

# GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

VAL/1/Add.13\*

2 November 1982

Special Distribution

---

Committee on Customs Valuation

## INFORMATION ON IMPLEMENTATION AND ADMINISTRATION OF THE AGREEMENT

### Addendum

### Legislation of Yugoslavia

---

\* English only.

EXCERPT

FROM THE PROVISIONS OF THE CUSTOMS ACT RELATING TO THE  
DETERMINATION OF THE CUSTOMS VALUE

Assessment and payment of customs duties:

Article 10

(1) Customs duties become payable :

- 1) in respect of goods being imported , even via a free zone, - on the date when such goods crossed the customs frontier;
- 2) in respect of ships belonging to organizations of the associated labour and purchased abroad, where they start to be used for commercial purposes before crossing the customs frontier , - on the date when a provisional certificate of seaworthiness was obtained;
- 3) in respect of goods stored in a bonded warehouse - on the date when the buyer removed the sold goods from the bonded warehouse;
- 4) in respect of goods temporarily admitted into the customs territory of Yugoslavia - on the date when a Goods Declaration for home use in respect of such goods was lodged;
- 5) in respect of goods and means of transport referred to in Article 17 of this Act - on the date when a decision under which such goods and means of transport were seized became effective, namely on the date when a decision authorizing such seizure was issued;
- 6) in respect of goods transferred from a bonded warehouse to a customs depot, customs storehouse or customs warehouse - on the date when such goods were removed from the bonded warehouse;
- 7) in respect of transit goods which were retained in the customs

territory of the Socialist Federal Republic of Yugoslavia for importation - on the date when a Goods declaration for import clearance of such goods was lodged , or where the Goods declaration was not lodged , - on the date when such goods were put into free circulation.

(2) The date of importation under the provisions of this Act shall be deemed to be the date when customs duties become payable, unless this Act otherwise requires.

### Customs value

#### Transaction value

#### Article 34

(1) The customs value on which the rates in the Customs Tariff are to be applied shall be the value of goods.

(2) The value of imported goods which constitutes the customs value shall be the contracted price ( transaction value). The contracted price shall be deemed to be the price actually paid or payable for the goods brought for importation into Yugoslavia.

(3) The contracted price which constitutes the customs value presupposes:

1) that all costs and other charges incidental to the sale and delivery of the goods in the frontier port or landing, or in the place of introduction of the goods into the customs territory of Yugoslavia are included ( Article 38 ) ;

2) that all costs, duties and taxes payable in the customs territory of Yugoslavia are excluded;

3) that there are no restrictions as to the disposal or use of the goods by the buyer other than restrictions which are imposed by Yugoslav legislation, restrictions relating to the prohibition of their resale to third countries, or restrictions which do not

substantially affect the value of the goods;

4) that the contract of sale does not stipulate conditions or considerations for which a value cannot be determined with respect to the goods being valued;

5) that no proceeds of any resale or other disposal or use of the goods will accrue directly or indirectly to the seller;

6) that the buyer and the seller are not related, or, where they are related, that commercial, financial or other relationship between the buyer and the seller did not influence the contracted price.

(4) The customs value of the goods to be exported shall be the invoice value of the goods franco Yugoslav border.

#### Identical and similar goods

#### Article 35

(1) Where the customs value of the imported goods cannot be determined under Article 34, para.(2) of this Act, the customs value shall be taken to be the contracted price of identical goods bought for importation into Yugoslavia and imported at or about the time as the goods being valued.

(2) Where the customs value of the imported goods cannot be determined under Article 34, para.(2) of this Act and para.(1) of this Article, the customs value shall be taken to be the contracted price of similar goods bought for importation into Yugoslavia and imported at or about the time as the goods being valued.

(3) For the purposes of determining the customs value under para.(1) and (2) of this Act shall be used the contracted price of identical, namely similar goods sold at the same commercial level (retail or wholesale) and in approximately the same quantity as the goods being valued. Where no such sale is found, the contracted price

of identical, namely similar goods sold at a different commercial level or in different quantities shall be used.

(4) If in applying this Article several contracted prices of identical, namely similar goods are found, the lowest such price shall be used to determine the customs value of the imported goods.

