

Procedure of temporary import with full exemption from payment of import duties

Procedure of temporary import with full exemption is regulated by the Convention on temporary import¹ (Official Gazette – International contracts, no. 1/2010), Customs Law (RS Official Gazette, no. 18/2010), Articles 164-171, and the Regulation on customs-approved treatment of goods (RS Official Gazette no. 93/2010), Articles 322-357, hereinafter Regulation.

Provisions of Article 164 of the Customs Law envisage that the customs authority grants the use of foreign goods intended for re-export in an unchanged condition, except for the usual reduction of value due to having been used, in the customs territory of Republic of Serbia, with full or partial exemption from payment of import duties and without implementation of trade politics measures.

Procedure of temporary import can be granted with full exemption from payment of import duties in accordance with the Convention on temporary import and Article 168 of the Customs Law and Articles 322-346 of the Regulation.

Article 352 of the Regulation envisages that appropriate provisions of the Convention on temporary import are applied to conditions and procedure of temporary import of goods that are not envisaged in Articles 320-357 of the Regulation. Article 352 of the Regulation states that temporary import with full exemption from payment of import duties can be approved for goods from the annex of the Convention on temporary import.

Article 320, Paragraph 6 of the Regulation allows repair and maintenance, including overhaul, adjustment and measures needed for preservation of goods or for insuring technical conditions required for its use within the customs procedure.

TYPE OF GOODS FOR WHICH TEMPORARY IMPORT WITH FULL EXEMPTION FROM PAYMENT OF IMPORT DUTIES CAN BE GRANTED

1. Means of transport (Articles 325-329 of the Regulation and Annex C of the Convention)

The customs authority grants full exemption for temporary import of road, railway and airline means of transport and inland waterway vessels for private use in cases:

¹ Text of the Convention on temporary import is on the website of Customs Administration at www.carina.rs

1) if they are registered outside of the customs territory of Republic of Serbia and in the name of an entity founded outside of the customs territory of Republic of Serbia, in case means of transport are not registered, it is considered that the stated condition is fulfilled if they are owned by entities with the seat outside of the customs territory of Republic of Serbia,

2) if used by an entity with a seat outside of the customs territory of Republic of Serbia, except in cases from Articles 326, 327 and 328 of the Regulation, and

3) if in case of commercial use, except for railway means of transport, they are used only for transport that starts or ends outside of the customs territory, with the possibility of use in internal trade as well, when that is regulated with current regulations from the sector of transport.

When the stated means of transport are rented again by an entity registered for renting in the customs territory of Republic of Serbia to an entity with a seat outside of the customs territory of Republic of Serbia, means of transport have to be taken out within 8 days since the contract became effective.

Entities with a seat in the customs territory of Republic of Serbia have the right to temporary export, with full exemption from payment of import duties:

1) railway means of transport made available to those entities in accordance with the contract, based on which every railway network can use railway vehicles of some other railway network as one's own,

2) trailers that are attached to a road vehicle registered in the customs territory of Republic of Serbia,

3) means of transport that are used in emergencies and are not used over 5 days, and

4) means of transport used by entities registered for renting, with the obligation of mandatory re-export within 5 days.

Domestic natural entities with place of residence in the customs territory of Republic of Serbia have the right to full exemption from payment of import duties for private use of means of transport registered abroad provided that they have an approved temporary place of residence abroad for up to 6 months, if they use the vehicle while in the customs territory of Republic of Serbia (annual vacations, family visits and such) and are obliged to export the vehicle when leaving the customs territory of Republic of Serbia.

Immediate family members of the stated entity can use the vehicle only when the entity is in the customs territory of Republic of Serbia.

Domestic natural entities have the right to full exemption from payment of import duties for private use of means of transport rented, pursuant to a written contract, for:

1) returning to the place of residence in Republic of Serbia, and

2) leaving the customs territory of Republic of Serbia.

The rented vehicle has to be re-exported or returned to the person registered for renting with the seat in the customs territory of Republic of Serbia within:

1) 5 days since the contract for returning to the place of residence in Republic of Serbia was closed,

2) 2 days since the contract for leaving the customs territory of Republic of Serbia was closed.

