

Pursuant to Article 12, paragraph 1, and in connection with Article 9 of the Law on Customs Service ("Official Gazette of the Republic of Serbia" No. 95/2018) under the authority of the director referred to in item 2, indent 2 of the Decision on transfer of authority number: 148-12-110-01-391 / 2018 from 12/17/2018, I pass this explanation for:

IMPLEMENTATION OF THE SIMPLIFIED PROCEDURE FOR EXPRESS CONSIGNMENTS

1. GENERAL PROVISIONS

Pursuant to Article 420 paragraph 1 of the Regulation on Customs Procedures and Formalities ("Official Gazette of RS", no. 39/2019 and 8/2020, hereinafter referred to as: Regulation), the express consignments are postal consignments that are included in the additional value services (courier, express, accelerated etc.). Pursuant to paragraph 2 of the same Article, a customs authority can, at the request of the legal entity whose activity is express transport and delivery of postal services (hereinafter referred to as: postal operator), approve a special procedure for the declaration of these consignments. Pursuant to paragraph 4 of the same Article, the procedure for express consignments is urgent.

In this regard, in order to simplify the customs procedure for express consignments, the procedure will be carried out by applying Article 231 of the Regulation, according to which the customs authority, until the establishment of the electronic system referred to in Article 241 of the Customs Law ("Official Gazette of RS", no. 95/2018 and 91/2019 - other law, hereinafter: the Law) may accept a commercial or administrative document as a simplified declaration, if that document contains the least information necessary for the identification of the goods.

Regarding the abovementioned, the operator may, in order to expedite the procedure with express consignments, notify the customs authority of the arrival on a consolidated (collective) manifest which is a simplified declaration and which can be submitted to the customs authority by electronic data exchange.

The mentioned procedure shall be carried out as a simplified procedure, therefore only the legal entities that fulfill prescribed requests defined in this Explanation could use the mentioned procedure, and for other legal entities a regular customs procedure shall be carried on.

Information on the consignments shall be inserted into a manifest according the following order:

- 1) consignments referred to in Article 2, paragraph 1, item 22), sub-item (2) of the Regulation, on which import duties are not paid; goods in the personal luggage of passengers referred to in Article 2, paragraph 1, point 21) subpoint (2) of the Regulation, which arrived separately from the owner and which is exempt from import duties in accordance with the

- regulations; goods referred to in Article 2, paragraph 1, point 21) subpoint (1) of the Regulation which is exempt from import duties in accordance with the regulations;
- 2) consignments containing promotional material and samples received free of charge from abroad for which import duties are not paid; small value consignments of non-commercial nature referred to in Article 2, paragraph 1, point 22), subpoint (1) of the Regulation, that are not subject to import duties;
 - 3) the consignments for which customs debt may arise, and which are not subject to trade policy measures;
 - 4) the consignments containing goods subject to trade policy or goods temporarily imported.

1.1. Requirements to be fulfilled by the applicant

- to have a registered office in the customs territory of the Republic of Serbia,
- that his primary activity is the express transport and delivery of postal consignments,
- to possess a certificate for a qualified electronic signature,
- that the conditions and criteria are met in accordance with the provisions of Articles 28, 29 and 30 of the Regulation,
- to be the holder of the customs warehouse to which only the express consignments shall be delivered,
- to have a joint security,
- to provide adequate measures for the protection of electronic documents,
- to allow customs authorities, at any time, the physical and electronic access to customs documentation and records, for control purposes.

2. SUBMITTING THE APPLICATION AND THE PROCEDURE OF ISSUING THE PERMIT

2.1. Submitting the application

The request shall be submitted on the basis of Article 420, paragraph 2 of the Regulation to the locally competent customs office on whose territory the applicant is domiciled on the form which is an integral part of this Explanation (Annex 1). With the same request, the applicant shall also request from the customs authority the approval of deferred payment of the customs debt in accordance with the provision of Article 96 of the Customs Law.

The Applicant shall be obliged to enclose with the request an appropriate guarantee, as a form of security for payment of the customs debt, in accordance with the provisions of the Customs Law and the Regulation.

2.2. Acting on request

Upon receipt of the request, the customs office shall check without delay, and no later than within eight days from the day of receipt of the request, whether the conditions for accepting the request in terms of Article 17, para. 4 and 5 of the Law and Article 4 of the Regulation. In case it does not accept the request, the customs office, in accordance with Article 5, paragraph 3 of the Regulation, informs the applicant.

If the request is complete, the customs office shall check the fulfillment of the requirements for the approval of the specific application referred to in point 1.1 of this Explanation.