Deductive valuation method and computed value

Article 36

(1) Where the customs value of the imported goods cannot be determined under Articles 34 and 35 of this Act, the procedure shall be as follows:

1) if the imported goods, namely identical or similar imported goods are sold in Yugoslavia in the condition as imported, the customs value of the imported goods shall be determined on the basis of the unit price at which the imported goods, namely identical or similar imported goods are so sold in the greatest aggregate quantities, at or about the time of importation of the goods being valued, to persons who are not related to the persons from whom they buy such goods, provided that this price be reduced for the amount of :

- the usual commissions or transaction expenses and other profits in connexion with the sale of identical or similar goods imported into Yugoslavia ,
- the usual costs of transport and insurance and other costs incurred within the territory of Yugoslavia ;
- the customs and import duties or other duties and taxes payable by reason of sale of the goods in Yugoslavia.

If neither the imported goods nor identical nor similar imported goods are sold in Yugoslavia in the condition as imported, and if the importer so requests, the customs value of the imported goods shall be determined on the basis of the unit price at

which the imported goods, after completed processing, are sold in the greatest aggregate quantities to persons in Yugoslavia who are not related to the persons from whom they buy such goods, provided this price be reduced for the amount of such processing, as well as for the costs and charges referred to in the first paragraph of this item;

2) where the customs value cannot be determined under item 1) of this paragraph, it shall be determined on the basis of a computed value which corresponds to the amount of:

- the costs or value of materials employed in producing the imported goods;

- the profit and expenses which the producers of identical or similar goods, as the goods being valued usually make in the country of exportation for import of such goods into Yugoslavia;

(2) The importer may submit a request for determining the customs value under the provisions of this Article irrespective of the order specified in para. (1) of this Article.

Another appropriate valuation method

Article 37

(1) Where the customs value of the imported goods cannot be determined under Articles 34 to 36 of this Act, the customs value shall be determined in another appropriate manner pursuant to the provisions of this Act and on the basis of available data.

(2) No customs value, referred to in para. (1) of this Article, shall be determined on the basis of:

- 1) the selling price on the Yugoslav market of goods produced in Yugoslavia;

- 2) the selling price of goods on the domestic market of the country

of exportation ;

- 3) the costs of production other than usual costs of transport, insurance and other costs incurred within the territory of Yugoslavia (Art. 35, para. (1) , item 1), para. 1, alinea 2 of this Act).
- 4) the price of the goods for export to third countries;
- 5) arbitrary or fictitious values.

#### Article 41

(6) The Federal Customs Administration shall follow information on foreign market prices and issue lists of values to be applied by the customs authorities in the procedure for the determination of the customs value.

#### Costs and services

#### Article 38

(1) The costs and other charges which are to be included in the customs value as defined in Art. 34 of this Act, shall be as follows:

- 1) the costs of transport;
- 2) the costs of insurance;
- 3) commissions and brokerage;
- 4) the costs of packing;
- 5) loading and transshipment charges;
- 6) a proportional part of the value of raw materials, reproduction materials and parts to be incorporated, supplied from abroad directly or indirectly by the buyer free of charge or at a reduced price and used in the production of the imported goods ;
- 7) a proportional part of the value of other goods supplied by the buyer free of charge or at a reduced price and consumed in the

production of the imported goods;

3) a proportional part of the value of tools, moulds, dies and similar products supplied by the buyer free of charge or at a reduced price and used in the production of the imported goods;

9) charges and costs in connexion with the right to use patents, models, marks, or foreign manufacturer's marks or trademarks, which the buyer pays either directly or indirectly, where the sale is subject to such payments;

10) a part of the sum realized by the resale, cession or use of the imported goods, which is paid either directly or indirectly to the seller ;

11) a proportional part of the value of services rendered abroad, which are separately paid by the buyer and are necessary for the production of the goods being imported.

#### Article 42

(1) Charges for assembly undertaken in Yugoslavia shall not be included in the customs value of machinery, apparatus or devices being imported.

(2) Interest charged for credits and costs of providing financial resources abroad ( costs of financing) relating to the payment of the imported goods shall not be included in the customs value.

#### Customs value for citizens

#### Article 43

The customs value of the, imported goods which Yugoslav and foreign citizens directly import, or receive from abroad, shall be determined under Articles 34 to 45 of this Act.



