

## REGULAR PROCEDURE

Regular procedure consists of procedures for submission, acceptance, control of customs declarations (hereinafter: declarations), and discharge of goods.

These Instructions are implemented in all organizational units of the Customs Administration in which the regular procedure is conducted.

The same applies to simplified procedures as well, if the instructions which regulate those procedures do not provide for different procedures.

The regular procedure is regulated by:

- Customs Law ( "Official Gazette of the Republic of Serbia" No. 18/2010; hereinafter: Customs Law)
- Regulation on Customs Approved Treatment of Goods in ("Official Gazette of the Republic of Serbia" No.93/2010; Hereinafter; the Regulation)
- Rulebook on Form, Content, Means of Submission and Filling of the Declaration and Other Forms in Customs Procedure ("Official Gazette of the Republic of Serbia" No. 29/2010, 84/2010 and 100/2010; hereinafter: The Rulebook).

### 1. ACTIONS PRECEDING THE SUBMISSION OF THE DECLARATION

#### 1.1 Filling the declaration

Customs declaration is filled in accordance with the Rulebook, depending on the customs procedure, i.e. the required procedure.

#### 1.2 Submission of certificates

Along with the declaration, the declarant submits to the customs authority all certificates necessary for placing goods in the required customs procedure in accordance with article 87 of the Customs Law. Articles 170 through 173 of the Regulation prescribe certificates which can be submitted along with the declaration, depending on the customs procedure.

Along with the declaration **on placing goods in free circulation**, initiation of the procedure of **active refinement – reimbursement system**, initiation of the procedure of **temporary import with complete exemption** from paying customs duties, the following certificates are submitted:

- a) Receipt (invoice) and other trade certificates based on which the value of goods is declared,
- b) Declaration on customs value of goods, if this is necessary in accordance with article 127 of the Regulation filled in accordance with requirements of said article,
- c) Certificates necessary for determination of preferential origin of goods or implementation of other instruments which derogate from applicable regulations for declared goods, and

- d) Other certificates necessary for implementation of regulations which regulate the discharge of declared goods to the appropriate customs procedure. All certificates obligatory for submission in accordance with customs and regulations enacted by other state authorities (e.g. decision on effectuation of customs and other benefits, permits prescribed for import and export of goods, permits for waste disposal, certificate on health safety with respect to the parcel and all other certificates prescribed as mandatory for import or export of goods) are considered as the above mentioned other certificates.

In addition, customs authorities can require that certificates related to transport or to preliminary customs procedure be submitted as well.

In case the unique customs duty is applied in accordance with the Customs Tariff, declaration on customs value of goods and certificates required for determination of preferential origin of goods are not submitted, unless customs authorities consider these certificates necessary for proper implementation of regulations with respect to placing goods in free circulation.

For initiation of procedure of **customs storage** in customs warehouses of **A, B, C, E, and F** types transport certificates or certificates with respect to preliminary customs procedure are submitted. When one type of goods is submitted in two or more parcels, it is possible to require submission of inventory of parcels or certificates of equal significance which list the inventory of individual parcels.

For initiation of customs storage in a D type customs warehouse, initiation of procedure of active refinement – delay system, initiation of procedure of **temporary import with partial exemption** from paying customs duties the following is submitted:

- a) receipt (invoice) and other trade certificates based on which the value of goods is declared,
- b) Declaration on customs value of goods, if this is necessary in accordance with article 127 of the Regulation filled in accordance with requirements of said article.

In addition, customs authorities can require that certificates related to transport or to preliminary customs procedure be submitted as well.

If the customs authorities consider it necessary, customhouse can require the submission of a written permit for required customs procedure or a copy of a request for issuance of a permit if article 273 of the Regulation is applicable (retroactive permit).

For the procedure of **export of goods, re-exportation of goods** and for the initiation of the procedure of **passive refinement**, all certificates necessary for accurate calculation of export duties and implementation of other regulations for export of certain goods are submitted along the declaration. In addition, customs authorities can require that certificates related to transport or to preliminary customs procedure be submitted as well. Customs authorities are required to keep certificates submitted along the declaration, unless provided otherwise or unless the declarant needs them for other procedures. In that case, customs authorities have to ensure that those certificates will not be used in any other manner except a proof of quantity and value of goods they relate to.

### **1.3 Manner of representation in customs procedures**

The declarant is the person submitting the declaration on his own behalf or on behalf of the person for whose benefit the declaration is submitted. If a person has an agent, the agent can submit the declaration as:

- **A direct agent**, when he acts on behalf of the represented person and for his benefit,
- **An indirect agent**, when he acts on his own behalf and or the benefit of another person (importer/exporter).

Regardless of the manner of representation, the agent has to declare the manner of representation in the customs procedure, and must submit a credible certificate with authorisation for representation in the customs procedure. It is considered that a person is acting on his own behalf and benefit if he does not declare to customs authorities that he is acting on behalf of another, or does so but cannot produce proper certificates to this end.

Customs Law and the Regulation do not prescribe a mandatory form of the certificate on representation. To this end, there is a copy of the certificate of representation in **Annex 1** of these Instructions, which provides one of the possible forms of the certificate on representation. The certificate of representation can appear in various forms, can be issued with respect to individual act of import/export or it can be issued for a certain period, certain custom procedures etc. The important thing is that a certificate of representation must clearly and visibly specify the manner of representation.

The certificate of representation does not have to be submitted in the original, unless the customs office doubts the credibility of the submitted certificate. In that case it can request that the agent, given an appropriate deadline, submit an original of the certificate in question.