If the applicant is an AEOC, the competent customs office will not check the fulfillment of those conditions that have already been checked when issuing the AEOC authorization.

3. PROCEDURE BEFORE ENTERING OF THE GOODS INTO CUSTOMS AREA

The operator of the express consignments shall, before the delivery of the goods, take over the data from the manifest for the goods declared there for delivery, classify consignments by groups and propose consignments for control based on the indicators of its own risk analysis system.

The operator shall send the data from the manifest to the Customs Administration's information system, as follows: number of permits, type of manifest, consignment identification number, country of dispatch, country of consignor, country of origin (optional), consignee's name, consignee's TIN (optional, except for consignments referred to in Article 421, paragraph 3, point 3 of the Regulation when this information is required), personal identification number (optional, except for consignments referred to in Article 421, paragraph 3, point 3 of the Regulation when this information is required), commercial description of goods, tariff mark (optional), invoice number (optional), value of goods in currency from invoice accompanying goods, value of goods in dinars, number of packages (optional), gross weight (optional), the proposal of the customs clearance group, the proposal for control of the Customs Administration, the date, the number of the transport document, the identity of the means of transport and the type of means of transport (optional).

Please note that when it comes to entering information regarding the tariff mark of goods in a manifest, the same does not have to be entered if the description of the goods is given, but this information must be entered in the supplementary declaration. Also, if the operator has the

information on the tariff marking of the goods, he is obliged to enter the same in the manifest, as well as in the consolidated (collective) manifest of the received consignment.

The manifest, signed by electronic certificate of the employee of the express consignments operator, shall be sent to the competent customs office.

The Customs Administration shall process data from the manifest electronically. At that point, the Customs Administration's risk analysis is carried out. The customs officer shall examine all the data on the consignments from the manifest in the application for manifest processing, i.e. check which consignments are marked for control and inspection by the operator as well as the consignment marked on the basis of the risk analysis system. At this stage of control of the manifest, redistribution by groups is carried out, if there is a need for this and / or the authorized customs officer can also mark the consignments that were not marked after the risk analysis was carried out.

After reviewing the manifest, the customs officer shall mark the manifest as processed and the information system of the express carrier shall receive the data on the consignments marked for control.

4. PROCEDURE AFTER ENTERING OF THE GOODS IN CUSTOMS AREA

Upon delivery of the consignments, they are reported to the customs authority by a consolidated (summary) manifest of received consignments, which is a simplified declaration and which can be submitted to the customs authority by electronic data exchange.

The consignments designated for control and inspection are physically separated by the operator according to information received in the reviewed manifest by the Customs Administration. Also, at this stage, the manifest shall be supplemented with the consignments that arrived and that were not previously announced and they are automatically marked for control and review.

Upon receipt of consignments, and on the basis of the previous control of the data from the manifest, the consignments referred to in Article 421, paragraph 3, points 1, 2 and 3 of the Regulation for which the manifest is submitted by electronic exchange of information prior to the arrival and which were not marked for control and inspection, are to be released immediately upon the delivery.

The consignments referred to in Article 421, paragraph 3, points 1, 2 and 3 of the Regulation, for which the manifest was not submitted by electronic exchange of information prior to arrival, are to be released followed by a note on the manifest.

Consignments that were not designated for control and inspection, immediately upon arrival receive their unique number, and consignments that are assigned to control and inspection shall receive their unique number only after the completed procedure.

For consignments referred to in Article 421, paragraph 3, points 1 and 2 of the Regulation, no supplementary declaration shall be submitted, and for consignments referred to in Article 421, paragraph 3, point 3 of the Regulation, the operator shall submit an additional declaration within 7 days from the date of acceptance of the manifest and then an invoice with the calculated amount of duties is printed for the operator. Along with the supplementary declaration, the operator must enclose all documents listed in box 44 and all invoices related to the consignments in question, and in box 40 a unique number / numbers is entered (if a supplementary declaration for several consignors is submitted, all unique numbers of all consignors are entered).

Submission of partial supplementary declarations (for parts of consignments) shall not be possible.

Consignments that were not designated for control and inspection shall receive their unique number immediately upon arrival, and consignments that are assigned to control and inspection shall receive their unique number after the procedure is completed.

Bearing in mind that the consignments referred to in Article 421 paragraph 3 points 1 and 2 are the consignments to which no import duties are paid, but they are not exempt from VAT, their discharge in the system will be effected after registration of the payment of the calculated VAT, which the customs officer will enter into the system, and for which the guarantee of the operator will be active until the moment of submission of proof of payment of VAT. If the operator does not submit proof of VAT payment within 7 days from the date of release of the goods for free circulation, the debt will be collected from the guarantee provided.

