

EXPORT PROCEDURE

FINAL EXPORT

BASIC PROVISIONS

Legal basis

Export procedure is regulated by:

- a) Provisions of articles 188 and 189 of the Customs Law of the Republic of Serbia ("Official Gazette Republic of Serbia", No. 18/10), (hereinafter: The Law),
- b) Provisions of articles 366 to 385 of Regulation on Customs-Approved Treatment of Goods ("Official Gazette RS", No. 93/10), (hereinafter: the Regulation) and
- в) Provisions of articles 4, 6 – 10 of the Regulation on Form, Content, Manner of Submitting and Completing Declaration and Other Forms Used in the Customs Procedure ("Official Gazette RS", No. 29/10, 84/10, 100/10 and 56/11).

Term

Export procedure is customs procedure in which Customs Office approves that domestic goods are taken out of the customs territory of the Republic of Serbia whereby export formalities are applied including the use of trade measures and export customs duty is calculated if prescribed.

Domestic goods designated to be taken out of the customs territory of the Republic of Serbia is placed under an export procedure, except in the case when goods are placed under a procedure of passive refinement or under a procedure of internal transit in accordance with article 125 of the Law which regulates movement of domestic goods from one place to another within customs territory of the Republic of Serbia without altering its customs status during its passing through the territory of a third country.

Domestic goods are goods entirely produced on the customs territory of the Republic of Serbia which do not contain goods imported from other states or from territories outside the customs territory of the Republic of Serbia. Domestic goods are goods imported from other states or from territories outside the customs territory of the Republic of Serbia which are released for free circulation as well as the goods produced on the customs territory of the Republic of Serbia, whether it was produced from the goods entirely produced in the Republic of Serbia or from the goods imported from other states or customs territories which was released for free circulation.

Release of the goods for export is approved under the condition that the goods are exported from the customs territory of the Republic of Serbia in the same condition the goods were in at the time of accepting customs declaration.

The implementation of the final export procedure on the basis of customs declaration

Domestic goods designated for export must be placed under an export procedure and a procedure is always conducted by submitting Unique Customs Identification Certificate (JCI).

Exporter is a person on behalf of whom declaration has been submitted and who is an owner or has similar rights on goods at the moment of its acceptance.

If owner of the goods or a person who has similar rights on handling the goods in accordance with a contract on export has a head office or place of residence outside the territory of the Republic of Serbia, the exporter is a contracting party with the head office or place of residence on the customs territory of the Republic of Serbia.

In case of a contract with co-operator, export declaration could be submitted to the Customs Office authorized for co-operator place of residence.

Customs declaration for conducting export procedure in accordance with Article 188 of the Customs Law is submitted to the Customs Office authorized for exporter's head office or place of residence or place at which goods are packed and loaded for export.

When due to administrative and other justified reasons Article 188 section 4 of the Customs Law cannot be applied in accordance with Article 376 of the Regulation on Customs-Approved Treatment of Goods, export customs procedure will be initiated by any Customs Office within the customs territory. For example:

- when the distance or roadway, on which regular Customs Office of Export is, is such that it would be unprofitable for exporter to use that Office, export declaration is submitted to the first Customs Office on that roadway towards Customs Office of Exit/Destination;

- in case of an urgent export and when regular Customs Office is closed – export declaration is submitted to the first Customs Office on that roadway towards Customs Office of Exit/Destination;

- when Customs Office of Exit/Destination confirms there is a surplus or that goods declared and goods presented are not matching (Article 380, section 6 and 7 of the Regulation) for conducting export operations and procedures regarding the goods, by submitting documents regarding current situation (for example, official note or minutes of the Customs Office of Exit), export declaration may be submitted to the Customs Office of Exit (if it is technically possible), or Customs Office nearest to the Customs Office of Exit;

- when the goods for export is loaded at several different places, Customs Office at the last loading place is authorized (a common situation with export of corn, wheat and similar goods).

Procedure at the Customs Office of Export (Dispatch)

Declaring the goods for the procedure of final export is conducted by submitting Customs Export Declaration in JCI-C1 form to the Customs Office of Export, where copies 1, 2 and 3 are used.

Unique Customs Identification is accepted at the moment when number of declaration, date and time of acceptance are entered in field "A" JCI. Field A JCI for accepting declaration is certified by customs officer's signature and facsimile.

If there is a control of customs declaration, it may include control of customs declaration, control of submitted identification documents, control and sampling of the goods.