Both the declarant and the agent have to have a seat or residence in the Republic of Serbia, unless the person in question:

- 1) Declares goods for transit or temporary import;
- 2) Only declares goods periodically, if the customs authority considers this to be justified.

### **1.4. Preliminary inspection of goods**

Article 67 of the Customs Law stipulates that upon the delivery of goods to the customhouse, on request of the person authorised to determine the customs approved treatment of goods or use thereof, and with the approval from the customs authority, goods can be inspected or sampled, in order to determine the appropriate conduct or use of those goods in customs.

Preliminary inspection of goods, including sampling, can be performed only upon a written request from the declarant (**Annex 2**) or his agent, which must contain the following information:

- Name of the person submitting the request,
- Reasons for the requested preliminary inspection of goods or sampling thereof,
- Information on the whereabouts of goods,
- information on preliminary customs procedure or information on transport on which the goods are located and
- All other information necessary to discern the goods in question.

Authorised customs officials who received the submitted request for preliminary inspection of goods, make the decision to allow preliminary inspection of goods in the form of a writ on the request, and if they sample the goods in question they will also determine the quantity of goods which will suffice for the sample.

Preliminary inspection of goods and sampling thereof is conducted under supervision and in the manner provided for by the customs authorities.

The person submitting the request bares the risk and costs of the procedure of measurement and all other actions taken with respect to the goods in question, as well as the costs of analysis and other tests.

## **2. SUBMISSION OF WRITTEN DECLARATIONS**

Declarations are submitted in one **place** determined by the manager of the organizational unit (Chief of the Customs Office, Head of the Customs Station) as the place where the declarations are submitted. **Submitting declaration directly to the authorised customs officials is not allowed.**

Every declaration submitted to the authorised customs official in any other place the customs authority approved of for that activity is considered as having been submitted to the customs authority.

**Time** of submission and receipt of declarations and other certificates submitted to the customs authority are published on the noticeboard by the Chief of the Customs Office. Time of submission and receipt have to be such that they satisfy the needs of the person who submitted the declaration and enable the customs authorities to perform the customs procedure in a timely manner.

At the request of the declarant, customs authority can approve of submission of the declaration outside of normal working hours.

Declarations submitted outside of normal working hours can be submitted only if they have been announced in advance and approved of by the head of the organizational unit, with the declarant's obligation to bear the costs of compensation for services provided by the customs authority in accordance with the Decision on the Type, Amount and Manner of Payment of Compensation for Services of Customs Authorities (Official Gazette of the Republic of Serbia" No. 83/10).

The Declaration cannot be submitted before the goods were delivered to the customs office and has to be submitted to the customs office to which the goods were delivered to.

In exceptional situations, the customs office can allow the declaration to be submitted before the goods are delivered. In that case the declarant is given a deadline for delivery of goods (the deadline cannot be longer than 3 days). If the goods are not delivered in the given deadline it is considered that the declaration was not submitted in the first place.

If the declaration is submitted before the goods in question were delivered to the customs authority or to any other place determined by the customs authority, the declaration can be accepted after the goods in question are delivered.

The declaration, with certificates necessary for implementation of regulations prescribing the customs procedure applicable to the goods in question, is submitted in writing in the prescribed form has to be signed by the declarant, and has to contain all information necessary for the implementation of regulations which prescribe the customs procedure applicable to the declared goods.

Submission of the declaration signed by the declarant or his representative, without excluding the liability of these persons, is considered as binding with respect to:

- 1) Accuracy of information provided in the declaration,
- 2) Validity of submitted certificates,
- 3) Fulfilment of all obligations with respect to the placement of goods in the appropriate customs procedure.

### **3. ACCEPTANCE OF THE DECLARATION**

#### **3.1 Control of fulfilment of condition for acceptance of the declaration**

In the course of customs procedure for which the goods were declared, regulations in force on the day the declaration was accepted are applied, unless otherwise prescribed.

**Properly submitted declaration** is immediately accepted if the goods in question have been delivered to the customs office.

**Properly submitted declaration**, in accordance with articles 87 and 88 of the Customs Law, is one which is submitted on the appropriate form, signed, contains all information necessary for the implementation of regulations with respect to the requested customs procedure, was submitted with all certificates necessary for the respect to the requested customs procedure, and which relates to goods delivered to the customs authority.

In accordance with the above mentioned ***authorised customs official is required, prior to acceptance of the declaration, to perform the following actions, i.e. determine the following:***

- whether the goods listed in the declaration are delivered to the customs office they were sent to;
- whether the declaration was submitted by the authorised person - the declarant or his agent;
- whether the declaration was submitted in the proper form, whether it contains all the data necessary for the implementation of regulations with respect to the requested customs procedure and whether it is signed – authenticated by the declarant designated in field 54 JCI;
- whether the declaration was submitted along with certificates, which have to be listed in the declaration, necessary for the implementation of the customs procedure or

which the goods were declared, without deciding on the validity of the certificates in question;

- whether conditions are met for granting approval for customs procedure with economic effects, when the acceptance of declaration is considered as granting approval for customs procedure with economic effects, in accordance with article 270 section 1 subsection 2 of the Regulation.

Declarations sent via electronic information exchange procedures are processed as if they were submitted when the goods in question have been delivered to the customs authorities and when the written declaration has been submitted.