The customs authority grants temporary import with full exemption from payment of import duties when the vehicle needs to be temporarily registered in the customs territory of Republic of Serbia and the vehicle has to be re-exported:

1) to an entity registered in Republic of Serbia as a foreign information institution or is a representative of foreign information means in accordance with the Information Law (RS Official Gazette, no. 43/03, 61/05 and 71/09), which intends to re-export that vehicle again. With the request for approval of exemption, the

applicant submits evidence to the customs office that they are registered in the Ministry authorized for culture affairs, or

2) to a natural entity with a place of residence in the customs territory of Republic of Serbia, which is moving out of the customs territory of Republic of Serbia. In this case, the vehicle has to be exported within 3 months from the day of its temporary import.

Temporary import with full exemption from payment of import duties will be granted when the vehicle, for commercial or private purposes, is used by a natural entity with a place of residence in the customs territory of Republic of Serbia, employed by the vehicle owner, which has a seat outside of the customs territory of Republic of Serbia.

Private use of the vehicle has to be stated in the work contract.

The customs office can limit the temporary use of vehicles in case of a repeated use of vehicles in accordance with these provisions.

Temporary import with full exemption from payment of import duties can be, in exceptional cases, granted to entities with a seat in the customs territory of Republic of Serbia, when the vehicle is used for temporary work.

Not excluding the implementation of other provisions of the Regulation, the deadline for finishing the procedure of temporary import is:

1. for railways means of transport: 12 months,
2. for commercial use of means of transport other than railways means of transport: period required for conducting the transport,
3. for road means of transport that are privately used by:
 - 1) students: the period in which students remain in the customs territory of Republic of Serbia, exclusively for attending college,
 - 2) people conducting work for a certain period of time: period required for conducting that work,
 - 3) in other cases, including riding or draft animals and vehicles they are pulling: 6 months
4. for aircrafts for private use: 6 months (during a 12-month period),
5. inland waterway vessels for private use: 18 months.

In case when the temporarily imported vehicles from annex C of the Convention are loaded, the entry customs office, independently of the procedure of temporary import of vehicles, conducts a separate transit procedure for goods loaded in the vehicles in case.

2. Materials for mitigation of consequences of accidents (Article 332 of the Regulation and Annex B.9. of the Convention)

The customs authority grants temporary import with full exemption from payment of import duties for shipments for help in cases of natural disasters or similar disasters, when they are used together with measures taken for repairing the consequences of natural or similar disasters in the customs territory of Republic of Serbia. Such shipments are intended for state bodies or services approved by state bodies.

Goods imported for **charity purposes** have to be owned by entities that have a seat or a place of residence outside of the territory of temporary import and have to be given for free.

Deadline for re-export is at least **12 months** from the day of temporary import.

3. Medical, surgical and laboratory equipment (Article 333 of the Regulation and Annex 5.9. of the Convention)

The customs authority grants temporary import with full exemption from payment of import duties for medical, surgical and laboratory equipment, which is borrowed at the request of a hospital or other medical institution that needs such equipment and when it is intended for diagnostic or therapeutic purposes.

Medical, surgical and laboratory equipment has to be intended for use in hospitals and other health institutions that need it urgently due to extraordinary conditions the institution is in, provided that the equipment cannot be obtained in sufficient amounts in the territory of Republic of Serbia.

Deadline for re-export will be determined **in accordance with needs**.

4. Animals and equipment for use in the border area (Article 334 of the Regulation, Annexes B.8 and D of the Convention)

The Customs Law grants temporary import with full exemption from payment of import duties for animals that are owned by entities with a seat or place of residence outside of the customs territory of Republic of Serbia.

Temporary import is granted for animals that are imported for the following purposes: training, breeding, shoeing and weighing, veterinary examinations, testing (e.g. for shopping), participation in shows, expos, contests, competitions or demonstrations, leisure (circus animals, etc.), travel (including traveller's pets), training (police dogs or horses; tracker dogs, guide dogs for the blind, etc.), rescue operations, nomad (transit) pastures, for work, transport and for medical purposes (obtaining snake venom, etc.).

Draft animals, which are used for farming in the border area of Republic of Serbia, have to be imported by residents of the border area that is adjacent to the border area of Republic of Serbia.