Data about the control of documents and goods are entered in the first line of D section; if control is not conducted the first line stays blank.

When Customs Office approves the release of the goods it keeps copy 1 and copy 2 (for statistics purposes), and copy 3 is returned to exporter, declarant or

transporter.

When export declaration is processed by using electronic data processing system, signed copy 3 JCI may be replaced by the accompanying document which is printed from electronic Customs Office system, when technical conditions are met. Customs Office may authorize declarant to print the accompanying document from its electronic data processing system.

Beside JCI C1 declaration, documents prescribed by Article 173 of the Regulation are submitted, i.e. all documents necessary for regular application of regulations and for placing the goods under the export procedure, such as, depending on each individual case; invoice, dispatch note, specification or packing list, bill of lading or other transport documents, bill for transportation of goods, insurance policy, control company documents, confirmations, approvals/licences from authorities for the goods, Certificate of Origin etc.

Dispatch Customs Office also applies measures for identifying the goods which they consider necessary. The identity of the goods is ensured by customs labels. Customs labels are customs seal or sticker. Description of the goods, certified by Customs Office, is also a customs label, used if customs label cannot be placed on customs goods.

Customs seals are placed on a vehicle carrying the goods, if vehicle has an approval in accordance with other regulations or if dispatch customs office found it appropriate to place a customs labels and only in exceptional circumstances on each package.

Customs Office of Export/Dispatch will not place customs label if identity of the goods may be confirmed on the basis of the description in declaration or in accompanying documents, by respecting rules for establishing identity. It is considered that the description of the goods enables confirmation of the identity of the goods if it is precise enough to enable easy confirmation of quantity and type of goods. When dispatch customs office approves the release from the obligation of the seal, note 'RELEASED' is entered in column D of declaration beside label 'Seals placed'.

Upon the conducted procedure of export clearance and certification of all copies of JCI (in the upper right corner of column D), dispatch customs office keeps copies 1 and 2, and returns copy 3 to JCI applicant. Column D of C1 declaration must contain a date when the goods were released for export procedure, along with other information depending on conducted monitoring and control measures.

The goods released for export may be taken out of the customs territory of the Republic of Serbia through any Customs Office of Exit/Destination at border crossing open for international trade of the goods, except in some specific cases, for example when the goods entails a greater risk of fraud or when Customs Office determined border crossing through which the goods may be taken out of the customs territory of the Republic of Serbia (e.g. in export licence) and similar situation. Customs Office at border crossing through which the goods will be taken out of the customs territory of the Republic of Serbia will be entered by declarant in section 53 C1 of declaration.

Bank guarantee is not submitted in the procedure of final export of the goods because export customs duties or other export duties are not prescribed for goods which underwent final export procedure, therefore sections 48 and 52 are not filled.

Implementation of the process of export of consolidated shipments

Process with the forwarding customs office

If the export process is done for all the consolidated shipments, only taking into account regular export declarations for the final export of goods, the process is carried out in the way described in the previous point of this instruction.

In case the consolidated shipment contains goods over which the process of final export has been carried out, as well as of temporary export, outward processing, re-exportation or transit, when the process is carried out at different forwarding customs authorities, the process is carried out in the following way:

For export goods, a set of JCI, comprised of copies 1, 2 and 3, is submitted to the customs office (final export and temporary export and outward processing), while for re-exportation and transit, a set of JCI comprised of copies 1,2,3,4 and 5 is submitted, **in which case collateral, i.e. a banking guarantee is submitted.**

The code of the customs office where shipments are collected is entered into the column 53 of JCI. Other columns are filled out according to the Regulation.

Process with the customs office where transit starts

The transit process starts at the customs office where shipments are collected, i.e. at the customs office where the last loading of goods is carried out.

After the consolidated shipment is formed, the authorized customs office will confirm the reception of all the JCIs (final export, temporary export, outward processing, re-exportation or transit), and one transit JCI is submitted for all the shipments for the process of external transit or TIR Carnet.

Customs declaration for transit is filled out in accordance with Articles 6 and 23 of the Regulation, i.e. in the same way when a list of shipments is submitted with the transit declaration. Also, 'specification' is entered in the column R-40, and a specification of previous documents, in which the gross amount being discharged is listed with every tariff heading, is submitted with JCI.

Customs labels are placed on the vehicle used for transporting shipments, and data on the labels are entered in the column D, Transit declarations.