If the declaration is not submitted electronically, but in writing alone, after the determination of fulfilment of the above mentioned conditions, if they are fulfilled, customs officers will proceed to input data to the ISCS. This input is done by **all** authorised customs officers.

The custom officer in question is responsible for proper input of data from the ISCS declaration (in case the declaration has not been submitted electronically), and the declarant is responsible for identity of data in the written declaration and in the electronically submitted declaration.

### **3.1.1. Returning the declaration**

If any of the conditions prescribed in section 3.1 of this Clarification are not fulfilled, the declarant is deposited in the previously designated place for **returned declarations**, with clearly stated and explained written remark by the authorised customs official on the determined discrepancy, and signature of the custom officer in question at the back of the customs declaration.

If conditions prescribed in section 3.1 of this Clarification are fulfilled, it is checked whether data from the written form and the electronically submitted declaration are identical, as well as program control of data at ISCS – the declaration gets a registration number that is written in the second row of the field A JCI, giving it the **UN** status. If program control of the entered data indicates errors that prevent the declaration from being accepted ('serious errors'), the declaration and the printed list of errors from ISCS, with a signature and code of the custom officer in question, is deposited in the place for **returned declarations** and is marked as returned through ISCS – it gets the **'VR'** status. For these declarations, the custom officer in question will consider whether conditions have been met to start a customs infringement procedure in the specific case. Declarations with the **'VR'** status that are re-submitted have to go through the aforementioned control stages again, and if the faults have been removed, custom officer makes the adequate changes in ISCS.

In case the declarant/representative does not remove the discrepancies due to which the declaration was returned, or remains with the submitted declaration, the customs office will make a decision in accordance with Article 58 of the Law on General Administrative Procedure, according to which the customs declaration is:

- **dismissed** in the case all the formal conditions for accepting a customs declarations are not met, e.g. if the declaration is not signed, not submitted by an authorized person or if a document needed for the requested customs procedure was missing (e.g. goods are subject

to import permit, but the permit has not been submitted), and if errors determined through program control are not corrected.

### **3.1.2. Accepting the declaration**

If the customs declaration has been submitted properly, according to section 3.1 of this Clarification, that is to say, if the previous conditions have been met and the program control of the entered data does not find any errors, i.e. indicates the presence of errors that do not prevent the declaration from being accepted, the submitted declaration is **accepted immediately** through ISCS. The acceptance date is entered in the second row, while in the third row of the A JCI field the custom officer in question enters the time of acceptance of JCI, signs it and enters the official number. The declaration gets the '**PG**' status in ISCS.

The date of acceptance of the declaration has to be written on the declaration.

Once accepted, the declaration cannot be returned to the declarant/representative until the clearance procedure, i.e. confirmation and delivery of declaration.

## **4. SELECTIVE CONTROL OF THE ACCEPTED DECLARATION**

The custom officer who accepted the declaration submits it with a printed list of errors (if there is one), as well as the notes from ISCS referring to the official number of the worker designated for the control of the declaration and a code of the notification regarding further process – is declaration control necessary and what is the level of control determined through risk analysis criteria.

The custom officer who accepted the declaration performs the first analysis of printed program notifications for the accepted declaration, having in mind the type of goods the declaration includes, its value, origin, classification according to the Customs Tariff, presence of risk indicators, requests for being exempt from import duties and other elements necessary for finalizing the procedure.

If the custom officer who accepted the declaration agrees with the program order from ISCS regarding the level of declaration control, he signs under the code of the order printed in the listing with ISCS, which is submitted to an officer who is designated for the further procedure.

In case the declaration includes goods that represent a special declaration in accordance with Article 95 Section 3 of the Customs Law, and whose value is less than **EUR 300**, or the equivalent amount in another convertible currency, if there are no indications that false or incorrect data on goods have been reported or that the goods are highly-risky, subject to prohibition or limitations, the custom officer who accepted the declaration **will not order physical** inspection of goods, regardless of the program decision and regardless of the type of the requested allowed customs procedure, which he will make a note of in the notification for inspection of goods.

The custom officer who accepted the declaration will act the same way in all the cases when the subject of the procedure is goods with the same properties are previously defined goods

with a total invoice value of the total delivered package of up to **EUR 1,000**, or the equivalent amount in another convertible currency, regardless of the type of the requested allowed customs procedure and the number of heading.

If the previous requirements are met: the invoice value of goods per headings up to EUR 300 or the total invoice value up to EUR 1,000, the authorized custom officer designated to perform control of the accepted declaration will make a Record on selective control, where in the column 'notification' he would state that the requested type of **physical** control was not carried out. Such a record has to be signed by the Head of CI, or in case of his absence the custom officer who is replacing him.

Besides the entered program notifications, the custom officer who accepted the declaration may determine a different type or level of declaration control, by entering an appropriate number in the listing of notifications from ISCS.

If there is no need to control data in accepted declaration i.e. there is no list of errors for data entered into ISCS, customs officer who accepted declaration individually finalizes the procedure or forwards the declaration to the officer determined for calculation and submitting calculated customs debt.

The code for order for certain action after the acceptance of declaration is OBLIGING for authorized customs officer which is determined for control, except in aforementioned cases.

## **5. DECLARATION CHECK**

If a check of customs declaration is determined, it is conducted according to **determined check level** from Article 4 of this Procedure.

In order to control accepted declaration, customs authority may:

- 1) review declaration and documents covered by declaration, as well as documents which were enclosed with the declaration and to ask from declarant to submit other documents in order to confirm the correctness of the data in the declaration
- 2) review goods and take samples for analysis and detailed examination

Authorized customs officer appointed for check must perform certain level of check which might include other types of check if necessary.