After the completed control of the consignments designated for control and inspection, in addition to the automatically generated data on the date and time of the start of the inspection, the date and time of the completion of the inspection, the code of customs officer in charge of the inspection; the finding and the results of the review and the new distribution by groups (if the redistribution by group was made by the order of customs authority) are entered in the information system of the Customs Administration. In addition to these data, the customs information system also keeps the data forwarded by the operator.

For consignments from Article 421, paragraph 3, point 4 of the Regulation, a regular customs procedure shall be carried out by submitting a declaration with all prescribed documents in a manner and in accordance with the Rulebook on the form, content, method of filing and filling in the declaration and other forms in the customs procedure ("Official Gazette of the RS", No. 42/2019, 51/2019, 58/2019, 65/2019 and 74/2019, 96/2019, 11/2020 and 43/2020), where the unique number of the consignment shall be entered in as the previous document.

If by control and inspection of the selected consignments it is determined that the consignment does not belong to the declared group, then the consignment is declared in the consignments referred to in Article 421, paragraph 3, point 4 of the Regulation and a regular customs procedure is carried out. If consent, certificate or permit is required for the implementation of the procedure for placing goods for free circulation for a specific consignment, the goods shall be placed in free circulation after obtaining the consent, certificate or permit.

5. SUSPENSION, OF DECISION, PERIOD OF SUSPENSION AND TERMINATION OF SUSPENSION

The customs authority competent to take the decision shall suspend the decision instead of annulling, revoking or amending it in accordance with Article 18, paragraph 3, Articles 19 and 20. of the Customs Law in cases prescribed by the provision of Article 14, paragraph 1, points 1, 2 and 3 of the Regulation.

The period of suspension will depend on the reasons that led to the suspension (Article 15 of the Regulation), and the suspension of the decision terminates upon the expiration of the period of suspension if some of the situations prescribed by Article 16, paragraph 1, points 1, 2 and 3 of the Regulation do not occur.

The customs authority competent to take the decision shall inform the person to whom the decision relates on the termination of the suspension.

6. ANNULMENT, REVOCATION AND AMENDMENT OF THE DECISION

The person concerned by the decision shall act in accordance with the obligations under that decision and shall notify the customs authority, without delay, of any circumstance which has arisen since the decision was taken and which may affect its further application or content, and on the basis of Article 18 para. 1 and 2 of the Law.

The approval may be revoked, revoked or amended pursuant to Art. 19 and 20 of the Law.

7. REASSESSMENT OF THE DECISION

The decision-making customs authority shall re-evaluate the decision in the following cases:

if the legislation of the Republic of Serbia that affects the decision has been changed;
if necessary as a result of the monitoring referred to in Article 18, paragraph 5 of the Law;
if necessary due to the information provided by the person to whom the decision refers, in accordance with Article 18, paragraph 2 of the Law or other authorities.

The customs authority responsible for taking the decision shall inform the person to whom the decision relates of the result of the reassessment.

The stated procedure will be applied starting from July 1, 2020.

This act repeals the act of the Customs Administration number 148-I-030-01-438/2018 from November 1, 2018.

(Customs Administration act No. 148-I-030-01-237/2020 of June 15, 2020)

**REQUEST FOR THE PERMIT FOR SIMPLIFIED PROCEDURE FOR EXPRESS
CONSIGNMENTS**

In accordance with the Articles 231 and 240 paragraph 2 of the Regulation on Customs Procedures and Customs Formalities (“Official Gazette of RS“, no. 39/2019 and 8/2020), as well as the Article 96 of the Customs Law (“Official Gazette of RS“, no. 95/2018, and 91/2019 – other law), we request a permit to carry out simplified procedure for express consignments and deferred payment of customs debt.

1. Applicant:

(name and address of the company)

_____, _____

(register number) (TIN)

(contact details)

2. Information on the responsible person/s:

_____, _____, _____

(Name and surname) (Personal identification number) (e-mail)

_____, _____

(Telephone/fax) (Customs representative code)

3. Information on guarantees for securing the customs debt

a. Identification number of the guarantee: _____

б. Information on the amount of the guarantee: _____

в. Information on the validity of the guarantee: _____

г. Information on the guarantor: _____

4. Destination customs office: _____

5. Name, address and code of customs warehouse for delivering of express consignments:

6. Method of notifying of delivery outside working hours of destination CO:

(Identification of fax, e-mail,...)