Customs authorities can, for purposes of granting temporary import of animals, request a list with a written obligation on re-export to be submitted.

The deadline for re-export of animals is at least 12 months since the day of temporary import.

Border area includes the area adjacent to the state border that enters 5km into the territory of Republic of Serbia from the border, and includes even the settlements that are only partially in that area, unless determined otherwise by an international contract.

Customs authorities grant temporary import with full exemption from payment of import duties for goods intended for work specific for a border area, if:

- 1) the equipment is owned by an entity with a seat or place of residence in the border area next to the border area of Republic of Serbia and is used by an entity with a seat or place of residence in the adjacent border area, and
- 2) goods are intended for construction, repair or maintenance of infrastructure in the border area, for which administration bodies are responsible.

Temporary import of goods in the border trade will be granted without customs documents or collateral being requested.

The deadline for re-export of goods imported in the border trade is at least

12 months since the day of temporary import.

However, equipment for farming will be re-exported when the work is finished.

5. Sound, image or data storage formats, print materials (Article 335 of the Regulation and Annex B.7. of the Convention)

Customs authorities grant temporary import with full exemption from payment of import duties for:

- 1) sound, image or data storage formats, with the aim of pre-sale presentation, if they were sent for free, or are intended for sound re-recording, synchronization or reproduction, or
- 2) goods used only for commercial purposes.

Deadline for re-export is **12 months**.

6. Professional equipment (Article 336 of the Regulation and Annex B.2. of the Convention)

Customs authorities grant temporary import with full exemption from payment of import duties for professional equipment. 'Professional equipment' includes:

1. equipment for press, radio or TV that is necessary for representatives of press, broadcasting or TV organizations who are visiting another country with the aim of reporting, airing or recording footage for certain programs. A list with descriptions of such equipment is provided in Annex 1 of this act;
2. cinematographic equipment necessary for an entity visiting a territory of another country with the purpose of shooting a certain movie or movies. A list with descriptions of such equipment is provided in Annex 2 of this act;
3. all the other equipment necessary for certain professions, crafts or work of an entity visiting the territory of another country to perform a certain task. A list with descriptions of such equipment is provided in Annex 3 of this act;
4. auxiliary devices and accessories for the stated equipment.

In order to grant temporary import with full exemption from payment of import duties, the professional equipment has to be:

- a) owned by an entity with a seat or place of residence outside of the customs territory of Republic of Serbia,
- b) temporarily imported either by an entity with a seat or place of residence outside of the customs territory of Republic of Serbia or by an entity with a place of residence in the customs territory of Republic of Serbia employed by an owner who has a seat or place of residence outside of the customs territory of Republic of Serbia, and
- c) used only by the importer or under their supervision, except in the case of audio-visual co-production (equipment imported for movie production, TV program or audio-visual content, based on the contract on co-production in which one contracting side is an entity with a seat or place of residence in the temporary import territory, approved by authorized bodies of that territory based on the inter-governmental agreement on that co-production).

Customs authorities do not grant temporary import with full

exemption from paying import duties for equipment intended for industrial production or packing of goods (except for hand tools), equipment for exploitation of natural resources, construction, repair or maintenance of buildings, or for earthwork or similar work.

Provision of Article 182 of the Regulation envisages that the **request** for granting the procedure of temporary import of equipment for radio and TV production and broadcasting, as well as vehicles especially equipped for radio and TV broadcasting, including their equipment, imported by public or private organizations with a seat outside of the customs territory and granted by customs authorities that are issuing the approval for the procedure of import of such equipment and vehicles, **can be submitted by an oral declaration** for temporary import.

For the stated goods (from Annex 1 of this act), a document can be submitted, filled out in accordance with Article 266, Paragraph 2 of the Regulation, to the border entry customs office. The stated document is named **Form for temporary import/export of goods** and is provided as Annex 4 of this act and refers to the oral declaration for temporary import of goods. It is submitted in **two** copies, which are verified by the customs authority and one of the verified copies is returned to the applicant. The customs authority can request that a list or detailed inventory of the stated equipment be submitted together with the re-export obligation in writing.

