

Starting from the rationalisation of treatment of certain express shipments and decrease of business charges of entrepreneurs and companies exporting the goods through express transport and delivery of post shipments, in accordance with Article 179, section 4 of the Regulation on Customs-Approved Treatment of Goods (Official Gazette of the Republic of Serbia, No. 93/2010 – hereinafter: the Regulation), Customs Administration reaches an explanation on

## **EXPORT PROCEDURE FOR EXPRESS SHIPMENTS OF LOW VALUE GOODS**

In accordance with the aforementioned article of the Regulation, entrepreneurs and companies with their head offices in the Republic of Serbia can be allowed to orally declare export of express shipments of low value goods. In accordance with Article 519, section 2 of the Regulation, Customs Office **can allow export of express shipments of low value goods on the request of legal entity whose activity is express transport and delivery of post shipments (post operator).**

### **1. Shipments which are the subject of this explanation**

This explanation, **in accordance with Article 519, section 1 of the Regulation, relates to express shipments which are defined as post shipments** and which belong to add value services (courier, express, rapid and similar). Mentioned shipments may be dispatched by entrepreneurs and companies without limited frequency, followed by an invoice amounting to a maximum of **EUR 1,000.00** or currency equivalent. The stated procedure **cannot** include express shipments for the export of which approvals are needed, unless they are already issued, prohibited goods as well as shipments accompanied by the Certificate of Origin.

### **2. Submitting of request and procedure of issuing Approval for Export of Express Shipments of Low Value Goods**

Provisions of Article 11 of the Customs Law (Official Gazette RS, No. 18/2010 and 111/2012) are applied in the procedure per request for issuing Approval for Export of Express Shipments of Low Value Goods. The request is submitted to the Customs Office to which organizational unit authorized for aforementioned procedure belongs to.

Upon the receipt of a request, if it is correct, the Customs Office, authorized to issue an Approval, controls the compliance with conditions prescribed in Article 519, section 2 of the Regulation (the control implies approval from Republic Agency for Postal Services (RAPUS) issued to the name of applicant, document from company's register in the Serbian Business Registers Agency as well as any other necessary documents).

The Customs Office reaches a decision regarding the request by control of submitted documents within 60 days from the receipt date.

The approval must contain the following data:

- information about applicant of the Approval: name, address, PIB (Taxpayer Identification Number) and responsible person
- organizational unit authorized for conducting export procedure for express shipments of low value goods

- the holder of approval is obliged to inform in writing Customs Office which issued an Approval about all circumstances which arise after the Approval is submitted and which effect its amendment or further application.

The approval can be destroyed, annul or amend in accordance with Article 14 and 15 of the Customs Law.

### **3. Procedure of export of express shipment of low value goods**

The post operator receives express shipments described under item 1 of this explanation and is obliged to inspect the contents of the shipment, i.e. to establish whether the shipment is in accordance with the conditions stated under this point.

If it is established, after the inspection, that the shipment can be delivered, the post operator accepts the shipment and the accompanied **invoice** in **four** original copies. **In accordance with the Article 190 of the Decree, it is deemed that these post shipments are submitted to the to the customs office of export in the moment when accepted by the post operator.** Confirmation of acceptance of the shipment by the post operator is conducted in a way that the sender keeps one copy of the original bill of lading with unique identification number after delivering the shipment to the post operator. After that, the post operator delivers the stated shipments to the organisation unit of the Customs Directorate stated in the approval.

In order for the invoice accompanying the goods to be accepted by the Customs Directorate, **it must contain at least the following information:**

- Invoice number, date and place of issue;
- Full name, address and VAT number of the sender of goods;
- Full name, address and country of the receiver of goods;
- Trade name of goods;
- Gross weight of goods, number of pallets/packages etc;
- Value of goods;
- Terms of delivery;
- Seal and signature of the sender of goods.

### **4. Electronic communication between the post operator and the Customs Directorate**

In order to carry out the measures of customs inspection and customs supervision, as well as to accelerate the customs procedure, the post operator will submit **in advance in electronic form** the information to the Customs Directorate on all express shipments exported in the stated way.

The post operator will submit the stated information to the organisation unit of the Customs Directorate stated in the approval, before the shipments are delivered for export to that organisation unit.

### **5. Procedure with shipments in authorized organizational units**

The designated customs officials in authorized organizational units are obliged to regularly monitor the information delivered by the postal operator. Customs officials analyze the information on shipments yet to arrive. Using the criteria on risk management, they make decisions on a possible need for inspecting certain shipments. Customs officials mark such shipments in a received notification and immediately inform the postal operator about that in an adequate way. The operator is then obliged, upon delivering them, to make them available to customs officials for customs inspection.

After delivering the shipments, the designated customs officials inspect the shipments previously marked for inspection.

As a result of the inspection, in accordance with Article 93 of the Customs Law, a designated customs official can state that the shipment is in order, which means it will be forwarded with an invoice. The customs official who performed the inspection will make a note 'Shipment inspected' on the invoice sent alongside that shipment, and verify it (place an official seal of the organizational unit, their facsimile, date and signature).

If an **irregularity** is found in the shipment during the inspection, e.g. difference in the amount, type or value of goods than that stated in the invoice, as well as other irregularities due to which the stated process cannot be carried out, the invoice for the shipment in question is annulled, based on the Article 100 of the Customs Law. In that case, the postal operator is obliged to inform the entrepreneur or the company that is exporting the goods about that decision, and deliver to it the decision of the authorized organizational unit. If other conditions are fulfilled, the exporter can submit an export customs declaration (JCI) for the shipment in question. The process of annulling the invoice, in accordance with the aforementioned article of the Customs Law, does not exclude implementation of penalties if there are conditions for that.

The postal operator takes on the manipulation of express shipments that require an export customs declaration, storing and other necessary actions until the shipments are dispatched.

## **6. Procedure of customs officials with invoice sent with express shipments**

After the inspection of shipments that were marked for inspection, the designated customs official includes in the account book **all** the copies of invoices (those whose inspection has been done and those that were not marked for inspection), and verifies **all** of the copies by entering the date and, separated with a slash, the number from the ledger, date and a round seal of the organizational unit. In case of shipment inspection, there also needs to be the signature and official facsimile of the customs official who performed the shipment inspection. A copy of invoice verified that way, alongside other documents related to that shipment, is kept by the authorized organizational unit and placed in the account book of the approved export procedures. The other copies of verified invoices are handed over to the postal operator, who is obliged to deliver one of those copies to the exporter, which serves as proof of authorized and performed export, with the aim of exercising rights as defined by the Ordinance on the manner and procedure for tax exemptions on VAT with and without the right to deduct input tax (Official Gazette RS, no. 124/2004 ... 79/2001). Further procedure and manner of dispatch of express shipments is done as usual.

## **7. Procedure with express shipments that are returned from abroad as undelivered**

For express shipments that were dispatched with the use of an invoice, and are returned from abroad as undelivered for any reason, a **regular** procedure is carried out as if they were dispatched with the export customs declaration. The exporter is obliged to prove the previously approved export of that shipment based on the verified invoice, with the possibility of submitting a request for exemption from paying import duties for the shipment in question, in accordance with provisions of the Customs Law.

The postal operator is obliged, before the start of implementation of this explanation, to make an **internal procedure** for the implementation of this procedure, and to deliver one copy of that procedure to the Customs Administration.

**The stated procedure is applied since February 1, 2013.**

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