



# Adopted amendments to the Customs Law

## Tax Alert

January 2017



On 28 December 2016 the Serbian Parliament adopted the Law on Amendments to the Customs Law (hereinafter: the Law) as published in the Official Gazette of the Republic of Serbia no. 108/2016 on 29 December 2016.

The Law went into effect on 6 January 2017 and will be applied as of 5 February 2017, with postponed application of provisions that regulate competencies in respect of appeals against decisions of the Customs Authority.

An overview of significant changes is provided below.

### Appeal against decision

The Law specifies that starting as of 1 July 2017 appeals against decisions issued by the Customs Authority will be considered by the Ministry of Finance.

### Subsequent customs audit

The Law specifies that subsequent customs audits by customs authorities shall be governed by the law which regulates the performance of inspectoral supervision.

### Customs free zones and customs free warehouses

The Law harmonizes terminology of provisions which regulate procedures in customs free zones for the purpose of harmonization with European Union regulations.

### Exemption from customs duties for new equipment

The provision based on which the Government up to 31 December 2015 made decisions on exemption from payment of customs duties on imports of new equipment which is not manufactured in the country is deleted.

### Violations

For certain violations (regulated by article 295 of the Customs Law) the fine has been increased from 100,000 dinars to 200,000 dinars for legal entities, and for the responsible person in the legal entity from 10,000 dinars to 20,000 dinars.

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