### **5.1 Declaration data check and documents submitted with declaration**

Declaration data check includes the check of correctness of filled declaration considering the requested customs procedure or treatment, which comprises of a check of correctness i.e. an accuracy of all fields of customs declaration, as well as a check whether all submitted documents for requested customs procedure are correct.

If review of submitted documents is determined, authorised customs officer must review each document and relevant content, and check whether all documents with customs declaration comply with the requested customs procedure or treatment or apply favourable customs.

If necessary, declarant may be asked to submit additional documents with which the declaration data accuracy (article 93. of the Customs Law) is checked.

When checking compatibility of submitted documents authorized customs officer must check if the goods' description is correctly declared according to the content of commercial documents and specially:

- if it matches actual condition,
- if the quantity of the goods corresponds with supporting documents
- if the country of origin matches submitted documents
- if declared customs value and currency corresponds with data from submitted documents
- if all documents listed in field 44 of customs declaration have been enclosed i.e. whether all documents needed for requested customs procedure have been submitted,
- and other.

Data on performed control of documents are registered with a note in field D/J in declaration and with a record on control of accepted declaration, according to the provisions of article 195 of the Law and declaration gets '**PG**' status in ISCS.

If declaration data check and submitted documents check have been performed and check results show that checked data and documents are correct, the note in field D/J is PREGLEDANO (checked).

If, after accepting declaration, it was confirmed that not all conditions for its acceptance have been fulfilled according to item 3.1 of this Procedure (for example inadequate or inappropriate documents have been submitted, some of required documents are missing and other), a customs officer will, beside obligatory registration of the irregularities in a record on control of accepted declaration, act according to authorisation from article 198, section 1 of the Law, i.e. he/she will inform on established irregularities, with registering specific reason and set period which cannot be longer than 30 days within which declarant must amend that. If, within the period determined by customs authority, all necessary conditions are not fulfilled, customs officer acts according to provision of article 198, section 2 of the Law, i.e. issues **a decision on cancellation of customs declaration** (status **ST** in ISCS) and on return of goods abroad within eight days from the date of decision submitting, with a notice that in a case of not acting according to it, the goods will be confiscated. If within eight days from the decision on cancellation of customs declaration and on return of goods abroad, declarant does not react, new decision is being made with regard to article 100 of Customs Law on Confiscating Goods.

In case of cancellation of declaration, 'PONIŠTENO' (cancelled) will be written in big print letters on declaration. Beside copy 1 and 6 all other copies are returned to declarant or his representative and one copy of decision is archived with appropriate declaration copy.

On cancelled customs declaration it is necessary to put a note on further handling of the goods, i.e. number of customs declaration with which the goods would be returned abroad or a number and a date of a decision on goods confiscation.

## **5.2. Inspection of goods**

Inspection of goods will be performed by an authorised customs officer according to a certain check level which can be expanded if necessary. Check order is **OBLIGATORY**.

Inspection of goods will be performed on the spot and within working hours set by customs office.

If the declarant requests customs office may allow the goods to be checked at some other place, and/or out of working hours. Declarant bears the costs of such inspection.

Transport of the goods to the place for the goods inspection, taking samples, as well as any other handling of the goods is performed by declarant or other person on declarant's behalf. Occurred costs are borne by declarant.

Unless otherwise specified, authorised customs officer who will inspect the goods, informs verbally declarant i.e. his representative about intended inspection of the goods. If only part of the goods will be inspected, declarant i.e. his representative must be informed about which part of the goods will be inspected. If authorised customs officer informs declarant i.e. representative about partial inspection of the goods, he/she can decide, during the inspection, to inspect the rest of the goods but must first inform declarant i.e. his representative on intended additional inspection.

If inspected part of the goods is included in declaration the results of such partial inspection will be applied to whole lot of goods accepted with this declaration.

Declarant may ask for another inspection of the goods if they consider the results of partial inspection do not correspond with the rest of the goods included in the declaration.

If declaration includes two or more nominations, it is considered that the data relating to each nomination presents specific declaration.

Declarant has a right to witness the inspection of the goods or taking samples.

Authorised customs officer may request that a declarant i.e. his representative is present at the inspection, if necessary in order to facilitate inspection of the goods or sampling (article 94, section 2 of the Customs Law).

Declarant, i.e. his representative, determined to help with customs inspection must provide all necessary help to enable and facilitate inspection of the goods.

If declarant, i.e. his representative does not provide appropriate help during the inspection of the goods or taking samples, authorised customs officer will request from declarant to appoint other person which will provide help (article 194, section 1 of the Law).

If declarant refuses to attend the inspection of the goods or does not appoint another person which would provide help during the goods inspection, authorised customs officer informs declarant in writing and sets a period within which he must fulfil his obligations unless customs office withdraw from the intended inspection of the goods.

If declarant does not fulfil his obligation within the set period, customs office, in order to comply with article 100, section 1, item a), the first clause of the Customs Law (it was not possible to start the inspection of the goods or continue with the inspection of the goods within the period determined by the customs authority, due to reasons caused by declarant) continues inspection of the goods at the risk and expense of declarant, requesting, if necessary, experts' or other party's services in accordance with current regulations.

The results of such goods inspection have the same force as if inspection was performed in the presence of a declarant or his representative.

