

IMPORT

Everything you need to know about importing to SERBIA (RS) when you receive goods from abroad.

Import is the release of goods into free circulation, and in RS it implies the application of trade policy measures, the fulfillment of other customs formalities related to the import of goods and the payment of all prescribed duties, in accordance with customs and other regulations.

It is an action by which the customs authority enables the disposal of the goods for the purposes determined by the customs procedure in which the goods were placed. The person who imports is called the consignee/importer, and the debtor is the person who is obliged to pay the customs debt.



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REGIONAL PLATFORM



PLACE OF CUSTOMS CLEARANCE

The ordered shipment arrives at certain places for the inspection of the goods by the customs authority (declaration of the goods) and for its customs clearance – DHL customs office or other customs office

SHIPMENT DELIVERY AND CUSTOMS CLEARANCE

The delivery of your shipment is handled by DHL Express if they are your provider of choice. Based on the declared data in the shipment, it is determined whether the shipment is subject to import customs clearance and the collection of duties or is exempt from customs clearance and payment of duties.



CUSTOMS COSTS

It is necessary to distinguish between the invoice value of the goods and the customs value of the goods, as well as whether they are commercial (goods that have been paid for) or non-commercial (goods that have been sent free of charge) shipments. The customs value for commercial shipments are the value of the goods that is applied during customs clearance and includes value of the goods with transport costs to RS.

This means that if the value of the goods is 100EUR, and the postage (transportation) to RS is 30EUR, the customs value for the calculation of import duties will be 130EUR. On the other hand, if we are talking about non-commercial shipments, the customs value for the calculation of import duties can be discussed with customs authorities. For customs authorities value of the shipment need to be realistic.

Broker charges within RS and possible handling costs incurred in RS are not included in the customs value of the goods. These broker costs in RS are often charged for shipments that are exempt from paying import duties upon import, and citizens usually think that these are costs charged by the customs authority. In fact, it is a matter of so-called manipulative costs of postal operators or the companies DHL, UPS, FedEx, etc.

Commercial goods with a total (customs) value of up to 50EUR per shipment are exempted from paying import duties and there is no obligation to submit a customs declaration. Exemption from payment of import duties, regardless of value, is not granted for alcoholic products, perfumes, and toilet waters, as well as tobacco and tobacco products and etc. Customs authorities have right, based on content of the shipment, to request additional inspection or additional inspection controls for the shipment.

For all other shipments, import customs clearance is carried out and import duties are paid via customs declaration using the customs rate prescribed by the Customs Tariff of Serbia, with a single VAT rate of 20%. Please note that in this case, the customs value for the calculation of import duties is the invoice value of the goods together with transportation costs to Serbia.

Also, goods of a non-commercial nature contained in a shipment sent free of charge, as a gift, by an individual from another country to an individual in RS up to a value of 70EUR per shipment are exempt from import duties. "Shipments of a non-commercial nature" sent as a gift are considered to be occasional shipments containing goods intended for personal use or the use of household members of the beneficiary of the exemption, which by their type and quantity indicate that they are not of a commercial nature and that the sender sent them to the recipient free of charge. But customs authorities can always ask for additional inspection and customs declaration.

Both types of declaration, if it is a private person as the recipient or legal entity, are created by the customs authority and issue an invoice to the recipient/importer for the amount of the corresponding import duties. If it is a legal entity, the customs declaration is submitted in the regular customs procedure through an authorized representative (broker). Also, for all shipments that are subject to prohibitions or restrictions, the customs declaration is submitted in the regular customs procedure through an authorized representative.

DOCUMENTATION

A shipment that arrives from abroad need to be properly marked with correct invoice. Invoice need to content type of goods, price, quantity, shipper and receiver data with information about transportation cost or and with valid incoterm. If additional documentation is required, the customs authority contacts the receiver. If the receiver does not provide the necessary data, the value is determined by the customs authority, according to the available data, based on customs regulations.

If the receiver does not agree with the determined value, and customs procedure cannot be finished shipment will be sent back to the shipper. In the case when the shipment is sent by a private person abroad to a private person in RS, the sender should take care to correctly declare the value of the goods, so that the customs procedure can be completed quickly and properly.



SHIPMENT ARRIVAL

At the moment when the shipment arrives on the territory of RS, until the customs procedure (release or customs clearance) is determined for it, it is under customs supervision and is treated as temporarily stored goods in a temporary storage room or in a customs warehouse.

After the completion of the whole process, the shipment arrives at your address!