

Rulebook on the Form, Content, Manner of Submitting and Filling out Declarations and Other Forms in the Customs Procedure

The Customs Law ("Official Gazette of RS", no. 95/2018, 91/2019 - other laws, 144/2020, 118/2021 and 138/2022, hereinafter: "the Law") regulates the general rules that apply on goods that are imported and exported from the territory of the Republic of Serbia. On the basis of Article 144 of the aforementioned Law, the Minister of Finance issued a Rulebook on the Form, Content, and Manner of Submitting and Filling out Declarations and Other Forms in the Customs Procedure ("Official Gazette of RS", no. 42/2019, 51/2019, 58/2019, 65/2019, 74/2019, 96/2019, 11/2020, 43/2020, 126/2020, 6/2021, 49/2021, 66/2021, 80/2021, 129/2021, 10/2022, 42/2022, 90/2022, 139/2022, 143/2022, 25/2023, 39/2023 and 6/2024, hereinafter: „Rulebook“), whose latest amendment was published in the Official Gazette of the RS No. 50 of 06/07/2024, which includes the following novelties.

The Rulebook was supplemented by the latest Agreement on Free Trade signed between the Government of the Republic of Serbia and the Government of the People's Republic of China on October 17, 2023 (hereinafter: "Agreement") which will enter into force on July 1, 2024. The main goal of the Agreement is to enable more liberal access to the Chinese market for Serbian products, which will contribute to the strengthening of overall

economic activity and the balance of trade between China and Serbia. With the entry into force of the Agreement, as many as 10,412 products from Serbia will be exempted from customs duties. The Agreement foresees a group of products classified into five categories according to the degree of sensitivity, which depends on the level of liberalization of customs rates:

- customs duties and other duties are abolished for products from tariff codes that are in category A0;
- for products from tariff codes that are in category A5, customs duties and other duties are abolished in five one-year stages and will be abolished on January 1 of the fifth year;
- for products from tariff codes that are in category A10, customs duties and other duties are abolished in ten equal one-year phases and will be abolished on January 1 of the tenth year;
- for products from tariff codes that are in category A15, customs duties and other duties are abolished in fifteen equal one-year phases and will be abolished on January 1 of the fifteenth year, and
- for products from tariff codes that are in category E, the application of all duties continues even after the entry into force of this agreement (full customs protection is retained).

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