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## **CUSTOMS TARIFF LAW**

### **Article 1**

The following is laid down by this Law:

The Customs Tariff, which has been printed together with this Law and constitutes an integral part hereof; the rules for calculating customs duties; the description system of goods, which are imported, carried in or received into the customs territory of the Republic of Serbia, or which are exported, carried out or sent from the customs territory of the Republic of Serbia, classified into Sections and Chapters of the Customs Tariff; the numerical system for designating the goods (tariff headings, tariff subheadings and tariff positions) in the Customs Tariff; as well as the rules for classifying the single items of goods into tariff headings, tariff subheadings and tariff positions of the Customs Tariff

### **Article 2**

For the goods which are imported into the customs territory of the Republic of Serbia, the customs duty is calculated and collected by applying the customs rate of duty, which is set out in the column 4. of the Customs Tariff, on the customs value of the goods (ad valorem).

Exceptionally, the goods in the column 4. of the Customs Tariff, which apart from the ad valorem customs duty contain a specific minimum and maximum customs duty will have the latter applied in cases when the ad valorem is below the minimum value or conversely when it is higher than the maximum value.

Specific customs duties expressed in Euros are charged in Dinars according to the official exchange rate valid on the date of determining the value of import duties.

The rates specified in the Customs Tariff shall be applied to goods originating from countries to which the most favored nation clause is being applied, or from countries applying such clause to goods originating from the Republic of Serbia.

For the import of the goods from the countries with which the Republic of Serbia has signed Free Trade Agreements, the rates of duties provided for in those Agreements are applied.

The rates specified in the Customs Tariff, increased by 70%, shall be applied for goods originating from other countries.

### **Article 3**

The Customs Tariff shall be comprised of the nomenclature of goods and customs rates, ie. amount for specific goods specified in the nomenclature.

The term nomenclature, for the purposes of this Law, shall encompass:

- 1) descriptions of Sections, Chapters, Sub-chapters, headings and sub-headings along with their numerical designations;
- 2) Notes accompanying Sections and Chapters, Notes for headings and sub-headings and additional Notes;
- 3) basic rules for application of the Customs Tariff.

The term "heading" shall mean the description of goods that encompasses one product or several products and which consists of four digits, whereas the first two digits indicate the number of the Chapter of the heading, and the other two digits indicate the serial number of the heading in that Chapter.

The term "intrasub-heading" shall mean the description of goods that encompasses one product or several products and which does not have numerical designation as it is further divided into sub-headings.

The term “sub-headings” shall mean the description of goods that encompasses one product or several products and which consists of at least six digits.

Numerical designations of headings and sub-headings shall be referred to as tariff codes.

The tariff line shall include: ten-digit tariff code, description of the sub-heading, supplementary unit, customs rate, ie. amount prescribed for goods in that sub-heading.

The Government, through regulations, shall harmonize the nomenclature of the Customs Tariff, at the latest in november of the current year for the next year, with the Combined Nomenclature of the European Union that shall be applied in classification of goods in the Customs Tariff. This regulation includes also the rates of customs duties, ie., amount of custom duty determined by this law, or by the signed Free Trade Agreements, and applied to the harmonized nomenclature.

The harmonization of the nomenclature from paragraph 8. of this Article is performed in agreement with the obligations taken on the basis of the international conventions and it includes amendments, ie. additions of description, numerical codes, notes, including notes for the tariff positions and General Rules for the interpretation of the Customs Tariff.

Subject to the requirement from paragraph 8. of this Article, the rates of customs duties, ie., the amount of customs duties, determined by this law, cannot be changed.

### **Article 3a**

The classification of goods into the Customs Tariff represents determining the tariff position for such goods, in accordance with this law and provisions laid down on the basis of this law.

The Classification Rulings brought by the HS Committee of the World Customs Organization, and which, as the classification opinions in accordance with the Article 8., Paragraph 2 of the International Convention on the Harmonized Commodity Description and Coding System (Official Journal SFRY - International Agreements", No 6/87, 14/91 and "Official Journal SRY, No 2/97) have been approved by the World Customs Organization, are obligatory for the application.