If the entry border customs office is not also the customs office through which goods will be re-exported abroad, the customs office through which the goods in question will be re-exported has to forward at once to the entry customs office a copy of the document used to properly discharge the goods.

The customs authority grants full exemption from payment of import duties for equipment to an entity that is registered in Republic of Serbia as a foreign information institution, or is a representative of foreign information means in accordance with the Information Law (RS Official Gazette, no. 43/03, 61/05 and 71/09), which intends to re-export that equipment. Alongside the request for approval, the applicant submits to the customs authority evidence that they are registered in the Ministry authorized for cultural affairs, and a statement on the intention of export.

Deadline for re-export of professional equipment is **at least 12 months** from the day of temporary import. However, the deadline for re-export of vehicles can be determined having in mind the purpose and the planned duration of stay in the territory of temporary import.

**7. Educational material and scientific equipment
(Article 337 of the Regulation and Annex B.5. of the Convention)**

Customs authorities grant temporary import with full exemption from payment of import duties for educational material and scientific equipment:

- 1) that is owned by a person with a seat or place of residence outside of the customs territory of Republic of Serbia,
- 2) that is temporarily imported by public or private scientific and educational institutions or institutions for vocational training, which are non-profit institutions and serve only for education, vocational training or scientific research under their responsibility,
- 3) that is temporarily imported in an adequate amount, in accordance with the purpose of temporary import, and

- 4) that will not be used for commercial purposes.

Deadline for re-export of goods imported for purposes of education, science or culture is **12 months** since the day of the temporary import.

**8. Models, dies, molds, drawings, sketches, devices for measuring, control, experimenting and such, special tools and instruments, goods for testing, samples
(Articles 339-342 of the Regulation and Annex B.4.)**

Customs authorities grant temporary import with full exemption from payment of import duties for models, dies, molds, drawings, sketches, devices for measuring, control, experimenting and other similar objects that are:

- 1) owned by entities with a seat or place of residence outside of the customs territory of Republic of Serbia,

- 2) used in production by an entity with a seat or place of residence in the customs territory of Republic of Serbia if at least 75% of the products made with the help of that equipment are exported from Republic of Serbia.

Customs authorities grant temporary import with full exemption from payment of import duties for special tools and instruments if they are:

- 1) owned by entities with a seat or place of residence outside of the customs territory of Republic of Serbia, and

- 2) made available for free to entities with a seat or place of residence in the customs territory of Republic of Serbia for production of goods, all of which are exported.

Customs authorities grant temporary import with full exemption from payment of import duties for goods:

- 1) on which tests, experiments or demonstrations need to be conducted,**

- 2) that has to be tested in accordance with the purchase contract that includes provisions on mandatory tests that are actually done (deadline for finishing the procedure is 6 months), and**

- 3) that is used for tests, experiments or presentations without financial compensations.**

Customs authorities grant temporary import with full exemption from payment of import duties for samples of goods that are imported in adequate amounts, exclusively for being exhibited in the customs territory of Republic of Serbia.

Customs authorities grant temporary import with full exemption from payment of import duties for goods:

- 1) on which tests, experiments or demonstrations need to be conducted,

- 2) that has to be tested in accordance with the purchase contract that includes provisions on mandatory tests that are actually done (deadline for finishing the procedure is 6 months), and

- 3) that is used for tests, experiments or presentations without financial compensation.

Customs authorities grant temporary import with full exemption from payment of import duties for samples of goods that are imported in adequate amounts, exclusively for being exhibited in the customs territory of Republic of Serbia.

Samples have to be owned by an entity with a seat or place of residence outside of the territory of temporary import and have to be imported exclusively for the needs of presentations or demonstrations in the

territory of Republic of Serbia for the purpose of collecting orders for goods that will be imported to that territory. They cannot be sold or used in purposes other than demonstration purposes, and they cannot be rented or given in exchange of compensation while they are on the territory of temporary import.

The discharge deadline is **six months**.

9. Spare parts (Articles 342, 344 of the Regulation and Annex B.4. of the Convention)

Customs authorities grant temporary import with full exemption from payment of import duties when a supplier or servicer temporarily makes available to the user production means as a substitute, until the delivery or repair of similar goods.