Forwarding customs office verifies all the copies of JCI, keeps the copy 1 and forwards the copies 4 and 5 and the goods to the destination customs office.

Goods are being sent with copies 4 and 5 of JCI (i.e. TIR Carnet) to the exit (destination) customs office.

After the reception of goods, the destination customs office verifies the JCI copies, keeps the copy 4 and uses the copy 5 to confirm the reception of goods to the forwarding customs office if the confirmation of reception cannot be done in the information system of the customs service. Confirmation of exit of goods at a certain customs office will automatically be confirmed to the Customs Office of Export.

Certificate of origin of goods

When an exporter in the export process requires issuing of certificate on domestic origin of goods, a Protocol on definition of the notion of 'originating products' and the ways of administrative cooperation (with its annexes) from the Contract on free trade in question is applied. Customs Office of Export checks whether the certificate of origin is filled out properly (depending on what certificate it is), whether the regulated conditions for obtaining origin are fulfilled, and takes all the necessary measures for the control of product origin and other data in the certificate of origin and the submitted documents. For that purpose, the aforementioned office can demand submission of any kind of certificates or carry out any kind of support so as to determine whether the conditions for acquisition of Serbian origin have been fulfilled.

In special cases, if the exporter requires issuing of certificates of origin after the product export, the certificate can be issued subsequently, provided that the goods fulfilled the conditions for obtaining origin at the moment of accepting the customs declaration, and if it is possible to determine, based on available data, that the description of goods in the certificate undoubtedly corresponds to the description of goods at the moment of clearance.

Customs Administration can grant an approval to the exporter for a simplified procedure of proving the origin of goods, i.e. for gaining the status of an '**authorized exporter**', after which that person can make a statement on the origin of goods only on the invoice, regardless of the value of goods. In order for exporters to get such an approval, they need to know the rules on the origin of goods (Head office of the Customs Administration carries out the test of knowledge).

Process with the exit (destination) customs office

The exit customs office is the last customs office before the goods leave the customs territory.

In case of export of goods via railway, post, air or river transport, the exit customs office is the customs office authorized for the place where the goods were taken over according to a unique contract on transport to another country by railway companies, post office, airline or freight ship companies (you will be subsequently informed about the possibility of application of this regulation in railway or water transport).

In case of export of goods via pipelines and export of electric energy, the exit customs office is the authorized customs office according to the seat of exporter.

In case of goods exported via other means of transport or in circumstances not previously mentioned, the exit customs office is the last customs office before the goods leave the customs territory of the Republic of Serbia.

The goods and the copy 3 of JCI are submitted to the exit customs office, which then checks for the customs labels, if there are any, and then checks, if necessary, whether the transported goods correspond to the goods reported for export customs procedure and supervises its physical exit from the customs territory of the Republic of Serbia.

Customs official from the exit customs office confirms the real (physical) exit of goods from the customs territory of the Republic of Serbia, then verifies the copy 3 of JCI by entering the date and time of submission of goods in the 2nd row of column C, while in the 3rd row of this column, the official enters the official number, verifies it with own signature and facsimile. This copy is returned to exporter, declarant or transporter. Official seal of the destination customs office is placed in the upper right corner of this column.

Exit of goods is not confirmed for the goods exported via pipelines or electric lines.

Treatment of goods with the exit customs office in case of excess of goods

If the exit customs office determines excess of goods compared to the reported amount, it will not allow its exit until an export customs procedure for all of the goods is carried out.

When it comes to the excess of goods that was not approved for export, the exit customs office will deny the exit of the excess of goods and make an official note about that. The note needs to contain complete and accurate data on the excess of goods and mentions of all the other circumstances of the case, after which it takes appropriate measures regarding to initiating a misdemeanour process in accordance to the current regulations. The note should be signed by the customs official and the exporter (or its authorized transporter or a representative that is present), with a statement about whether they want the excess of goods to be exported or not. After that, the customs official keeps a copy of the official note for official records, gives a copy to the exporter and submits a copy to the customs office from the export declaration that refers to the goods in question.

If the exporter states that they do not want to export the excess of goods that was found, the exit customs office places the excess of goods at the exporter's disposal so they can bring it back to their offices or to some other place in the Republic of Serbia.

