

SERBIAN CUSTOMS

A GUIDE FOR FOREIGN ENTREPRENEURS

1.1 The Customs Administration of Serbia

The Customs Administration is the executive authority of the Ministry of Finance that enforces the customs policy of the Republic of Serbia. The proper collection of customs duties and the security of cross-border trade, as well as the facilitation of efficient international trade, are the priorities of the Customs Administration.

These priorities are ensured through the simplification and modernisation of customs procedures, the continuous education of personnel and close cooperation with other national institutions and international customs authorities.

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

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

1.2 The Customs Law

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

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

All business activities involving the import, export or transit of goods are covered in detail in the Customs Law. It is for this reason that a short overview of the contents of the Customs Law is provided below.

The Customs Law consists of 11 sections that define the following terms:

1. Basic and general provisions: in this section the definitions of basic terms are provided, as well as provisions regulating the rights and obligations of all those participating in customs proceedings.
2. Calculation of import and export duties: the second section of the law contains the basis on which import and export duties are calculated, as well as other measures envisaged for trade in goods. This section defines the principles for the classification of goods under the Customs Tariff and clarifies the terms for originating products and customs valuation.
3. Status of imported goods from the moment of entering the customs territory of Serbia and the assessment of customs-approved treatment or use: this section explains what is considered as the

formal entry of goods into the customs territory of Serbia. This section covers the delivery and unloading of goods at customs stations, goods storage arrangements, rules for the transit of foreign goods, regulations for the destruction of transported goods and measures against the unauthorised entry of goods.

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

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

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

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

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

9. Sale of customs goods and distribution of income: this section of the Customs Law states that all permanently confiscated goods can be sold publicly, through an application for electronic auctions (more info: <https://licitacije.carina.rs/#/>). If the confiscated goods are perishable or live animals, the Customs Administrations may sell the goods without holding electronic auctions.

10. Violation of customs regulations: this section of the Customs Law provides a detailed description of the consequences of violating customs regulations. The section defines violations and ascribes suitable fines for misconduct.

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

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

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

https://www.carina.rs/upload/media/2021/6/30/50830/Customs_Law.pdf

European Integration and Customs Affairs

2. European Integration and Customs Affairs

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

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

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

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

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

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

**Department for International Customs
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The full text of the Stabilisation and Association Agreement is available online in English.

<https://www.mei.gov.rs/eng/documents/agreements-with-the-eu/stabilisation-and-association-agreement/>

Trade Agreements

3. Trade Agreements

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

Serbia's Trade Agreements

Free trade agreements based on Pan-European rules on the origin of goods (PEM)

3.1 Free Trade Area between Serbia and EU

The Stabilisation and Association Agreement constitutes the framework of relations between the European Union and the Republic of Serbia creating the free trade zone.

The Agreement entered into force on September 1, 2013.

Upon the transitional period expired, all industrial and most of agricultural products were fully liberalized. Some agricultural products such as certain meat and meat products, milk and dairy products, vegetables and cereals remained at high degree of protection.

Serbia has been given access to a market of 490 million. This has resulted in a constant increase in exports from Serbia.

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<https://www.carina.rs/privreda/medjunarodni-sporazumi/evropska-zajednica.html>

3.2 Central European Free Trade Agreement (CEFTA)

CEFTA Agreement was signed by Albania, Bosnia and Herzegovina, North Macedonia, Moldova, Montenegro, Serbia and the United Nations Interim Administration Mission in Kosovo (UNMIK) on behalf of Kosovo in accordance with United Nations Security Council Resolution 1244 in Bucharest on December 19, 2006. CEFTA Agreement entered into force for all CEFTA Parties in 2007.

Trade between CEFTA Parties in industrial and agriculture goods is fully liberalized.

These CEFTA parties combined are Serbia's second biggest trade partners in terms of both import and export.

CEFTA provides Serbia with access to a market of 29 million consumers. Serbia's major exports to CEFTA are food and livestock, machinery and transport equipment, as well as manufactured goods.