The means that are given as a substitute for means used in production have to be delivered timely and for free to the entity with a seat or place of residence in the territory of temporary import, by or via the supplier who is delivering the means for production whose delivery is late or that have to be repaired.

Customs authorities grant temporary import with full exemption from payment of import duties when spare parts, supplies and equipment are used for repair and maintenance, including overhaul, adjustment and preservation of goods that are placed in a procedure.

The discharge deadline is **six months**.

10. Goods for expo or sale (Article 343 of the Regulation and Annex B.1. of the Convention)

Customs authorities grant temporary import with full exemption from payment of import duties for goods intended for expo or being used in a public event that is not organized exclusively for commercial sale of goods, or goods obtained at such events from goods that were placed in a procedure.

The notion of 'event' includes:

- 1.** trade, industry, agriculture or crafts exhibitions, fairs, or similar events or expos;
- 2.** expo or event that is primarily organized in charity purposes;
- 3.** expo or event that is primarily organized for improving all areas of education, art, crafts, sport, science or cultural activities, improving religious education or a religious cult, improving tourism or friendship among people;
- 4.** meeting of representatives of international organizations or an international group of organizations; or
- 5.** events of official or commemorative nature.

Customs authorities can, in exceptional cases, grant temporary import of goods for other events as well.

Temporary import is granted for the following goods:

- a) goods intended for expo or demonstration at an event, together with materials listed in Annexes of the Agreement on import of items or educational, scientific and cultural nature;
- b) goods intended to be used for expos of foreign products at an event, such as:
 - goods needed for demonstrating work of displayed foreign machines or devices;

- materials for construction or decoration, including electrical equipment, for temporary stands of foreign exhibitors;
 - advertisement and demonstration material, which is a demonstration-advertisement material for displayed foreign goods, such as sound and visual recordings, movies and slides, as well as devices for their use;
- c) equipment, including translation devices, sound and image recording devices, and movies of educational, scientific or cultural nature intended to be used in international meetings, conferences or congresses.

For implementation of this benefit, the number or amount of every product has to be reasonable, having in mind the purpose of temporary import.

Goods for which temporary import has been granted cannot be loaned, rented, given as a prize or moved from the place of the event while the goods are the subject of granted benefits.

Customs authorities grant temporary import with full exemption from payment of import duties for goods for expo if those goods cannot be imported as samples and the sender wants to sell them; receiver of goods can opt to buy the goods after the expo.

The deadline for finishing the procedure is 2 months if goods are temporarily imported pursuant to a nationally issued document. If goods are temporarily imported for the needs of an expo or being used at a public event pursuant to ATA Carnet, the deadline for re-export is at least 6 months.

Customs authorities can allow the goods that will be displayed or used at the following event to remain on the territory of temporary import provided that conditions for the temporary import procedure are abided by.

Customs authorities can grant **placing in free circulation** without import duties or taxes and without implementation of import bans and limitations for:

a) small samples of foreign goods displayed at an event, including samples of food and drinks, which were imported in that form or were obtained at the event from imported material in bulk, provided that:

- they were received for free from abroad in order to be distributed for free to event visitors for personal use or consumption by entities they were given to;
- they can be identified as promotional samples and are of low individual value;
- they are unsuitable for commercial purposes and are, in the given case, packed in amounts noticeably smaller than the smallest packaging for retail sale;
- food and drink samples that were not distributed in adequate packaging, are spent at the event; and
- taking into account the event's nature, number of visitors and importance of participation of exhibitors at the event, the total value and amount of goods are estimated as moderate by customs authorities in the territory of temporary import;

b) goods imported exclusively for demonstration purposes or for demonstrating work of a foreign machine or device displayed at the event, which are used or destroyed during such demonstration, provided that the total value and amount are estimated as moderate by customs authorities in the territory of temporary import, having in mind the event's nature, number of visitors and importance of participation of

exhibitors at the event;

c) products of low value used for building, equipping or decorating temporary stands of foreign exhibitors at an event, such as paint, lacquer and wallpapers;

d) print material, catalogues, pamphlets, price lists, promotional posters, calendars (illustrated and non-illustrated) and unframed photos, which are demonstrational-promotional material for foreign goods displayed at the event, provided that:

- they were received for free from abroad exclusively for being distributed for free to event visitors;
- the total value and amount of such goods are moderate, based on the opinion of customs authorities in the territory of temporary import, having in mind the event's nature, number of visitors and importance of participation of exhibitors at the event;

e) folders, materials, forms and other documents related to the use at or regarding international events, conferences or congresses.