Treatment of goods by the customs office of exit in the case of deficiency of goods

If the customs office of exit establishes deficiency of goods in comparison with the quantity declared for export, it will be noted in "D" column on confirming the exit of goods and the minutes will be taken on established state, which will be enclosed to the customs office of export, thus informing the export customs office. The customs office allows the exit of goods and takes steps required for initiating misdemeanour procedure in accordance with the regulation in force.

The customs office of export takes prescribed steps and measures required for change of that declaration, in order for it to be harmonised with the real state of goods which, according to the finding (record) of the customs office of exit, left the customs territory of the Republic of Serbia.

Treatment of goods at customs office of exit in the case a different kind of goods is shown

If the customs office of exit establishes existence of differences in the kind of goods, i.e. that a different kind of goods was shown instead of the one declared for export, it will not allow exit of goods, on which minutes will be taken and a sample of it will be sent urgently (by fax until the technical support is provided) informing the customs office of export, which will take measures and steps for exit of actual type of goods. The customs office of export takes required steps and measures for annulment of the declaration.

Completion and proving the completion of export procedure

The export of goods is finished when the goods and the documents based on which the goods were placed under procedure of export are submitted to the customs office of destination and after the goods in the state in which they left the customs office, leave the customs area of the Republic of Serbia. Therefore, the export is completed when the goods actually leave the customs territory of the Republic of Serbia.

Situation when export of goods did not take place

The export is not finished when export-cleared goods, for some reason, (for example, vehicle breakdown, foreign receiver refusing to receive the goods etc.), do not leave the customs territory of the Republic of Serbia.

If it is established that the goods have not left the customs territory, i.e. that the export procedure was not completed regularly (the submitted customs declarations remained non-discharged), two situations may appear in treatment of non-discharged export customs declarations:

1. The cases when the exporter, in accordance with the article 383 of the decree informed the customs office of export which received the export customs declaration about the goods not leaving the customs territory of the Republic of Serbia, returning all

copies of the export declaration with all other documents received from the office after acceptance of export declaration,

2. The cases when the declarant did not inform the customs office to which the customs declaration was submitted that the goods did not leave the customs territory of the Republic of Serbia, but the customs house established that the declaration was not discharged.

Procedure in the case when the exporter informed the customs office of export about the goods not being exported

If the goods which were declared for export do not leave the customs territory of the Republic of Serbia, the exporter is obliged to inform the customs office of export about that immediately and to return to it all copies of C1 declaration and all the document that the customs office of export gave them after acceptance of the declaration, including the evidence of origin of goods, if it was issued. The exporter, in this case, submits a request for annulment of the declaration. The period within which the exporter can inform the customs office of export that goods declared for export did not leave the customs territory of the Republic of Serbia and submit a request for annulment of the accepted customs declaration is 60 days from the day when the export declaration was accepted.

Regarding the returned copies of C1 declaration, the customs office takes prescribed steps and measures required for its annulment.

Also if the transport contract is changed subsequently, due to which the transport which is supposed to be finished outside the customs area is finished in it, the transport contract may be changed only with consent of the customs office of dispatch. In that case, copies of C1 declaration have to be returned.

Pursuant to the provision of article 199, paragraph 1, item 5 of the decree, after release of goods the customs office may annul the declaration by which the goods were declared for export or outward processing under the following conditions:

(1) In the case of goods liable to export duties, request for repayment of import duties, other export duties or other specific export measures, the exporter presents evidence to the customs office that received the export declaration for goods, that the goods have not left the customs territory, returns all copies of the declaration to the customs office, together with all documents issued to it after acceptance of the declaration, if required, submits the evidence to the customs office that the import debt is settled and that other amounts are paid, which were set based on declaring of goods for export, i.e. that the bodies in charge have taken measures for those amounts not to be paid. Also, in accordance with applicable rules, the exporter must fulfil all other obligations determined by the customs office of export for the purpose of regulations of the status of those goods.

(2) In the case of different good being declared for export, if the exporter, in accordance with the article 383 of the decree informed the customs body in charge which accepted the declaration for export of goods that the goods have not left the customs territory and it they returned all copies of the declaration together with all other documents that the customs office gave to them after acceptance of the declaration.

Therefore, if the exporter, pursuant to the provisions of Article 383 of the decree

informs by itself the customs body which accepted the export declaration about goods not leaving the customs territory of the Republic of Serbia, and if it fulfils the stated conditions, the customs office will annul the document reaching a decision in accordance with Article 15 of the Customs Law.