However, customs office may cancel the declaration, if declarant's refusal to attend the inspection or appoint the representative which would provide help to customs office did not prevent customs office to establish that regulations which determine putting goods in a certain customs procedure would be broken and if by such action declarant is not cheating or trying to cheat the provisions of articles 91 and 105 of the Customs Law.

If one declaration needs documentation review as well as inspection of the goods, engaged customs officer will only upon the finalization of all requested inspections, make a note in a

field D/J on declaration, i.e. one record which will include total review – control of declaration.

Customs officer may, beside requested level of control, decide to expand the inspection to other areas of control, above the set level.

### **5.3. Determination of a quantity and properties of goods during their inspection**

Inspection of the goods is performed to determine properties, type, quantity, origin, values etc.

When **determining goods' quantity**, authorised customs officer must determine the quantity of the goods in a measuring unit which is a basis for a calculation of fees, i.e. for a use of quantity limits. When determining facts, authorised customs officer must use measure instruments which are reliable while technical and other measure instruments must be inspected.

Authorised customs officer **determines goods' property** by visual inspection, taking into account properties and characteristics of goods, which are important for certain goods and all of its properties and characteristics, requested by regulations on classification in Customs tariff.

If authorised customs officer cannot determine the characteristic of the goods by a visual inspection, and cannot take samples, either as it is a case with machines, apparatuses, devices etc. he/she may request technical description, sketches, prospects and other, acting according to the following:

- a) performs inspection of a machine, compares identification data with data on a bill and other documents,
- b) reviews prospects i.e. designs with specific data for determination of type of goods:
  - determines if those documents relate to the goods described in a bill and to the inspected goods (they have same identification class, type, catalogue number label and similar),
  - determines if prospects, catalogues and other contains all necessary data for the checking of classification in combined nomenclature considering the declared tariff label name.

Determination of the goods' characteristics with regard to customs value comprises of the control of actual quality and quantity of the goods relating to declared data and data stated in other documents and their connection with declared value.

After the determination of goods quantity, tariff labels and values, additional controls are performed, with regard to certain level of inspection:

- tariff quotas (quantity)
- other customs benefits and privileges relating to the goods,
- restrictions and limitations relating to the goods,
- other measures of trade policy

### **5.4. Clarification on stated customs' goods value, tariff label and goods' origin (only for non-preferential origin) and other data from declaration**

In a case when an authorised customs officer, while conducting declaration check **doubts** the declared customs value, tariff label or origin of the goods but **has not confirmed** other elements for calculation, from declarant or his representative, will ask for **an clarification on declared customs value of the goods** according to the article 53, section 1 of the Customs Law, i.e. **an clarification on declared tariff label or origin of the goods**, determine suitable period for submitting documents and put a note on requested documents with the requested date and period for it on a back of a declaration – field E/J JCI. The note must be signed by an authorised customs officer and a declarant i.e. a representative.

**The goods can be released if a check of declaration is not finished, i.e. when declaration cannot be checked within reasonable period, under the condition the goods do not have to be retained until the end of the declaration check.**

**The calculation of a debt will be performed according to data which declarant stated in declaration.**

**When customs office cannot determine whether the goods to which declaration relates is a subject to limitation or restriction, until the end of declaration check, the goods cannot be released to a declarant until all check results are known.**

The release of the goods before the end of customs declaration check is conducted based on written request of declarant/representative. **Annex 3** to this Procedure contains an example of a request for release of goods before declaration check is finished. The release of the goods before declaration check is finished, on the basis of submitted request, is approved by the head of customs office, in a way that the approval is in a form of a note on submitted request, in accordance with an example from Annex 4 to this Procedure.

However, in a case the goods cannot be released before the declaration check is finished, i.e. if the conditions for the goods' release are not fulfilled, authorised customs officer will decide on a request refusal.

Upon submitted clarifications on declared customs value of the goods, tariff label or origin, authorized customs officer decides whether to accept them or not, and in a case the goods are released he acts as follows:

-if he accepts them, he writes a note in a field 31 – check results identical to those in declaration

-if he does not accept submitted clarification, the decision is issued with regard to article 96, section 1 of the Customs Law, which confirms the facts which are the basis for the enforcement of regulations which regulate customs procedure the goods are in and performs accurate calculation of customs and other import duties, i.e. establishes the difference (more or less paid amount for customs and other import duties) since goods might be released only when the amount of customs and other import duties, as per data declarant stated in declaration, has been paid or provided.

In a case the goods are not released if submitted clarifications are accepted, the procedure is the same as when the goods are released, and in a case submitted clarifications are not accepted the record on control of accepted declaration is made and a procedure may be further implemented as in all cases of issuing a record on control of accepted declarations.

## **5.5. Cases when the release of goods is not allowed**

The release of the goods is not allowed:

- a) if it was not possible to start or continue an inspection of the goods within a period set by customs office due to declarant's reasons (article 100, section 1, subsection 1) of the first clause of the Customs Law),
- b) if all documents necessary to put goods in requested customs procedure were not submitted (article 100, section 1, subsection 1) of the second clause of the Customs Law),
- c) if the acceptance of customs declaration made customs debt which was not paid or the security for the payment of that debt is not provided within the stated period (article 99, section 1 and article 100, section 1, subsection 1) of the third clause of the Customs Law),
- d) if for the procedure for temporary import with partial exemption from import duties a security for the payment of customs debt is not provided (article 99, section 2 of the Customs Law), i.e. if a security for the payment of customs debt, which could arise due to implementation of customs procedure for which goods are declared, is not provided (possible customs debt – article 99, section 3 of the Customs Law), as well as
- e) if the goods are subjected to restrictions and limitations which prevent the implementation of requested procedure (article 100, section 1, subsection 1) of the fourth clause of the Customs Law), or if customs office cannot establish if the goods are subjected to restrictions or limitations until the results of control are known.