More information and the English version of the CEFTA Agreement can be found at www.cefta.int

The official Serbian edition of the CEFTA Agreement is available via the website of the Serbian Customs Administration.

<https://www.carina.rs/privreda/medjunarodni-sporazumi/cefta-2006.html>

3.3 Free Trade Agreement between Serbia and EFTA states

Serbia has signed the free trade agreement with countries of the European Free Trade Association (EFTA), Iceland, Lichtenstein, Norway and Switzerland on the 17th of December 2009. Agreement came into force for all parties on October 1, 2011.

Transitional period under the FTA Agreement expired in January 2014 and the full liberalization in trade with industrial products was achieved. Protection is kept for a certain number of agricultural products. Additional agricultural agreements between the individual EFTA States and Serbia form an integral part of the instruments establishing the free trade area.

More information and the English version of the agreement can be found at www.efta.int

The official Serbian edition of the EFTA agreement is available via the website of the Serbian Customs Administration.

<https://www.carina.rs/privreda/medjunarodni-sporazumi/drzave-efta.html>

3.4 Free Trade Agreement with Türkiye

FTA was signed on June 1, 2009 and entered into force on September 1, 2010. Trade on industrial products were fully liberalized from January 1, 2015.

Additional liberalization of the FTA was agreed on January 30, 2018 by signing new Protocol I and Protocol III on Trade in Services with Schedule of Commitments. Both Protocols entered into force on June 1, 2019.

Amendments of the existing Protocol I to the FTA cover further liberalization of the agricultural products (through increasing the level of already existing quotas and opening new quotas for the 19 agricultural products or group of products).

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

<https://www.carina.rs/privreda/medjunarodni-sporazumi/republika-turska.html>

3.5 Free Trade Agreement with the United Kingdom of Great Britain and Northern Ireland

Relations between the Republic of Serbia and the United Kingdom of Great Britain and Northern Ireland were regulated by the Stabilization and Association Agreement between the European Communities and their Member States, of the one part, and the Republic of Serbia, of the other part (SAA), until the 31st of December 2020. In order to regulate trade relations between Serbia and the UK after its withdrawal from the EU, in 2020 the negotiations started on the text of the Partnership, Trade and Cooperation Agreement between the Government of the Republic of Serbia and the Government of the United Kingdom of Great Britain and Northern Ireland.

The main goal of this Agreement is to provide a new legal framework for regulating overall bilateral relations between the Parties and maintain the previously established level of cooperation in all areas, so as not to lose what has already been agreed and applied through the SAA. The Agreement itself incorporates the SAA, giving a clear message to business community and investors that there has been no deviation from the SAA, and thus ensuring security, predictability and continuity in economic relations.

The Agreement was signed on April 16, 2021 and has been provisionally applied as of May 20, 2021.

<https://www.carina.rs/privreda/medjunarodni-sporazumi/velika-britanija.html>

3.6 Free Trade Agreements with the Eurasian Economic Union (EAEU)

The Free Trade Agreement with Eurasian Economic Union and its member states (the Republic of Armenia, the Republic of Belarus, the Republic of Kazakhstan, the Kyrgyz Republic and the Russian Federation) entered into force on July 10, 2021.

The Agreement provides Serbia with access to a market of over 185 million people, which makes it particularly interesting for investors in the manufacturing sector.

Annex I of the Agreement refers to the List of goods exempted from free trade regime upon importation to the customs territory of the Republic of Serbia from the member states of the Eurasian Economic Union and the List of goods subject to the tariff rate quota for importation to the customs territory of the Republic of Serbia from the member states of the Eurasian Economic Union.

Annex II of the Agreement refers to the List of goods exempted from free trade regime upon importation to the customs territory of the Eurasian Economic Union from the Republic of Serbia and the List of goods subject to the tariff rate quota for importation to the customs territory of the Eurasian Economic Union from the Republic of Serbia.

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

<https://www.carina.rs/privreda/medjunarodni-sporazumi/evroazijska-ekonomska-unija.html>

3.7 General Terms and Conditions

In order to benefit from the aforementioned free trade agreements, products need to meet certain requirements for obtaining the preferential status of origin as well as other requirements such as direct transport, principle of territoriality, prohibition of drawback of, or exemption from, customs duties, etc. depending on FTA itself.