The decision on suspension of the declaration on request and ex-officio is reached depending on organisation of labour in the customs house, customs office or service responsible for leading first-instance customs administrative procedure in customs office. The decision is enclosed to the declarant. (an example of the decision is given at the end of this act).

After enclosing the decision on annulment, the customs office or the service responsible for leading first-instance customs administrative procedure in the customs house will put a note on the very export declaration on its annulment, so that in the E column of the export declaration reasons and legal grounds for annulment are stated, while on the export declaration, the following remark should be put in print capital letters, with a slanted line: "ANNULLED". After that, the export declaration will be annulled in the customs records, also, with which the procedure of annulment of the customs declaration will be finished.

If along with the export declaration an evidence on origin of goods was submitted and verified by the customs bodies on occasion of acceptance of the customs declaration, the declarant, i.e. the exporter has to return to the customs office, beside the copy 3 of the JCI and the evidence of origin, and a decision is reached on annulment of both the customs declaration and evidence of origin.

Procedure in the case when the declarant did not inform the customs office that the goods did not leave the customs territory of the Republic of Serbia

The forwarding, export customs office is obliged to regularly monitor via the information system whether the goods declared for export left the customs territory of the Republic of Serbia.

When the export customs office where the process of export was started and where JCI was received, finds by checking the records that the goods did not leave the customs territory of the Republic of Serbia (meaning that the exporter did not act in accordance with provision in Article 383, Paragraph 1 of the Regulation and did not inform the customs office where the declaration was submitted about the goods not being exported), the customs office call the exporter, after expiration of the deadline of 60 days from accepting the export declaration, to submit evidence about the goods actually leaving the customs territory of the Republic of Serbia.

The notice needs to contain the deadline for submitting the requested evidence. It is recommended that the deadline be at least 15 days, but it can be prolonged at the exporter's request.

Depending on the organization of work in the customhouse in cases when the exporter submits evidence as requested by the customs office, the export customs office will submit the evidence and the copy 1 of export customs declaration to the service authorized for first-instance customs and administrative procedure in the customhouse to which the export customs office that accepted the export declaration belongs, or the customs office itself will carry out the process of proving that the export procedure was finalized.

The process of proving that the export procedure finished with the goods leaving the customs territory of the Republic of Serbia is carried out by submitting documents in the form confirmed by the destination customs office, which contains the data necessary for identification of goods, from which it is evident that the goods were delivered to the destination customs office.

With the aim of proving the proper finish of the export procedure, i.e. proving that the goods did leave the customs territory of the Republic of Serbia, one can also submit the original version of the customs document of the export country in which goods were assigned a customs-approved treatment or use, or documents issued in another state, confirmed by customs offices of that country, based on which it is considered that the goods were released for free circulation in that country. The stated documents can be replaced by copies or photocopies verified by the office that issued the original or by an authorized administrative body of the country in question or of the Republic of Serbia.

The stated documents can be accepted if they contain data from which it can be ascertained that the goods are identical, i.e. that enable one to check whether the goods released for the export procedure is the same as the goods stated in those documents.

Considering the evidence on proper finish of the export procedure

Cases when a customs office accepts the submitted evidence

When the authorized customs office or a department for customs administrative procedure determines, after considering the evidence submitted by the exporter, that the export procedure was properly finalized, i.e. that the goods released for the export procedure actually left the customs territory of the Republic of Serbia, it will make an official note about that by entering the following in the column E of the export declaration: 'After reviewing the submitted documents (list all the data on documents, name of the country and the bodies that issued them, number and date), it has been determined that the goods left the customs territory of the Republic of Serbia.' The aforementioned note should be verified with a signature and a seal.

After making an official note, verifying it with a signature and a seal, the authorized export customs office or a department for customs administrative procedure will inform the exporter in writing about accepting the submitted evidence. The exporter will receive the notification, as well as a copy of the export declaration with the note entered.

Cases when a customs office does not accept the submitted evidence

If the authorized customs office, based on the submitted evidence, cannot determine that the goods left the customs territory of the Republic of Serbia, cannot determine the goods are identical or that the export procedure in question had not been finalized properly ex officio, the office will make a decision on annulling the export declaration. As in such cases the exporter stated that they will remove the

goods from the customs territory of the Republic of Serbia, thus causing the customs office to accept the export declaration and release the goods for export procedure, but it is evident from the customs records that the goods were not reported to the exit (destination) customs office, and the exporter did not prove with the submitted documents that the goods were exported from the customs territory, the authorized customs office will decide on annulling the export declaration based on Article 15 of the Customs Law.