Customs office may, with risks and costs borne by declarant, move the goods to special premises under its supervision.

## **6. CONTROL RESULTS DURING REGULAR PROCEDURE**

### **6.1. Recording control results**

If declaration is not controlled, data which declarant provides in a declaration are the basis for the implementation of regulations which regulate customs procedure in which goods are.

**When customs office does not perform declaration control or goods inspection, it is not obliged to certify a declaration.**

When declaration is not controlled and additional explanation regarding some of the elements for the calculation of the customs debt is not requested, and disagreement with submitted data in declaration is not confirmed, authorised customs officer must make a note D/J, -PREGLEDANO (reviewed).

Upon the performed control, customs officer in charge calculates and delivers the calculated customs debt, then separates a copy of the declaration and accompanying documentation for the archive and for the declarant, i.e. he delivers the declaration to the officer in charge of performing said duties – the status of the declaration in ISCS in UR.

## **6.2. Record on control of the accepted declaration**

If the control results do not match the information provided in the declaration, i.e. if the control shows that the declared tariff label, customs value, origin or amount of goods are not in accordance with what the control showed (declarant did not properly designate the goods), authorised custom officer who performed the control makes an appropriate record in control of the accepted declaration.

The record should state all circumstances of the control and name of the person who witnessed the control on behalf of the declarant, or state the fact that there was no one present during the control. The record must have attached all certificates, sketches, and other documents based on which different elements of the customs debt and other fees were determined. The record should also state the basis for calculation of the customs debt and other fees for declared goods and basis for reimbursement of fees or other payments made for export of goods, as well as the basis for implementation of other decrees which regulate the customs procedure for the goods in question.

The record is signed by the authorised custom officer who performed the control and the declarant or his representative who was present during the control.

The record must state that the declarant, or his representative, can submit complaints (objections) with respect to the record within 5 days after receiving the copy of the record.

Customhouse, if necessary, states the accepted means for identification of goods in its findings. Provision of article 97 of the Customs Law prescribes that the customs authority in charge has to take appropriate measures necessary to ensure the identity of goods, if the identification of goods is necessary to meet the conditions prescribed by the customs procedure appropriate for the goods in question.

## **6.3. Actions with respect to the record**

In case the declarant or his representative do not agree with the facts stated in the record, and submit complaints (objections) within the meaning of article 195 section 2 of the Regulation, the case is sent to the department for customs-administrative procedure (or the decision is made by the authorised customs office, depending on the organization in the customhouse) to decide on the complaint. The decision determines which information from the declaration is accurate; to this end a statement from the customs authority which disputes the submitted information can be requested.

After the case is forwarded, along with the record of the performed control, customhouse or the customs office in charge makes a decision on the submitted complaint in the customs-administrative procedure, within the meaning of article 96 section 1 of the Customs Law.

## **7. SAMPLING THE GOODS**

## **7.1 Procedure for the sampling of goods**

Rulebook on Means of Sampling goods by Customs Authorities (Official Gazette of the Republic of Serbia No. 96/2010) prescribes the means of sampling goods by the customs authority.

If samples are taken in accordance with the regulation, the customs authority is not obliged to pay compensation for samples taken, but bears the costs analysis and control. In case the goods are sampled, an oral notification is made to the declarant or his representative.

Sampling of goods is recorded in the customs declaration, by entering the mark **A** in field 31 JCI.

After that, the customs officer makes the Record on sampling.

When sample of goods are taken *in order to perform analyses* on it, date from the record is entered to the information system, and the record is made in three copies, so that:

- the first copy goes to the laboratory of the Customs Administration
- the second copy goes to the customs office which took the samples
- the third copy goes to the declarant(representative).

Instead of taking samples of the goods, depending in the origins of the goods in question, other information or certificates can be taken, if the enable subsequent undoubted identification of goods, e.g. technical documentation, prospects, photographs, identification numbers of the machine etc. Such documentation should be validated with a signature and facsimile of the customs officer in charge of controlling the declaration in question.

If the invoice mentions a variety of goods, and only one tariff label is put in the JCI, before sampling the goods, it is necessary to specify the goods sampled for analysis. The Record can refer to only one brand name. The fact that goods are contained in different packages is without importance, unless the classification of goods in the appropriate tariff label depends on it.

Documents which enable closer identification of the type of goods, its contents, quantity and technical specs are attached to the Record.

For samples of goods considered hazardous material, a copy of instruction for safe handling of the material in question must be attached to the Record on sampling intended for the laboratory.

Customs officer authorised for insuring the identity of goods must appropriately mark every taken sample. He is allowed to use customs labels such as stamps and seals.

## **7.2. Quantity of samples taken for analysis**

Authorised customs officer takes samples in quantities necessary for analysis or detailed control, including the possible control of the performed analysis. This quantity is prescribed in article 4 of the above mentioned Rulebook. Authorised customs officer will not take samples autonomously in the following situations:

- in food products in a scattered state or packed en masse. In that situation it is necessary that an expert representative of the declarant takes the sample under immediate supervision of the authorised customs officer.
- If, due to the nature of the goods, a sample is not taken during control (e.g. dangerous goods, sterile goods) but afterwards in the declarants facilities. In that case the authorised customs officer has to be present during the sampling of goods.

