dual-use goods</td>
<td>Jasmina Roskić, Head of Department <a href="mailto:jasmina.roskic@mtt.gov.rs">jasmina.roskic@mtt.gov.rs</a> tel: +381 11 2642 115</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Tatjana Mojsjev <a href="mailto:tatjana.mojsjev@mtt.gov.rs">tatjana.mojsjev@mtt.gov.rs</a> Snejana Milić <a href="mailto:snezana.milic@mtt.gov.rs">snezana.milic@mtt.gov.rs</a> tel: +381 11 363 15 43 tel: +381 11 264 21 60</td>
</tr>
<tr>
<td>Ministry of Trade, Tourism and Telecommunications – Sector for multilateral and regional economic and trade cooperation</td>
<td>Group for foreign trade system and protection measures</td>
<td>Permits for the import and export of goods subjected to foreign trade protection measures</td>
<td>Ana Blagojević <a href="mailto:ana.blagojevic@mtt.gov.rs">ana.blagojevic@mtt.gov.rs</a> Bratislav Radivojević <a href="mailto:bratislav.radivojevic@mtt.gov.rs">bratislav.radivojevic@mtt.gov.rs</a> tel: +381 11 363 12 35</td>
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7
Overview of Customs Procedures
7. Overview of Customs Procedures

According to the Customs Law of Serbia, all imported goods must be declared and customs declarations are filed in the Unique Customs Document (Jedinstvena Carinska Isprava). This mandatory form must include all data and additional documents necessary to apply to the provisions of the specific customs procedure for which the goods are declared.

7.1 Customs Procedures

When doing business in Serbia, you will most probably need to deal with some of the existing customs procedures and different documentation is required for each of them. This chapter, thus, provides an overview of customs procedures and their respective requirements.

7.1.1 Import
The import procedure must be completed in order for imported goods to be placed in free circulation on the Serbian market. The procedure implies documentation and payment of all import duties, taxes and other levies.
- Cumulative documentation: declaration + invoice + waybill (CIM/CMR/air/river) + insurance

7.1.2 Transit
Transit is the movement of goods under customs supervision through the customs territory with the aim of onward transport. The transit procedure starts when the goods being declared at the entry point and ends when the goods are delivered to the destination customs house in an unaltered condition. Goods that undergo transit are not subjected to customs duties.
- Cumulative documentation: declaration + invoice + waybill (CIM/CMR/air/river) + insurance

7.1.3 Warehousing
Customs warehousing allows foreign goods to be stored in bonded warehouses under customs supervision without being subjected to customs duties until they are withdrawn. There is no deadline for the goods to be withdrawn and while in storage the goods may undergo activities for purposes of maintenance, improvement of appearance or quality, or preparation for the market. When the goods are removed from the bonded warehouse, import duties are paid on the value of the goods at the time of their entry into the customs warehouse.
- Cumulative documentation: packing list + warehouse receipt

7.1.4 Inward processing
Inward processing entails the performance of substantive manufacturing activities on imported goods intended for re-export. Manufacturing activities may include composing goods, incorporating goods into other objects, and repairing goods. The inward processing customs procedure features two methods. The suspension method excludes the customs goods from import duties during inward processing. According to the other method, import duties have been paid but can be refunded if the goods are exported from the customs territory through the drawback system.
- Cumulative documentation: declaration + invoice + waybill (CIM/CMR/air/river) + insurance, normative + permission for inward processing
7.1.5 Processing Under Customs Control
Processing under customs control represents a customs procedure in which foreign goods are imported for processing activities without the payment of import duties. Once the processing is completed, customs duties must be paid on the finished product before the product can be placed in free market circulation. This procedure requires the permission of the customs authorities, which also have the possibility to check the processing. The availability of this procedure has the aim of promoting domestic production and is intended for the import of raw materials and unfinished goods.

- Cumulative documentation: declaration + invoice + waybill (CIM/CMR/air/river) + insurance

7.1.6 Temporary Import
The temporary import procedure only applies for goods that are intended for re-export in an unaltered condition. The customs authorities determine the deadline by which the goods must be exported and approve full or partial exemption from the payment of customs duties.

- Cumulative documentation: declaration + invoice + waybill (CIM/CMR/air/river)

7.1.7 Outward processing
Outward processing is the customs procedure in which goods are temporarily exported from the customs territory for the purposes of processing activities abroad. Products of this kind can be placed in free circulation on the Serbian market, with the full or reduced payment of import duties.