This exemption will not be applied to alcoholic beverages, tobacco and fuels.

Products obtained casually during the event from temporary imported goods, as a result of demonstration of exhibited machines or devices, are subject to provisions that apply for the procedure of temporary import.

Customs authorities grant temporary import with full exemption from payment of import duties for:

- 1) pieces of art, collections and antiques, temporarily imported for an exhibition, with the intention of possible sale, and
- 2) goods (except for newly-produced) that are imported for auction sale.

11. Other goods (Article 345 of the Regulation)

Customs authorities grant temporary import with full exemption from payment of import duties for goods not listed in Articles 323-344 of the Regulation, or goods that do not fulfill the conditions in those Articles, if the goods are imported temporarily:

- 1) occasionally and for no longer than 3 months, or
- 2) in special situations without economic impact.

II APPROVAL FOR THE PROCEDURE OF TEMPORARY IMPORT

According to Article 165 of the Customs Law, at the written request of an entity using the goods or entity organizing its use, the customs authority provides approval for temporary import. Provisions of Article 166 of the Customs Law envisage that the customs authority will not grant the procedure of temporary import if equality of the imported goods cannot be determined. The customs authority can grant the procedure of temporary import even in cases where equality of the imported goods cannot be determined if no abuse procedures are possible, having in mind the type of goods or its planned use.

Provisions of Article 264 of the Regulation envisage the way of submitting a request for issuing an approval, while Paragraph 3 of the same Article envisages that

a customs authority can allow the approval to be requested by submitting a declaration in a written form or by using the electronic system of data exchange, or by using ATA Carnet for temporary import.

ATA Carnet is used only for temporary import with full exemption from payment of import duties, except for means of transport, and cannot be used for temporary import with partial exemption from payment of import duties.

Special attention should be paid if implementation of ATA Carnet or oral declaration for temporary import of goods no. 6 and 8 of this act (Annexes B2 and B4 of the Convention) is requested; attention should be paid whether all the conditions were fulfilled for granting the process of temporary import with full exemption from payment of import duties or some cases require temporary import with partial exemption from payment of import duties.

Request, in the form of a properly filled out declaration with the required documents for conducting the procedure of temporary import is submitted to the customs authority authorized according to the place in which goods will be used. In case goods are used in different places, the declaration for temporary import is submitted to the customs authority in the first place of use, except in the case of implementation of ATA Carnet. The customs authority issues the approval by accepting the declaration.

The declarant is obliged to submit to the customs authority the declaration for the procedure of temporary import with full exemption from paying import duties, as well as documents from Article 170 of this Regulation, bill (invoice) and other trade documents based on which the customs value of goods was reported, declaration on the customs value of goods, if necessary, based on Article 127 of this Regulation, documents needed for determining the preferential origin of goods or other measures for deviating from the current regulations for the declared goods, and other documents needed for conducting the procedures that regulate placing declared goods in free circulation.

When granting the procedure of temporary import, a customs authority determines the deadline in which the imported goods have to re-exported or a new customs-allowed procedure or use of those goods have to be approved. This deadline has to be sufficient for achieving the purpose of temporary import. Customs Administration is obliged to make sure that the total period in which the goods are in the procedure of temporary import and with the same user, **is not longer than 24 months**, even in the case when the procedure of temporary import was finished by placing the goods in some other customs procedure with a delay, and then put in the procedure of temporary import again.

Exceptionally, at the request of the user, deadline extension can be approved for the period in which the goods were not used, in accordance with determined conditions. Exceptional circumstances from Article 167, Paragraph 3 of the Customs Law include all the events for which goods need to be used so the purpose of their originally granted temporary import would be fulfilled.

Section 44 of the submitted declaration for temporary import with full exemption is filled out with code E09 and the deadline, i.e. the date by which temporary import is granted.

If goods were temporarily imported with the submission of ATA Carnet, the deadline for re-export cannot exceed the deadline by which ATA Carnet is valid.