7. Additional information or data that could affect a decision making on this request.

By submitting this request, we accept that we allow the customs authorities unrestricted access to all documents and records in order to control goods and procedures and provide them with all the necessary assistance.

We declare that we fulfill all conditions from the point 1.1 of the act of the Customs Administration no.

Proof of payment of the republic's administrative fee in the amount of RSD is attached to this request.

Place and date

Surname, name and signature



REPUBLIC OF SERBIA
MINISTRY OF FINANCE
CUSTOMS ADMINISTRATION

Annex 2

Customs office
Number
Date:

Customs Administration, Customs Office acting upon the request of the companyfrom....., street....., based on the Articles 231 and 420 paragraph 2 of the Regulation on Customs Procedures and Customs Formalities (“Official Gazette of RS“, no. 39/2019 and 8/2020), Article 96 of the Customs Law (hereinafter:“CL“) (“Official Gazette of RS“, no. 95/2018 and 91/2019-other law), Article 6 paragraph 1 point 9 and Article 8 paragraph 1 of the Law on Customs Service (“Official Gazette of RS“, no. 95/2018), as well as the Article 136 and 141 of the Law on Administrative Procedure (“Official Gazette of RS“ no. 18/2016) shall pass this

DECISION

1. IT IS PERMITTED to the company.....from.....(hereinafter: permit holder) the implementation of the simplified procedure for express consignments and deferred booking and payment of customs duties pursuant to the Article 96 of CL.

2. Information on responsible persons:

Name and surname: Personal identification number.....
Telephone/fax: E-mail:

3. Permit holder shall be obliged to pay customs debt, and if it is not paid within the prescribed deadline, it shall be collected from the guarantee:

a. Identification number of the guarantee.....

b. Information on the amount of the guarantee

c. Information on the validity of the guarantee.....

d. Information on the guarantor.....

4. Destination customs office competent for submitting of the summary and supplementary declaration and control of the procedure implementation

5. Name, address and code of customs warehouse where the express consignments shall be delivered.....

6. For the consignments from Article 421 paragraph 3 points 1 and 2, a supplementary declaration shall not be submitted.

The deadline for submitting a supplementary declaration for consignments from Article 421 paragraph 3 point 3 is 7 days from the date of acceptance of the manifest. Together with the supplementary declaration, an invoice with the calculated amount of duties is printed for the operator.

7. Notification of the delivery of the goods outside working hours of the destination CO shall be done by:.....

8. The permit holder shall be obliged to act in accordance with the issued Decision, as well as in accordance with the regulations on the basis of which it was passed. The permit holder shall be obliged to inform the supervising customs office about the emergence of new circumstances that affect the further validity or content of the Decision.

The appeal shall not postpone the implementation of the Decision.

Rationale

Company from, st, on the day submitted to a customs office a request for permission for the implementation of the simplified procedure for express consignments. The request is accompanied by the following documentation:

.....

Responding to the submitted request, and after considering the attached documentation, the Customs Office has decided that all the prescribed requirements have been met and, in accordance with the Article 420 paragraph 2 of the Regulation, it has made the decision for the requested procedure.

INSTRUCTION ON LEGAL REMEDY:

Against this decision an appeal may be filed to the Sector for Second Instance Tax and Customs Procedure - Department for Second Instance Customs Procedure of the Ministry of Finance within 15 days from the date of its receipt, and through this customs office. The appeal is levied with a fine of dinars of the administrative fee from Tariff number 7 of ZORAT ("Official Gazette of the Republic of Serbia" no.50/2018), and on account number

Deliver to:

- the applicant
- the destination CO
- Customs Administration – Department for authorized operators and simplified customs procedures

MANAGER OF THE CUSTOMS OFFICE

Annex 3

CO: _____

NOTIFICATION OF CONDUCTING PROCEDURE OUTSIDE WORKING HOURS OF DESTINATION CO

Serial no: _____

Suggested time (date, hour, min): _____

Permit serial no: _____

Flight no/Register no. of the vehicle: _____

Consignor (name, address): _____

Manifest no: _____

Code of customs warehouse where the goods is located: _____

Signature of the responsible

RESPONSE

Based on your information about the notification of conducting the procedure outside the working hours of the CO _____, serial no. _____ from _____ year, we inform you that:

CONDUCTING THE PROCEDURE OUTSIDE THE WORKING HOURS OF THE CO IS APPROVED

CONDUCTING THE PROCEDURE OUTSIDE THE WORKING HOURS OF THE CO IS NOT APPROVED

Seal

Signature and facsimile of the customs officer