Customs Tariff

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

I – XXI Sections

1 – 97 Chapters

7210 Heading

7210 12 Sub-heading

I Sub-chapter

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5.1 Customs Tariff Code – The National Tariff Code

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

The first two digits identify the number of the HS chapter 72

The first four digits identify the HS heading 7210

The first six digits identify the HS sub-heading 7210 12

The first eight digits identify the EU sub-heading 7210 12 20

The designation of the last two digits completes the tariff code for Serbia (RS) 7210 12 20 10

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

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

33 commodity code

7210 12 20

1000

TN

LB/03

2320

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

In the second section the last two digits of the Customs Tariff Number are to be completed in the second section, with two zeros if no EX number was opened for the product. If the product has EX nomination, then those two numbers are included instead of the zeros.

The unit of weight or measurement is included in the third section. The range of units of weight or measurement include milligrams (MG), grams (GR), kilograms (KG), tons (TN), metres (MD), square metres (M2), cubic metres (M3), litres (LT), pieces (KD), pairs (PR) etc.

The regime and purpose of import is designated in the fourth section.

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

5.2 Calculation of Customs Duties

Customs duties are calculated on the basis of the value of goods. The rates of duty range from 0 to 30% of the declared customs value of goods, with the exception of cigarettes, under tariff code 2402 20 90 00, for which there is a specific customs rate of 57.6%, with a specified minimum and maximum customs duty of €5.15 and

€7.57 per 1000 items. The Customs Tariff of Serbia contains two columns of customs duties: one containing regular duties and the other displaying preferential duties.

Article 264 of the Customs Law prescribes a simplified procedure for goods imported from abroad by a traveller for personal use. If the traveller's goods are not of a commercial character, are intended for personal or household use and have a value that does not exceed €3,000 in RSD equivalent, the goods may be imported through a simplified procedure at the border crossing, with the application of a single customs rate of 10% plus VAT.

Additional charges levied on imported agricultural and food products, in addition to customs duties for certain goods, comprise Seasonal duty and Special duty.

Collection of special duties on the import of agricultural and foods products is based on a decision on the amount of special duties on the import of agricultural and food products. This decision is available via the website of the Customs Administration.

5.3 Tariff Classification

Determining the correct customs tariff classification of goods is of exceptional importance, since tariff classification is the basis for applying customs regulations, calculating customs duties and determining other import duties (excise, VAT, special duties for agro-food products, seasonal customs). Tariff classification also determines which certificates are necessary for imported or exported goods.

Correct tariff classification is necessary for the fair application of import duties and the correct submission of customs declarations. False tariff classification can lead to delays in the procedure, the payment of inadequate amounts of import duties, and the initiation of administrative proceedings.

The tariff classification of goods is initiated through the submission of a standard application form to the Serbian Customs authorities. Such an application may be rejected if it does not concern a genuinely intended import or export. Within 120 days of the submission of the application form, the Customs

authorities issue two binding notifications on the tariff classification and the origin of goods respectively. The Binding Notification on the Tariff Classification of Goods determines the classification of a product on the tariff list. The Binding Notification about the Origin of Goods confirms the origin of goods. Both binding notifications are valid for a period of three years.

The standard application for the Binding Notification on the Tariff Classification of Goods can be downloaded via the website of the Serbian Customs Administration:

https://www.carina.rs/servisi/ostali_servisi/obavezujuca-obavestjenja.html

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

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

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

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

6. Controls and Certificates

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

The Decision determining which goods require certain certificates for import, export and transit can be downloaded in Serbian via the website of the Serbian Customs Administration. 9

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

- List of tariff-designated goods that require veterinary-sanitary control before import
- List of tariff-designated goods that require phytosanitary control before import, relating to plants, plant products and fertilisers
- List of tariff-designated goods that require phytosanitary control before import, regarding food safety

- List of tariff-designated goods that require health-sanitary control before import
- List of tariff-designated goods that require permission for placing goods in free circulation from the Agency for Medicines and Medical Devices (ALIMS)
- National control list of arms, military equipment and dual-use goods

These lists feature tariff-designated goods that require certain certificates for import, export, transit or any other customs procedure. For information about the exact conditions of the aforementioned controls, it is necessary to contact the authorities responsible for these controls and the issuance of certificates.