- Cumulative documentation: declaration + invoice + waybill (CIM/CMR/air/river)

7.1.8 Export
Before the export procedure can be initiated, the exporter first needs to receive permission from the customs authorities. The export procedure obliges the exporter to export goods in the exact same state as they were at the moment the export declaration was accepted. The export declaration is submitted to the competent customs authorities in the exporter’s place of residence or in the location where the goods are packaged and loaded for export. In the export procedure one must pay special attention to the rules governing proof of origin for goods.

- Cumulative documentation: purchase contract + invoice + transport documents + specification of goods + certificate of quality + certificate of origin (optional) + delivery note

7.1.9 Temporary Export
The temporary export procedure only applies to the export of goods that are intended to be re-imported in an unaltered condition. The customs authorities determine the deadline by which the goods must be exported and re-imported.

- Cumulative documentation: declaration + invoice + waybill (CIM/CMR/air/river) + ATA carnets (optional)
7.2 Types of Invoices

Apart from standard invoices that are in fact bills issued by the seller upon delivery, there are three other types of invoices. These are called pro-forma invoices, pre-invoices and consular invoices.

7.2.1 Pro-forma invoice
A pro-forma invoice is issued prior to the delivery of goods and serves to obtain financial credit for the import license. Pro-forma invoices confirm the commitment between buyer and seller regarding the price and delivery of goods. It can be an individual document or an attachment to a standard offer.

7.2.2 Pre-invoice
In the case that you trade goods that are subjected to significant losses of weight during transport, such as livestock, a pre-invoice is necessary for the storage of these goods. A pre-invoice is an estimate of the billed goods and services sent to a buyer prior to delivery. Pre-invoices are usually used in inward or outward processing when there is no transfer of ownership.

7.2.3 Consular invoice
A consular invoice is signed and confirmed by a consular representative of the importing country. Consular invoices contain the real market value.

7.3 Transport Documents

The type of waybill or contract of carriage that is required depends on the means of transport of the traded goods. A waybill is a document issued by a carrier giving details and instructions relating to the shipment of a consignment of goods. It will typically show the names of the consignor and consignee, the point of origin of the consignment, its destination and route.

7.3.1 CIM for rail transport
Goods intended for rail transport need to be accompanied by a CIM waybill. This document shows the shipment’s loading date, destination, origin, the names of sender and receiver, the title of the goods, the number of wagons, the packing material and the gross weight.

7.3.2 CMR for road transport
Goods intended for road transport require a CMR waybill. This document features the name of the sender, the name and address of the transporter, the place and date of loading, the place of delivery, the place and address of the receiver, a description of the goods, the packing material, the gross weight of the goods, transport costs and possible instructions.

7.3.3 Other means of transport
Maritime transport requires a special bill of lading called konosman. This bill contains the same data as all other waybills, although it differs from the others in that it represents a security under the legal definition and is thus a tradable financial asset that can transfer ownership during transport. River transport and air transport each require respective waybills.

7.4 ATA Carnet

The ATA carnet is an international customs document that permits the tax-free and duty-free temporary export and import of goods intended for personal or profes-
sional use, including samples, professional and scientific equipment, fair exhibits and exhibition objects. The ATA carnet is typically used for the temporary import of computers, tools, cameras, office equipment, clothing, industrial and agrarian machinery, racehorses, animals for exhibitions, musical instruments and theatre décor. The ATA carnet is issued by the Serbian Chamber of Commerce.

7.5 Other Documents

As can be seen in the overview of customs procedures, some procedures require documents that have not yet been explained. These documents are detailed below.

7.5.1 Specification of goods
This document is necessary when a shipment contains a larger number of different articles that have different customs tariffs. A specification of goods lists all the articles contained in the shipment.

7.5.2 Packing list
This document always accompanies the invoice and entails a list of the goods per cart, per box or per container in which the goods are transported. The packing list also notes the contents and price of each packaging unit.

7.5.3 Warehouse bill
A warehouse issues this document at the moment goods are delivered for warehousing. The document legally transfers supervision of the goods to the warehouse.