If the required analysis or control cannot be performed in the customs laboratory the sample is sent to the appropriate institution.

### **7.3 Treatment of sampled goods**

Quantity of goods taken for sampling is not subtracted from the quantity of goods noted in the declaration.

However, if the procedure in question is that of export or of passive refinement, the customhouse can approve for the declarant, if the circumstances of the individual case allow it, to supplement the quantity of goods taken with the equal quantity of identical goods, for the purpose of filing the parcel.

### **7.4 Releasing sampled goods before the analysis are complete**

If the customhouse takes samples from goods in order to confirm the validity of information provided in the accepted declaration, he can release the goods in question to the declarant if the calculated or possible customs debt is paid, or appropriate collateral is given and the release is not prevented by any other reasons.

**Calculation of the debt will be made according to the tariff label noted in the declaration.**

### **7.5 Treatment of samples after analysis have been performed**

Taken samples, worth more than EUR 10, after the conducted analyses or detailed control, if they are no longer necessary and are not destroyed, spent and have not become unusable, and in every case when the declarant has used all available legal remedies against the decision of the customs authority made on the basis of performed analyses or detailed control of the sample, are returned to the declarant on his request and in his expense. If the declarant does not request that the sample be returned to him, the customs authority can leave the samples in the sample collection or destroy the sample. If the sample in question is dangerous for the environment or are poisonous, the customs authority can demand that the declarant takes these samples and ensures that they are destroyed.

## 7.6 Procedure after analysis is complete

After analysis of the sample of goods are complete, the customs Laboratory sends its findings to the customs office which initially sent the sample for analysis.

If the data determined in the analysis is identical with the data noted in the declaration, the customs office delivers a copy of the findings to the declarant or his representative, attaches the findings to the declaration, and puts the following remark in section 31 of the customs declaration:

**"RESULTS OF ANALYSIS IDENTICAL TO THE INFORMATION ON THE DECLARATION".**

If the results of analysis differ from information noted in the declaration, customs office is under obligation to hand a copy of the findings to the declarant or his representative, who will confirm in writing, on the original of the findings, that he received the copy. The declarant can submit a request for superanalysis of the sampled goods within 5 days after receiving copy of the laboratory findings. In that case the declarant or his representative is under obligation to specify the date which needs to be analysed.

After five days have passed, and the declarant has not requested a superanalysis, the customs authority has to send the original of the analysis and a copy of the declaration to the department for customs-administrative procedure to enact a decision determining the information determined in the analysis. The Decision, within the meaning of article 96 section 1 of the Law of Customs is made by the customhouse or the customs office, depending on the internal organization of that customhouse or office. The Decision determines the amount of customs and other import fees according to regulation in power on the day the declaration was accepted. The difference between the goods as declared in the declaration and goods as determined in the analysis is charged or returned to the declarant, depending on the results of analysis.

## 8. TREATMENT OF GOODS FOR WHICH A PREFERENTIAL TARIFF TREATMENT IS REQUESTED

### 8.1 Submitting a copy of the proof of origin

If the implementation of a preferential tariff treatment is requested, i.e. the declarant requests the implementation of a customs tariff prescribed in a contract for import of goods originating from countries with which the Republic of Serbia concluded contracts based on which preferential treatment is applied, it is necessary to submit, alongside the properly filled out declaration, an **original** of the proof of origin.

However, if the original of the proof is not available when the goods are delivered, under condition that a *proof of origin has been sent by fax, e-mail or a copy of the proof is submitted* (hereinafter: the copy), and based on the previous written request from the declarant, the copy will be accepted under following conditions:

- preferential customs tariff for the goods is not approved in the quota regime
- details on the copy have to be clearly legible, and the document must be clearly marked as a copy.

Original of the proof of origin of goods has to be submitted in the prescribe deadline, within 30 days, with the possibility of extending the deadline for 3 months in accordance with article 211 section 2 of the Regulation. If the declarant does not provide the original in the mentioned deadlines, a decision is enacted, within the meaning of article 96 of the Customs Law, which determines the information on goods without preferential treatment and calculates customs and other import fees accordingly.

## **8.2 Procedure when there is no proof of origin**

If the declarant does not have the original or a copy of the proof of origin, and it is considered that he will provide one afterwards, he can request the control of goods during the customs procedure based on the origin in question. Mentioned request is submitted in writing, in accordance with **Annex 4** of these Instructions.

In that case the declaration for placing of goods in free circulation is filled regardless of the origin of goods, and the customs debt in the declaration is accordingly calculated using the basic customs tariff.

After the acceptance of the declaration, in case a written request for the control of goods based on the origin in question has been submitted, the customs officer has the duty to perform a control and make sure that the goods have the appropriate proof of origin before releasing the goods.

If the custom officer determines in his control that a origin of goods could be applied if there is proof of origin, he will make note of this in the submitted request in accordance with the example form **Annex 5** to these instructions.

This procedure facilitates enacting a decision on reimbursement based on the subsequently submitted original proof of origin of goods in accordance with article 635 of the Regulation, considering that the control of goods with respect to their origins was performed before the release of goods.

## **8.3 Proof of origin is sent for control**

If certain control which is supposed to be performed is related to the submitted proof of origin of goods, the goods can be released to the declarant before the control is finished. In that case, the declarant is notified that a procedure of control of proof of origin submitted with the declaration is underway. A copy of that notice is contained in **Annex 5** of these instructions.