Likewise, for more information on the necessary documentation that must accompany goods in customs and control procedures, it is necessary to contact the authorities responsible for these certificates. Therefore, a table with contacts is provided.

**Department of TARIS, customs and
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https://www.carina.rs/upload/media/2023/1/30/55966/Odluka_o_odre%C4%91.robe_za_%C4%8Diji_je_uvoz,izvoz,odnos.tranzit_prop.prib.odre%C4%91.isprava-Sl.gl.RS_br.59_i_107_iz_2022_i_3_iz_2023.pdf

6.1 Table of Certificates with Responsible Authorities

Responsible Ministry/	Department	Document	ContactAgency	
Ministry of Health www.zdravlje.gov.rs	Sector for medications and medical devices, controlled psychoactive substances and precursors	Licence for import/export of controlled psychoactive substances	Deputy Minister: Dragana Vujičić kabinet@zdravlje.gov.rs tel. +381 11 361-6251; +381 11 361-6596	
		Import/export authorisation for substances used in the controlled production of controlled psychoactive substances		
		Permission to import/export		
		Approval for import/export of production of medicines and medical devices		
	30	Inspection Operations Sector – Department for sanitary inspection	Decision on sanitary safety for general use	Head of department: Mirjana Veljković
			Decision on food safety	mirjana.veljkovic@zdravlje.gov.rs tel: +381 11 311 4113
Medicines and Medical Devices Agency of Serbia (ALIMS) www.alims.gov.rs		Marketing authorisation for medicinal products	Office of the director – International cooperation and public relations: Pavle Zelić pavle.zelic@alims.gov.rs tel: +381 11 3951 139 mob: +381 69 3233 623 fax: +381 11 3951 181	
		Approval for the import of unregistered medicinal products		
	Sector for medical devices	Decision on entering goods into the Register of Medical Devices	medicinska.sredstva@alims.gov.rs tel: +381 11 3951 158; +381 11 3951 199 fax: +381 11 3951 158	
		Approval for the import of unregistered medical devices	Head of department: Aleksandra Vujačić Simić aleksandra.vujacic@alims.gov.rs tel: +381 11 3951 159	
Ministry of Agriculture Forestry and water management – Veterinary Directorate http://www.vet.minpolj.gov.rs/sr/pocetna	Department of veterinary border inspection	Common veterinary entry document (CVED)	Head of department: Bratislav Marković b.markovic@minpolj.gov.rs tel: +381 11 2602 774	
	Department for veterinary inspection	Minutes on the approval for free circulation and customs clearance	Head of department: Zoran Ivanovic zoran.ivanovic@minpolj.gov.rs tel: +381 11 2605 630	