III ENDING A PROCEDURE

The procedure of temporary import ends when the goods, for which temporary import was granted, are re-exported. The temporarily imported goods do

not have to be re-exported via the same customhouse via which they were imported.

If the temporarily imported goods are not re-exported within the given deadline, other customs-allowed procedure or use of the goods have to be determined for the goods.

If the temporarily imported goods are placed in free circulation in which customs debt is created, the debt is determined based on elements for calculation that is applied on the day of accepting the declaration for placing goods in the procedure of temporary import, except when the goods were placed in the procedure of temporary import with full exemption pursuant to Article 343 of the Regulation (goods for expo or sale); debt is determined based on elements for calculation that apply on the day of accepting the declaration for free circulation.

When it comes to discharge of the procedure of goods from Article 342, Paragraph 1 and 2 of the Regulation, its use, destruction or free distribution to visitors at the event is considered re-export if its amount suits the type of event, number of visitors and the scope of participation of approval holder at the event.

If a customs debt was created for the goods that were previously imported with full exemption in accordance with Articles 323-328 and Articles 330, 332, 335, 340, Paragraph 1, Item 2 and Article 343 of the Regulation, by placing the goods in free circulation or in the procedure of temporary import with partial exemption, **compensatory interest** is not charged.

Procedure of oral declaration and temporary import and export of containers is explained in the Customs Administration Act no. 148-03-030-02/2/2012 dated January 11, 2012.

Oral declaration for temporary import of packaging is explained in the Customs Administration Act no. 148-03-030-02-4/3/2011 dated March 15, 2011, as well as Act no. 148-03-030-02-4/4/2011, dated March 12, 2012.

Everything that is not in accordance with these acts will not be applied.

(Customs Administration Act no. 148-03-030-03-27/2012 dated November 20, 2011)

Annex 1

EQUIPMENT FOR PRINTING, RADIO BROADCASTING OR TELEVISION

A. Equipment for printing, such as:

- personal computers;
- telefax equipment;
- typewrites;
- all types of cameras (movie and digital cameras);
- equipment for broadcasting, recording or reproduction of sound and image (tape recorders, video recorders and players, microphones, recording desks, loudspeakers);
- sound or image storage formats, empty or recorded;
- instruments and devices for testing and measuring (oscillographs, tape recorder and video recorder control systems, millimetres, tool boxes or bags, vectroscopes, video generators etc.);
- lighting equipment (spotlights, convertors, tripods);
- additional equipment for work (cassettes, light meters, objectives, tripods, batteries, battery sets, battery chargers, monitors).

B. Broadcasting equipment, such as:

- telecommunication equipment, for instance, broadcasting transmitters-receivers, terminals connected via network or cable, satellite connections;
- equipment for production of audio frequency (microphones, recording or reproduction equipment);
- instruments and equipment for testing and measuring (oscillographs, tape recorder and video recorder control systems, multimeters, tool boxes or bags, vectroscopes, video generators etc.);
- additional equipment for work (watches, chronometers, compasses, microphones, recording desks, audio tapes, generators, transformers, batteries, battery chargers, heating sets, air-conditioning devices and ventilation devices, etc.);
- audio recording equipment, recorded or unrecorded.

C. Television equipment such as:

- television cameras;
- telecinema;
- instruments and sets for testing and measuring;
- sets for transmission and retransmission;
- communication sets;
- sets for recording or reproduction of sound or image (tape and video recorders and video players, microphones, recording desks, loudspeakers);
- lighting equipment (spotlights, convertors, tripods);
- editing equipment;
- additional equipment for work (watches, chronometers, compasses, lenses, exposure meters, tripods, battery chargers, cassettes, generators, transformers, batteries, heating sets, air-conditioning devices and ventilation devices, etc.);
- audio and video recording media, recorded or unrecorded (closing credits, call signs, stations, musical excerpts, etc.);
- test recordings;
- musical instruments, costumes, decorations and other stage props, stands, makeup material, hair dryers.

D. Vehicles constructed or specially adjusted for use in aforementioned purposes, such as:

- vehicles for TV transmission;
- vehicles for TV equipment;

- vehicles for videotape recording;
- vehicles for sound recording and reproduction;
- vehicles with slow motion devices;
- vehicles with lighting equipment.