In an ex officio procedure, if certificate of domestic origin was issued upon the accepted declaration, a decision is made to annul both the declaration and the certificate of origin of goods, e.g. EUR 1, which will be stated on the copy that remains with the export declaration, and the exporter will be asked to return the original. If the exporter does not return the original of the certificate of origin of goods, the Customs Administration is informed on that, so it would then, in an adequate way, inform the importing country stated in the certificate of origin.

Actions in the case of not submitting evidence

When exporter does not submit evidence on the goods leaving the customs territory of the Republic of Serbia, or does not submit it within the required deadline, the export declaration based on which the goods were released for export procedure remains undischarged. In that case, a decision is made on annulling the export customs declaration based on Article 15 of the Customs Law.

After making a decision on annulling the export declaration to exporter in cases when submitted evidence is not accepted, and in cases when evidence is not submitted, note 'ANNULLED' is written on the declaration, with a slanted line and in capital letters. After that, the export customs office annuls the declaration in customs records, which ends the process of annulling the export declaration.

Export declaration submitted subsequently

In accordance with provision of Article 382 of Regulation on Customs-Approved Treatment of Goods it is possible to approve that if the goods left the customs territory of the Republic of Serbia without export declaration, exporter will submit export declaration for that goods to the Customs Office in accordance with Article 376 section 1 of the Regulation, only if he submits satisfactory document on type and quantity of the goods and document on justified circumstances under which the goods left the customs territory of the Republic of Serbia.

Customs Office which accepts export declaration submitted in this way also confirms a copy 3 JCI with relevant notes. Section 44 must note "subsequently issued".

Implementation of this provision does not exclude implementation of penalties.

Application of this explanation does not relate to simplified export procedures.

Application of this explanation begins on June 4, 2012

.....

Number:

Date,

Customs Office _____, Customs House _____, deciding in accordance with request / ex officio, in accordance with Article 192 of the Law on General Administrative Procedure, Article 252, section 2, paragraph 7, Article 253 of the Customs Law (Official Gazette RS, No. 73/03... 18/10 – state law) and Article 15 of the Customs Law (Official Gazette RS, No. 18/10) is issuing a

DECISION
On annulment of Customs Export
Declaration and annulment of Certificate
of Origin,
(depending on whether both declaration and certificate of origin or only
declaration is annulled)

1. Customs Declaration C _____, No. _____ of _____ (date) issued by Customs House _____ is annulled
2. Certificate of Origin _____ (data on actual issued certificate on origin in accordance with applicable Agreements) of _____ (date) is annulled
3. The appeal will not postpone implementation of decisions

Explanation

Sender / exporter

submitted Customs Declaration C _____ by which the goods were declared for export procedure to Customs House _____ on _____ (date).

The following documents were attached with the declaration:

Customs House accepted Customs Export Declaration No. _____ of _____ (date) with attached Certificate of Origin _____ of _____ (date) and placed the goods under export procedure _____,

The goods placed under export procedure must leave the customs territory of the Republic of Serbia.

If the goods have not leave the customs territory of the Republic of Serbia, exporter is obliged, in accordance with Article 383, section 1 of the Regulation on Customs-Approved Treatment of Goods (Official Gazette RS, No. 93/10) to inform Customs Office of Export to which customs declaration was submitted that the goods were not actually

exported and to return copy 3 of export declaration.

Exporter is also obliged to return Certificate of Origin.

(Explanation depending on whether it is declarant's request to annul or a decision is issued ex officio, and depending on whether both Declaration and Certificate of Origin are annulled)

.....

In this particular case sender / exporter acted in accordance with prescribed manner and therefore...

Or, considering that declarant did not act in accordance with prescribed manner, declarant has been ex officio.

From the above stated in accordance with Article 15 of the Customs Law, it has been decided as stated in the wording of the decision.

Instruction on legal remedy: An appeal against this decision may be submitted to the Appeal Committee of Customs Administration within 15 days from the receipt date of the decision. The appeal is submitted to the Customs Office in person or by mail, with administrative tax of _____ dinars, in accordance with tariff number _____. Tariffs with the Law on Administrative Taxes (Official Gazette RS, No....)

Submitted to:

1. Sender / exporter
2. Chief of Customs Office
3. With ... No. ... of ... (date)
4. a/a

Customs Office Act 148-03-030-01-101/2012 of May 14, 2012