Responsible Ministry/ Agency			
Agency	Department	Document	ContactAgency
Ministry of Agriculture Forestry and water management – Phytosanitary Directorate upravabilje@minpolj.gov.rs	Phytosanitary Border Control	Decision on import	Head of Cabinet Ivan Tomašev ivan.tomasev@minpolj.gov.rs Tel:+381 11 2120 462 Fax +381 11 2120 462
	Phytosanitary border inspection for the control of shipments at customs stations	Decision on the fulfilment of conditions for customs clearance	
		Decision on import permit-ting and placement on the market or in production	
		Decision permitting import customs clearance of shipments, but prohibiting placement on the market or in production until a final decision has been made	
Ministry of Construction, Transport and Infrastructure – Department for housing and architectural policy communal activities and energy efficiency Department for architectural policy and construction products http://www.mgsi.gov.rs/	Bodies for the assessment of conformity (accredited or appointed by the competent ministry) provide a Document of conformity	A Document of conformity or Decision on the recognition of a foreign document of conformity	kabinet@mgsi.gov.rs stanovanje@mgsi.gov.rs Tel.: +381 11/3640-697
Ministry of Interior http://www.mup.gov.rs/			The competent ministries provide a decision on the recognition of a foreign Document of conformity
Road Traffic Safety Agency http://www.abs.gov.rs/odeljenje-za-homologaciju-vozila	Vehicles department	Approval	+381 11 312 18 09 +381 64 842 80 50 vozila@abs.gov.rs
Ministry of Culture http://www.kultura.gov.rs/	Sector for cultural heritage protection and digitization	Approval for the export of cultural goods/property;	Jovana Milojković Jovana.milojkovic@kultura.gov.rs tel: +381 11 3398 514
		Approval for the temporary export of cultural goods/ property	
Republic Institute for the Protection of Cultural Monuments http://www.heritage.gov.rs/cirilica/servisne_informacije4.php		Approvals for the export of property under prior protection (except publications)	sekretarijat@heritage.gov.rs tel: +381 11-2454-786

National Library of Serbia https://www.nb.rs/pages/article.php?id=10075		Licence for the export of property under prior protection (for publications)	Julijana Stanimirov tel: +381 11 2451 - 287 fax : +381 11/ 2452- 242
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Responsible Ministry/			
Agency	Department	Document	Contact
Provincial Secretariat for Culture and Public Information (AP Vojvodina) http://www.kultura.vojvodina.gov.rs/?alphabet=lat		Approvals for the export of property under prior protection in the AP Vojvodina	info.kultura@vojvodina.gov.rs psinf1@gmail.com Cabinet tel: +381 21 487 4200 fax: +381 21 456 082
Ministry of Environmental Protection – Division of licensing in the field of biodiversity	Group for issuing permits for the collection, use and trade in protected species of flora and fauna	Permits for the import/export of strictly protected and protected species of wild flora and fauna	Marija Mladenović priroda@eko.gov.rs tel: +381 11 31 22 223
	Group for the implementation of the CITES convention	Permits, confirmations and certificates for the import/export and re-export of protected species of wild flora and fauna, in accordance with the CITES convention	Vladimir Jačović Vladimir.Jacovic@cites.gov.rs tel: +381 11 31 22 918
Ministry of Environmental Protection – Division of natural resources protection	Section for air and ozone layer protection	Permits for the import/export of ozone depleting substances and fluorinated greenhouse gases; Permits for the import/export of products and equipment containing or relying on controlled ozone depleting substances and fluorinated greenhouse gases	Bojana Radeski Bojana.Radeski@eko.gov.rs tel: +381 11 28 60 204
Ministry of Environmental Protection – Division for chemicals	Section for chemicals management	Confirmation of the conducted export notification procedure; Confirmation of the conducted export notification procedure and international prior informed consent procedure (PIC procedure)	Suzana Andrejević Stefanović Suzana.A.Stefanovic@eko.gov.rs tel: +381 11 7155 221
	Section for risk management with biocide products	Decision on inclusion of biocide product into the Temporary list for submission of the technical dossier; Approval for the placing of a biocide product on the market; Temporary permit for the placing of a biocide product on the market; Confirmation for process-orientated research and development; Confirmation for scientific research and development	Biljana Milenković Biljana.Milenkovic@eko.gov.rs tel: +381 11 7155 205