It must be clearly stated that the proof of origin is sent to the control, and which type of proof is it.

**Calculation of the debt will be done in accordance with the information provided by the declarant in the declaration.**

After the control of proof of origin of goods is complete, depending on the results of this control, i.e. if the proof of origin is accepted, the customs officer will make a note of this in the D/J JCI field, and notifies the declarant

If, after control of proof of origin, the same is not accepted as valid, the case is forwarded to the department for customs-administrative procedure or enactment of a decision within the meaning of article 96 section 1 of the Customs Law.

## 9. PROCEDURE OF RELEASE OF GOODS

Every official act of the customhouse which allows the declarant to use goods in the required procedure is considered as an act of releasing the goods.

Customs authority releases the goods to the declarant if conditions for placement of goods in an appropriate customs procedure are met, and if the goods in question are not limited or banned in any way, the information from the declaration are controlled and accepted or re accepted without control.

If control of the customs declaration was performed, the goods are released by the authorised customs officer who controlled the declaration and attached certificates and performed the control of goods.

Authorised customs officer can release the goods after the control of the declaration is over or even before this happens if it is not necessary for the goods to be present during the control.

If the acceptance of the customs declaration created a customs debt or if it could be created, **the goods can be released only if the customs debt has been paid or its payment has been secured.**

The authorised customs officer, who controlled the declaration or the goods, takes appropriate measures for ensuring the identity of goods before releasing them, if this is necessary for implementation of further procedures. The accepted means have to be listed in the customs declaration (seal, photos, images, prospects, samples, description of goods etc.).

If the control of the customs declaration was not performed, the goods are released by the authorised customs official selected for those procedures in accordance with section 4 of these instructions. This official is obligated, if necessary, to provide for the identity of goods.

Date of the release of goods is noted by the authorised customs officer in the field D/J, he then makes a facsimile (or the name and official id number is noted) and he signs this note.

Before the goods are released, authorised customs officer releasing the goods has the duty to write the possible **clause on limitation of disposal of goods or use for particular purposes thereof (e.g. prohibition of sale)**, in the field B of the customs declaration (Article 108 section 3 of the Customs Law).

Goods from a single declaration are released together. In this case, if the declaration relates to several types of goods it is considered that a special declaration has been submitted for each type of goods.

These instructions are applicable as of 15. June 2011

Act of the Customs Administration No. 148-03-030-02-65/2011 from 03.06.2011.

Name of the company:

Address:

Reference number:

Place, Date:

**CERTIFICATE OF REPRESENTATION**

Person giving the power of representation <i>(full name)</i>	
Residence, Street and number	
Tax identification number	

**WE HEREBY AUTHORISE**

Authorised agent <i>(full name)</i>	
Residence, Street and number	
Tax identification number	

***To represent us in accordance with provisions of article 6 section 3 subsection 1 of the Law of Customs as***

***DIRECT AGENT***

***INDIRECT AGENT***

(mark the type of agency)

Authorised person on behalf of the principal																					
Personal ID number of the person	<table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>																				
Workplace of the person																					

***This authority applies from the day it is signed until the day it is revoked/terminated***

***Authorisation given on***

\_\_\_\_\_

***Authorised person***

\_\_\_\_\_

(seal)



Applicant: \_\_\_\_\_  
Address: \_\_\_\_\_  
Number: \_\_\_\_\_  
Place, date: \_\_\_\_\_

**Custom house** \_\_\_\_\_  
**Customs office** \_\_\_\_\_

**REQUEST FOR RELEASE OF GOODS BEFORE CUSTOMS DECLARATION IS CHECKED**

Applicant submits request for the release of goods declared per JCI no. \_\_\_\_\_ before customs declaration is checked, in accordance with article 98 of the Customs Law and article 196 of the Regulation on customs-approved treatment of goods.

As a collateral instrument securing a possible difference in an amount of calculated customs debt in accordance with a result of customs declaration check, we suggest

\_\_\_\_\_ (specify a particular instrument\*)

Place and date \_\_\_\_\_ **Applicant** \_\_\_\_\_

**FILLED IN BY A CUSTOMS OFFICE**

Ministry of Finance Customs Administration Customhouse: Customs Office: Number: Place and date:  The release of the goods per JCI no. _____ is approved before the customs declaration check is finished, in accordance with article 98 of the Customs Law and article 196 of the Regulation on customs-approved treatment of goods.  seal here _____ <b>Authorised customs officer</b> _____
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\* If a bank guarantee of a declarant / representative is submitted as a security instrument, it is necessary to submit their written statement that bank guarantee specified in the declaration guarantees settling of customs debt which might arise.



Ministry of Finance  
Customs Administration  
Customhouse \_\_\_\_\_  
Customs Office \_\_\_\_\_  
No. :  
Place and date:

\_\_\_\_\_  
(name and address of importer)

### **NOTICE**

In accordance with article \_\_\_\_\_ of the Agreement on Free Trade between Republic of Serbia and \_\_\_\_\_, please be informed that we started the procedure of subsequent check of issued proof of origin for receiving preferential treatment for the following \_\_\_\_\_ goods:

\_\_\_\_\_  
(name of goods)

#### **Check procedure will be performed as per:**

\_\_\_\_\_  
(EUR.1, number and issuer or statement on the invoice and issuer and a number for an authorised exporter)

#### **The goods have been cleared as per customs import declaration:**

\_\_\_\_\_  
(CI code/JCI number/date)

seal here

Authorised customs officer  
\_\_\_\_\_