CINEMATOGRAPHIC EQUIPMENT

A. Equipment such as:

- all types of cameras (movie and digital cameras);
- instruments and devices for testing and measuring (oscillographs, tape recorder and video recorder control systems, multimeters, tool boxes or bags, vectroscopes, video generators etc.);
- cranes and booms;
- lighting equipment (spotlights, convertors, tripods);
- editing equipment;
- devices for recording or reproduction of sound or image (tape recorders, video recorders and players, microphones, recording desks, loudspeakers);
- audio and video media for recording, recorded or unrecorded (closing credits, call signs, stations, musical excerpts, etc.);
- test recordings;
- additional equipment for work (watches, chronometers, compasses, microphones, recording desks, audio tapes, generators, transformers, batteries, battery chargers, heating sets, air-conditioning devices and ventilation devices, etc.);
- musical instruments, costumes, decorations and other stage props, stands, makeup material, hair dryers.

B. Vehicles constructed or specially adjusted for use in aforementioned purposes.

OTHER EQUIPMENT

A. Equipment for montage, testing, starting, checking, controlling, maintaining or repair of machines, facilities, means of transport, etc.:

- tools;
- equipment and instruments for measuring, checking or testing (temperature, pressure, distance, height, surface, speed, etc.), including electric devices (voltmeters, ammeters, measuring cables, comparators, transformers, recording instruments, etc.) and gauges;
- devices and equipment for photographing machines and facilities during and after their assembly;
- devices for technical control of ships.

B. Equipment necessary for businessmen, business councilors, productivity experts, accountants and people in similar professions, such as:

- personal computers;
- typewriters;
- devices for transfer, recording or reproduction of sound or image;
- instruments and devices for calculating.

C. Equipment necessary for experts who are conducting topographic recordings or geophysical prospecting, such as:

- measuring instruments and devices;
- drilling equipment;
- equipment for transmissions and connections.

D. Equipment necessary for experts in fight against pollution.

E. Instruments and devices necessary for doctors, surgeons, veterinarians, midwives and people in similar professions.

F. Equipment necessary for archaeologists, palaeontologists, geographers, zoologists and other scientists.

G. Equipment necessary for entertainers, theater companies and orchestras, including all the items used for public or private appearances (musical instruments, costumes, decorations, etc.).

H. Equipment necessary for lecturers for illustrating their lectures.

I. Equipment necessary for photographing (all types of cameras, cassettes, exposure meters, lenses, tripods, batteries, battery belts, battery chargers, monitors, lighting equipment, fashion items and equipment for models, etc.).

J. Vehicles constructed or specially adjusted for use in aforementioned purposes, such as mobile control units, mobile workshops and mobile laboratories.

K. Fair/entertainment equipment, provided that specialized knowledge or skills and techniques are needed for operating and maintaining such equipment.

FORM FOR TEMPORARY IMPORT/EXPORT OF GOODS (Article 266, Par. 2 and 3 of the Regulation)
Annex to the oral declaration for temporary import/export
(Articles 178-182 and 264, Par. 4 of the Regulation)

1. Temporary import/export of goods *					
2. Declarant					
VAT no./reg. no./passport no./ID no.	Name	Seat	Address		
3. Type of use of goods:					
4. Temporary imported/exported goods *					
No.	Trade name/Technical description	Amount	Measur.Unit	Value	Total value
5. Customs authority for finishing the procedure:			6. Procedure end deadline:		
7. Place of use of goods:					
8. Moving of goods (if any):					
9. Place and date:			Signature of a responsible person:		
Declarant's seal/Signature of a natural entity:					
10. Authorized customs authority					
10a. Temporary import/export *			10b. Re-import/export *		
Code and name of CI:			Code and name of CI:		
Type and amount of goods: **					
Date:			Date:		
Signature		Seal		Signature	

* circle (underline) the appropriate

** if pursuant to one form, goods that are discharged in several parts are temporarily imported/exported, it should be stated, separated with slashes, what is the ordinal number of the discharged goods from the section 4 of this form, and what is the amount of goods that is discharged with re-export/import.