Responsible Ministry/ Agency			
Agency	Department	Document	Contact
Ministry of Environmental Protection – Division for waste management	Section for the trans-boundary movement of waste	Permits for the trans-boundary movement (import, export or transit) of waste	Marina Milojević Marina.Milojevic@eko.gov.rs otpad@eko.gov.rs tel: +381 11 31 20 114
Ministry of Environmental Protection – Inspection Department for Environmental Protection	Department for waste treatment control	Decision on the approval or disapproval of the import of consignment	Goran Stojanović Goran.Stojanovic@eko.gov.rs tel: +381 62 8866 917
Serbian Radiation and Nuclear Safety and Security Directorate	Division of radiation and nuclear safety and security	Permits for foreign trade (import/export) of radioactive and nuclear materials (sources of ionizing radiation)	info@srbatom.gov.rs tel: +381 11 455 0 500
Ministry of Internal and Foreign Trade - Department of International Agreements and Foreign Trade in Controlled Goods	Section for foreign trade of controlled goods	Permits for the import and export of arms, military equipment and dual-use goods	Jasmina Roskić jasmina.roskic@must.gov.rs tel: +381 11 2642 115
Ministry of Internal and Foreign Trade - Sector for foreign trade policy, multilateral and regional economic and trade cooperation	Group for foreign trade system and protection measures	Permits for the import and export of goods subjected to foreign trade protection measures	Ana Blagojević ana.blagojevic@must.gov.rs tel: +381 11 363 12 35

Overview of Customs Procedures

7. Overview of Customs Procedures

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

7.1 Customs Procedures

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

7.1.1 Import

The import procedure must be completed in order for imported goods to be placed in free circulation on the Serbian market. The procedure implies documentation and payment of all import duties, taxes and other levies.

The appropriate customs procedure is carried out at the competent customs office, which, by reviewing the submitted documentation, values each specific case and conducts the procedure in accordance with the applicable regulations.

- Cumulative documentation: declaration + commercial and transport documents+ documents from other competent authorities, depending on the type of goods, if they are necessary for the implementation of the appropriate customs procedure

7.1.2 Transit

Transit is the movement of goods under customs supervision through the customs territory with the aim of onward transport. The transit procedure starts when the goods being declared at the entry point and ends when the goods are delivered to the destination customs house in an unaltered condition. Goods that undergo transit are not subjected to customs duties.

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

7.1.3 Warehousing

Customs warehousing allows foreign goods to be stored in bonded warehouses under customs supervision without being subjected to customs duties until they are withdrawn. There is no deadline for the goods to be withdrawn and while in storage the goods may undergo activities for purposes of maintenance, improvement of appearance or quality, or preparation for the market. If a customs debt is incurred during the customs storage procedure, the amount thereof is determined based on the rules for calculating customs and other duties, which are applied to the goods at the time the customs debt is incurred.

The appropriate customs procedure is carried out at the competent customs office, which, by reviewing the submitted documentation, values each specific case and conducts the procedure in accordance with the applicable regulations.

- Cumulative documentation: declaration + commercial and transport documents+ documents from other competent authorities, depending on the type of goods, if they are necessary for the implementation of the appropriate customs procedure

7.1.4 Inward processing

Inward processing entails the performance of substantive manufacturing activities on imported goods intended for re-export. Manufacturing activities may include composing goods, incorporating goods into other objects, and repairing goods. Under the inward processing procedure non-domestic goods may be used in the customs territory of the Republic of Serbia in one or more processing operations without such goods being subject to import duties, other charges as provided for under other relevant provisions in force as well as commercial policy measures, insofar as they do not prohibit the entry or exit of goods into or from the customs territory of the Republic of Serbia.

The appropriate customs procedure is carried out at the competent customs office, which, by reviewing the submitted documentation, evaluates each specific case and conducts the procedure in accordance with the applicable regulations

- Cumulative documentation: commercial and transport documents + documents from other competent authorities, depending on the type of goods, if they are necessary for the implementation of the appropriate customs procedure.

7.1.5 Temporary Import

The temporary import procedure only applies for goods that are intended for re-export in an unaltered condition. The customs authorities determine the

deadline by which the goods must be exported and approve full or partial exemption from the payment of customs duties.

The appropriate customs procedure is carried out at the competent customs office, which, by reviewing the submitted documentation, evaluates each specific case and conducts the procedure in accordance with the applicable regulations.

- Cumulative documentation: commercial and transport documents + ATA carnet (optional) + documents from other competent authorities, depending on the type of goods, if they are necessary for the implementation of the appropriate customs procedure

7.1.6 Outward processing

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

The appropriate customs procedure is carried out at the competent customs office, which, by reviewing the submitted documentation, evaluates each specific case and conducts the procedure in accordance with the applicable regulations.