7.5.4 Normative
A normative is necessary in the customs procedures of inward and outward processing as well as processing under customs control. The normative prescribes which components are used for the finished product in which amounts, as a kind of “recipe” for processing.

7.6 Goods Requiring Special Documents and Licenses

<table>
<thead>
<tr>
<th>Goods</th>
<th>Serbian Institutions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Weapons, military equipment and dual-use goods</td>
<td>License issued by the Ministry of Defence</td>
</tr>
<tr>
<td>Protected species of wild flora and fauna</td>
<td>License issued by the Ministry of Agriculture and Environmental Protection</td>
</tr>
<tr>
<td>Cultural goods</td>
<td>License issued by the Ministry of Culture and Information</td>
</tr>
<tr>
<td>Waste</td>
<td>License issued by the Ministry of Agriculture and Environmental Protection</td>
</tr>
<tr>
<td>Telephone devices, devices for radio navigation</td>
<td>License issued by the Sector for electronic communications and postal services</td>
</tr>
<tr>
<td>Goods that represent a source of ionizing radiation</td>
<td>License issued by the Serbian Radiation Protection and Nuclear Safety Agency</td>
</tr>
<tr>
<td>Medicines and medical devices</td>
<td>License issued by the Medicines and Medical Devices Agency of Serbia</td>
</tr>
<tr>
<td>Narcotic drugs</td>
<td>License issued by the Ministry of Health</td>
</tr>
<tr>
<td>Animals, animal products (food), foodstuffs</td>
<td>License issued by the Ministry of Agriculture and Environmental Protection</td>
</tr>
<tr>
<td>--------------------------</td>
<td>--------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Hazardous materials</td>
<td>License issued by the Ministry of Agriculture and Environmental Protection</td>
</tr>
<tr>
<td>Goods requiring a certificate of homologation</td>
<td>License issued by the Road Traffic Safety Agency</td>
</tr>
</tbody>
</table>

7.7 Inspections

Inspections represent a condition for the import, export and transit of certain goods, with such goods having usually already obtained a license. Checks are made during the inspection to ensure the goods comply with the data in the license. Inspections take place at border crossings or at customs offices. If the goods fulfil all requirements during the inspection, this is marked with the validation of the license or the issuance of a positive decision. There are four types of inspections.

7.7.1 Sanitary inspection
The sanitary inspection entails a sanitary examination of all goods that come into contact with the skin or mucous membrane. Thus, food, water, drinks and several other products for general use have to undergo a sanitary inspection.
Contact tel: +381 11 3115 779

7.7.2 Phytosanitary inspection
The phytosanitary inspection is responsible for food safety and the safety of foodstuffs of vegetable and mixed origin.
Contact tel: +381 11 3115 779

7.7.3 Veterinary inspection
The veterinary inspectorate is in charge of the control of livestock, products of animal origin and animal fodder.
Contact tel: +381 11 3117 272

7.7.4 Border phytosanitary inspection
The border phytosanitary inspection examines live plants and parts, seeds and seed material, plant fruits, plant nutrition and soil enhancers.

7.8 Duty-free Circumstances

Under certain circumstances, imported and exported goods are excluded from the payment of customs duties or other commercial policy measures of the state. Payment of customs duties is not required under the following circumstances:

- Advertising
- Samples of goods, projects and other technical documentation
- Equipping a representative office, branch or investment in other legal entities
- Import/export intended for humanitarian, scientific, educational, cultural, health, environmental, social, sporting, religious and other non-commercial purposes
- In the case of dealing with the consequences of natural disasters and other forms of force majeure
- In the case of the fulfilment of obligations stipulated by contract (refunds/replacement of goods)
- Humanitarian aid
Simplified Customs Procedures
8. Simplified Customs Procedures

The priority of the Customs Administration is to support the development of the Serbian economy and it is with that in mind that concrete measures are taken in order to enable companies to do business easier and faster. In order to improve relations with the business community, as one of its most important partners, the Customs Administration continues to grant permission for the implementation of simplified customs procedures for companies that do business conscientiously and in accordance with the law. Simplified customs procedures allow for a more efficient and economical way of doing business.

The Customs Administration launched its policy of simplified customs procedures in October 2010 and since then the number of companies using them has grown constantly. Midway through 2015 there were 312 companies applying simplified customs procedures, 235 companies doing their customs declarations “by invoice” and 71 companies with the opportunity to use the “local clearance procedure”. Another type of simplified customs procedure is the system of Authorised Economic Operators. An explanation of these simplified customs procedures is provided in this chapter.

