

Pursuant to Article 16 of the Customs Law ("RS Official Gazette" No 18/10), and according to the authorizations from paragraph 2 of Article 23 of the Protocol concerning the definition of the concept of "originating products" and methods of administrative co-operation from the free trade agreements that set up an approved exporter (Agreement on Amendment of and Accession to the Central European Free Trade Agreement – CEFTA 2006, Interim Agreement on Trade and Trade Related Matters between the European Community, of the one part, and the Republic of Serbia, of the other part, Free Trade Agreement between the Republic of Serbia and the Republic of Turkey, Free Trade Agreement between the Republic of Serbia and the EFTA countries), the following are amendments to the procedure stipulated in CA act No 148-07-483-00-10/2/2009:

**PROCEDURE  
FOR ISSUING AND WITHDRAWAL OF THE AUTHORIZATION TO MAKE  
OUT AN INVOICE DECLARATION AS A PROOF OF ORIGINATING STATUS  
OF GOODS**

**Point 1**

This act shall determine the procedure and conditions under which the Customs Administration of Serbia, in accordance with the agreements on free trade that implements the Republic of Serbia and which stipulate it, authorizes the exporters for making out an invoice declaration (**the status of an “approved exporter”**) and withdraws the authorization.

**Point 2**

The exporter may be authorized for making out an invoice declaration only according to the free trade agreements that specifically provide for such a possibility.

**Point 3**

The Customs Administration of Serbia may authorize the exporter to make out an invoice declaration if the following conditions are met:

- 1) the exporter is at the same time the manufacturer of products subject to the application for making out an invoice declaration, or has such a business relationship with the manufacturer of the products for which authorization is required, which provides the possibility to the smooth and clear proving the conditions for acquiring originating status;
- 2) the exporter makes frequent shipments of products subject to the application for making out an invoice declaration;
- 3) the exporter in the previous period had no disputed evidences of origin;

- 4) the exporter has employed at least one person who knows the rules of origin, as evidenced by a valid certificate of the Customs Administration of the successfully completed check of knowledge of the rules of origin;
- 5) the exporter, at the time of application, has no due and unpaid obligations regarding public payments.

With the issued authorization for making out an invoice declaration the exporter acquires the status of the approved exporter.

The applicants who do not meet the requirements of paragraph 1 of this Point can not acquire the status of an approved exporter.

#### **Point 4**

The exporter that has seriously or repeatedly infringed the provisions of the customs or tax legislation may not be authorized for making out an invoice declaration.

#### **Point 5**

The conditions from Points 3 and 4 must be met for the duration of the status of the approved exporter.

The customs authority shall withdraw the authorisation for making out an invoice declaration at any time where it finds out that the approved exporter no longer fulfils the conditions under which the authorization has been issued.

#### **Point 6**

Authorization for making out an invoice declaration shall be issued for an indefinite period.

Authorization for making out an invoice declaration shall be issued based on the application produced by the exporter.

The request in paragraph 2 must contain:

- 1) tariff heading, and a detailed description of the products for which the authorization for making out an invoice declaration is required;
- 2) a list of countries or territories in which the products concerned will be exported;
- 3) agreements for which the authorization for making out an invoice declaration is required;
- 4) legal basis for the acquisition of origin for each product in the first subparagraph of this paragraph (wholly obtained products, sufficiently worked or processed products, cumulation of origin, etc..)
- 5) what products that are subject to the application for issuing the authorization for making out an invoice declaration had been exported in the past year as originating products and in which countries or territories;
- 6) what is the anticipated number of exports of originating goods in the future;

- 7) evidence of the existence of business relationship in terms of the first subparagraph of paragraph 1 of Point 3, where an exporter is not also the manufacturer of the product for which the authorization for making out an invoice declaration is required.

### **Point 7**

The exporter shall with the application from paragraph 2 of Point 6 of this act produce a statement containing the following:

- 1) that he shall make out an invoice declaration only for products that meet the requirements for the acquisition of origin, as well as other conditions stipulated in the specific agreement (eg, direct transport requirement, the prohibition of repayment or exemption, etc.);
- 2) that he shall at any time, at the request of the customs authorities, submit for review any supporting document requested by the customs authorities;
- 3) that he shall accept any inspection of accounts and conditions for production of the goods in question, the customs authorities consider necessary;
- 4) that he shall accept full responsibility regarding the false indications of origin of goods, incorrect application of rules of origin or the improper use of authorization;
- 5) that invoice declarations will sign only a person who meets the requirements of the forth subparagraph of paragraph 1 of Point 3;
- 6) that he shall keep a proper record of made out invoice declarations and that will keep them at least three years from the date of making out, together with evidence that confirms the origin of each of them.

### **Point 8**

In addition to the statement from Point 7 of this act, the exporter needs to submit along with the application referred to in paragraph 2 of Point 6:

- 1) all evidence supporting the indications in the application;
- 2) a certified copy of an extract from the companies register, deposited signatures of the persons referred to in the forth subparagraph of paragraph 1 of Point 3 and photocopies of the valid certificates of the Customs Administration of successfully completed tests in the area of origin of goods for the said persons;
- 3) a proof of payment of administrative fees.

### **Point 9**

The exporter shall submit the application from paragraph 2 of Point 6, in a written or electronic form, to the customs office where the place of his establishment is located. The customs office shall receive applications, review the documentation, check the statement of origin and determine whether, according to the data and other information,

the exporter meets the requirements for granting the status of an approved exporter. Based on previous positive evaluation of all conditions for the status of an approved exporter, the competent customs office shall send the application to the Department of the origin of the goods of the Customs Administration to control the preferential operation of the applicant.

A comprehensive control of preferential exports shall take place with the applicant and the opinion shall be sent to the competent customs office within 30 days from the date of application, for control.

Based on the request, findings and reports, the competent customs office shall make a decision within 60 days from the date of application. The customs office shall without delay submit a copy of the decision to the Department of the origin of goods.

### **Point 10**

In case the Customs Administration determines, as described in paragraph 1 and 2 of Point 9, that all conditions have been met, it shall authorize the applicant to make out an invoice declaration.

The authorization shall contain the customs authorization number assigned to the exporter which consists of:

- 1) the international code for the Republic of Serbia (RS);
- 2) the serial number of the authorization;
- 3) the last two digits of the year in which the authorization to make out an invoice declaration has been issued.

These data in the number of authorization shall be separated by a slash (eg. RS/123/10).

### **Point 11**

The Customs Administration shall keep records of authorized exporters and persons referred to in the forth subparagraph of paragraph 1 of Point 3 of this act.

The Customs Administration shall conduct regular periodic controls of the use of the granted status of an approved exporter, in accordance with the applicable procedures. These controls shall not exclude or restrict the right of the customs authorities to perform subsequent verification of origin of goods at the request of foreign customs administrations, as well as any other control of exporters judged necessary.

The control from paragraph 2 of this Point shall include in particular the control of keeping records of made out invoice declarations, control of information relevant to proving the origin of goods, control of business records, accounts, warehouse records and production documentation.

## **Point 12**

If the customs authority finds irregularities in the use of an issued authorization for making out an invoice declaration, it shall promptly initiate procedures to review the powers of the issued authorization and notify the Department of the origin of goods.

This act shall replace the CA act No 148-07-483-00-10/2/2009 starting from 01.11.2010.

CA act No. **148-07-483-00-10/3/2009** dated **25.10.2010**.