- Cumulative documentation: commercial and transport documents+ documents from other competent authorities, depending on the type of goods, if they are necessary for the implementation of the appropriate customs procedure

7.1.7 Export

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

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

7.1.8 Temporary Export

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

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

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7.2 Types of Invoices

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

7.2.1 Pro-forma invoice

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

7.2.2 Pre-invoice

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

7.2.3 Consular invoice

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

7.3 Transport Documents

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

7.3.1 CIM for rail transport

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

7.3.2 CMR for road transport

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

7.3.3 Other means of transport

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

7.4 ATA Carnet

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

7.5 Other Documents

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

7.5.1 Specification of goods

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

7.5.2 Packing list

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

7.5.3 Warehouse bill

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

7.5.4 Normative

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

7.6 Goods Requiring Special Documents and Licenses

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

7.7 Inspections

Inspections represent a condition for the import, export and transit of certain goods, with such goods having usually already obtained a license. Checks are made during the inspection to ensure the goods comply with the data in the license.

Inspections take place at border crossings or at customs offices. If the goods fulfil all requirements during the inspection, this is marked with the validation of the license or the issuance of a positive decision. There are four types of inspections.

7.7.1 Sanitary inspection

The sanitary inspection entails a sanitary examination of all goods that come into contact with the skin or mucous membrane. Thus, food, water, drinks and several other products for general use have to undergo a sanitary inspection.

Contact tel: +381 11 3114 113

7.7.2 Phytosanitary inspection

The phytosanitary inspection is responsible for food safety and the safety of foodstuffs of vegetable and mixed origin.

Contact tel: +381 11 21 20 462

7.7.3 Veterinary inspection

The veterinary inspectorate is in charge of the control of livestock, products of animal origin and animal fodder.

Contact tel: +381 11 26 02 774

7.7.4 Border phytosanitary inspection

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

7.8 Duty-free Circumstances

Under certain circumstances, imported and exported goods are excluded from the payment of customs duties or other commercial policy measures of the state.

Payment of customs duties is not required under the following circumstances:

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

Simplified Customs Procedures

8. Simplified Customs Procedures

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

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The Customs Administration launched its policy of simplified customs procedures in October 2010 and since then the number of companies using them has grown constantly.

In 2022, 220 companies doing their customs declarations “by invoice” and 123 companies with the opportunity to use the “local clearance procedure”. Another type of simplified customs procedure is the system of Authorised Economic Operators. An explanation of these simplified customs procedures is provided in this chapter. At this moment 48 companies have AEO approval

8.1 Customs Declaration by Invoice

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

8.2. Local Clearance Procedure

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

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

8.3 System of Authorised Economic Operators

The system of Authorised Economic Operators (AEO) was introduced in 2014 in accordance with EU standards and as part of the process of harmonising Serbian customs practices with those of the EU. The nomination of a company as AEO signifies a developed partnership between the public and private sector in customs affairs. The AEO system represents the most significant innovation in Serbian customs legislation.

Companies granted the status of AEO by the Customs Administration must be long-term and stable partners in the foreign trade activities of Serbia. The status of AEO allows these companies to use simplified customs procedures, which results in the faster clearance of products, thereby ensuring greater competitiveness and more efficient operations.

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

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

New Computerised Transit System (NCTS)

9. New Computerised Transit System (NCTS)

The New Computerised Transit System (NCTS) is a Pan-European system based on electronic declarations and processing. It is designed to ensure the better management and control of the transit of goods between EU member states and CTC countries (Iceland, North Macedonia, Norway, Serbia, Switzerland, Turkey, Ukraine and the United Kingdom). The introduction of NCTS is an obligation and condition of Serbia's full EU accession. Serbia's adoption of this European transit system in 2015 made NCTS the first electronic, paperless customs procedure in Serbia.

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

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

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

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

The Department for Transit and Export procedure within the Customs Affairs Division is responsible to respond to questions related to the implementation of transit procedures: transit@carina.rs

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

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