8.1 Customs Declaration by Invoice

This simplified customs procedure allows for business to be done easier and faster by replacing the formalities of the customs declaration with the invoice as a means of customs declaration. This procedure is applied to simple and low-risk goods that it is possible to check at border crossings.

8.2. Local Clearance Procedure

Local clearance is an even more simplified procedure, which allows goods to be moved directly from the border crossing to designated inland premises for clearance. The local clearance procedure places the goods under a customs procedure without an immediate need to file a declaration with the customs authorities. Local clearance can be done faster and 24/7, outside the working hours of the customs institutions, as the clearance is carried out locally, as opposed to using customs terminals.

This type of simplified customs procedure has been introduced to enable companies that respect the customs formalities to increase their efficiency and competitiveness while lowering their costs.

8.3 System of Authorised Economic Operators

The system of Authorised Economic Operators (AEO) was introduced in 2014 in accordance with EU standards and as part of the process of harmonising Serbian customs practices with those of the EU. The nomination of a company as AEO signifies a developed partnership between the public and private sector in customs affairs. The AEO system represents the most significant innovation in Serbian customs legislation.
Companies granted the status of AEO by the Customs Administration must be long-term and stable partners in the foreign trade activities of Serbia. The status of AEO allows these companies to use simplified customs procedures, which results in the faster clearance of products, thereby ensuring greater competitiveness and more efficient operations.

The status of AEO is only available to companies that undergo rigorous controls of all segments of their business. This control ascertains if the company fulfils strict European standards and if it is able to guarantee safety in the production, warehousing, distribution and shipping of its products.

The basic advantages offered by the AEO system are the possibilities of simplified customs procedures. A company with AEO status requires fewer controls and less documentation. Such a company enjoys preferential treatment in customs formalities and can choose the location of its customs clearance. As such, the status of AEO represents an advantageous positioning on the market for companies that do long-term and stable business in Serbia.
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New Computerised Transit System (NCTS)
9. New Computerised Transit System (NCTS)

The New Computerised Transit System (NCTS) is a pan-European system based on electronic declarations and processing. It is designed to ensure the better management and control of the transit of goods between EU member states and beyond. The introduction of NCTS is an obligation and condition of Serbia’s full EU accession. Serbia’s adoption of this European transit system in 2015 made NCTS the first electronic, paperless customs procedure in Serbia.

The project of introducing NCTS in Serbia was funded and supported by the EU. Experts were engaged during the realisation of the project in order to transfer their knowledge and experience to Serbian customs officials and thus prepare the Customs Administration for the full adoption of NCTS. The implementation of NCTS at the state level began successfully at midnight on 25th January 2015 and the computerised procedure has since processed a daily average of between 2,000 and 4,000 customs declarations.

With NCTS in use, the conditions have now been created to improve Serbia’s position as a transit country, because the new system allows for the electronic submission of transit declarations and the completely electronic management and control of transit customs affairs. The paper declaration has made way for an electronic system in an efficient and secure way.

This means that the regular transit procedure now entails the use of electronic declarations instead of paper documentation. Considering that this represents a great innovation for customs officials, they are consistently on standby to fall back on the old system if the electronic exchange of data is not available for whatever reason. Meanwhile, 93% of transit is processed via the electronic system without any problems.

NCTS has made transit through Serbia more efficient, reduced traffic jams and made the Serbian economy more competitive in the global marketplace. Thanks to NCTS, transport costs have been reduced and the necessary bank guarantees have been reduced significantly. The Customs Administration expects the successful implementation of NCTS to increase the competitiveness of pan-European corridor 10 over other corridors in the region, thereby leading to the generating of more profit from transit, as an important economic activity.

The Customs Administration offers all sorts of customer support for the business community in the use of NCTS. There are educational courses for freight companies and transporters, a free web application for small and medium-sized enterprises and a help desk service, which can be contacted for all questions regarding the implementation of NCTS: helpdesk@carina.rs

The Department for the transit of goods within the Sector for Customs processes and procedures is responsible to respond to questions related to the implementation of transit procedures: transit@carina.rs

For technical support questions (within the jurisdiction of the ICT Sector): ict@carina.rs
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