Commission Regulations, concerning the classification of certain goods and published in the "Official Journal of the European Union", are obligatory for the application.

The decisions on classification from paragraphs 2. and 3. of this Article, which have been brought into effect, and which will be passed in future, will be published in the "Official Gazette of the Republic of Serbia"

### **Article 4**

Unassembled products or products in a disassembled state, parts of which are imported successively through one or more customs offices, may be classified in the tariff line of the assembled product on request of the customs declarant. However the customs rate for the assembled product will be applied.

The Minister responsible for finance shall determine the procedure for customs clearing of products referred to in paragraph 1 of this Article.

### **Article 4a**

In the Customs Tariff, in the tariff position "2402 20 90 00", column 4, number "15" is replaced with the number "56,7" and under the number "56,7" the following words and numbers are added: "min 5,15 € max 7,57 €/1000 items."

### **Article 4b**

In the Customs Tariff, in the tariff position "0105 11 19 00", column 4, number "20" is replaced with the number "1", and in the tariff position "0105 11 91 00" column 4, number "1" is replaced with the number "20".

In the Chapter 84, in the Additional notes, Item 2 is changed and reads:

"2. In the tariff headings 8407, 8408 and 8433 the descriptions of the tariff subheadings "for the industrial assembly of" apply only to the products covered with these descriptions intended solely for the serial assembly of new vehicles or combine harvester-threshers in the factories which produce or assemble

vehicles or combine harvester-threshers (including partial putting together of the assemblies in the cooperative factory shops). These descriptions do not cover products of the same category if they are intended for individual assembly of the vehicles or combine harvester-threshers or for the substitution of assemblies, subassemblies and parts on the previously manufactured vehicles or combine harvester-threshers."

Words:

"8433 51 00 00 -- Combine harvester-threshers p/st 10",

Are replaced with words:

"8433 51 -- Combine harvester-threshers:

8433 51 00 10 --- For the industrial assembly, unassembled p/st 1

8433 51 00 90 ---Other p/st 10".

In the tariff positions:"8517 11 00 00, 8517 12 00 90, 8517 18 00 00 and 8517 69 10 00" in the column 4, number:"15" is replaced with number:"5".

In the Chapter 87, in the Tariff position notes, Item 1, after the words "In the tariff headings" tariff heading "8701;" is added.

Words:

"8701 90 20 00 ---- Exceeding 18 kW but not exceeding 37 kW p/st 15",

Are replaced with words:

" ---- Exceeding 18 kW but not exceeding 37 kW:

8701 90 20 10 ----- For the industrial assembly, unassembled p/st 1

8701 90 20 90 ----- Other p/st 15"

In the tariff positions:"8703 21 10 90, 8703 21 90 00, 8703 22 10 90, 8703 22 90 00, 8703 23 19 90, 8703 23 90 00, 8703 24 10 90, 8703 24 90 00, 8703 31 10 90, 8703 31 90 00, 8703 32 19 90, 8703 32 90 00, 8703 33 19 90 and 8703 33 90 00" in the column 4, number:"20" is replaced with number:"12,5".

## Article 5

If the Interim Agreement on trade and trade-related matters between the European Union, on the one side, and the Republic of Serbia on the other side, does not enter into force until the day of entering into force of this law, for the import of the goods originating from the European Union, the rates of duties shall be determined in accordance with the dynamics of lowering the rates of duties provided for by the Law Approving the Interim Agreement on trade and trade-related matters between the European Union, on the one side, and the Republic of Serbia on the other side ("Official Gazette of the Republic of Serbia - International Agreements", No 83/8).

Provision of the paragraph 1 of this Article cease to be valid on the day of entering into force of the Interim Agreement from the paragraph 1 of this Article.

## Article 6

This Law shall come into force on the eighth day from the day of its publishing in the "Official Gazette of the Republic of Serbia".