Used and damaged goods

Article 44

(1) The customs value of goods which are imported without the payment of the equivalent value and of used goods shall be determined under Articles 34 to 45 of this Act. In the valuation procedure the Customs office shall use information on prices of identical or similar goods, or of goods of the same kind. Where the customs value of used goods are determined on the basis of the prices of new goods, the Customs office shall reduce such value for the depreciation percentage thereof.

(2) The value of the goods which have undergone damages during their transport or delivery, namely whilst under customs custody, shall be determined by reducing the respective contracted price for the depreciation percentage. The depreciation percentage shall be established by the Customs office by means of evaluation.

Conversion of currency

Article - 41

(2) Where the invoice value of the goods is expressed in a foreign currency, the conversion of such currency into dinars shall be made at the rate of exchange in effect on the date when the customs duties become payable ( Article 19 )

Provisional determination of the customs value

Article 41

(3) Where in the course of the valuation procedure a value indicated in an invoice, namely in a Goods declaration cannot be accepted as the customs value, the provisions of Article 266 of this Act shall be applied.

Article 266

(1) Particulars on the goods concerning their value, quantity

and quality, as entered in the Goods Declaration, may be considered provisional, if at the time of clearance such circumstances exist which exclude the possibility of their final determination by the declarant or Customs office under the provisions of Art. 261 and 262 of this Act ( application of price escalation clauses, quotations on the stock exchange, quantitatively and qualitatively taking over of the goods and the like ).

(3) The declarant may take over goods being under customs custody, if he pays the amount of customs and other import duties assessed on the basis of particulars referred to in para. (1) and (2) of this Article.

(4) The declarant is obliged to produce, within 30 days following the date on which he got the possibility of disposing with particulars on the goods necessary for the final determination of their value, quality and quantity, and not later than three months after the date of importation, to the Customs office documents on those facts. In justified circumstances the Customs office may extend this time limit.

#### Temporarily admitted goods

##### Article 314

(1) The customs and other import duties shall be paid for temporarily admitted goods, if the value of the goods is diminished by their use, utilization or other disposal, which have or might have brought certain benefit to the declarant or to other persons. In that case the customs and other import duties are assessed and levied annually on the amount of 20 per cent of the value, which constitutes the customs value. The duty payer may ask that the assessment of customs and other import duties be made monthly.

#### Importation of processed and repaired goods

##### Article 315

(1) At the return of the goods which were temporarily exported

for manufacture or processing, customs and other import duties in respect of such goods shall be levied upon the customs value of the goods being imported which is reduced for the amount of customs and other import duties assessed on the customs value, which the goods temporarily exported for manufacture or processing have on the date of their return from abroad.

(2) At the return of the goods which were temporarily exported for repair other than that of the guarantee period, customs and other import duties in respect of such goods shall be levied upon the value of the repair made abroad, including also the value of material used for such purposes, as well as other expenses incurred abroad.

(3) Where the amount of customs and other import duties assessed on the customs value of the goods being imported under para. (1) of this Article, is lower than the amount of customs and other import duties assessed on the customs value of the goods temporarily exported for manufacture or processing, customs and other import duties shall be assessed on the value of the manufacture or processing, including also the value of any material used for such purposes, as well as of other expenses incurred abroad, by applying the rate valid for the goods being imported.

#### Information for importer

#### Article 41

(5) At the request of the duty payer the Customs office shall issue information in writing on the amount of the customs value, as well as on the method used to determine such value

#### The right of appeal

#### Article 53

The Federal Customs Administration and the Customs office shall conduct administrative procedure and bring decisions under the provisions of the Act on general administrative procedure, unless

the provisions of this Act otherwise require.

#### Article 263

(1) The declarant may enter an objection to the Customs office on the finding of the latter in respect of the quality, kind, quantity, value and origin of the goods, as well as in respect of the classification of the goods in the Customs Tariff and other tariffs.

(2) The objection cannot be raised after the goods have been withdrawn from the Customs office.

#### Article 265

(1) The declarant may withdraw goods from the Customs office even before a decision on the objection referred to in Art. 263 of this Act is brought, if he pays the amount of customs and other import duties according to the finding of the Customs office.

#### Article 59

(1) Against the decision of the Customs office brought in the administrative procedure an appeal to the Federal Customs Administration is permitted.

(2) The appeal should be lodged within 15 days after the date on which the decision was delivered.

#### Administrative dispute

#### Article 7\*

The administrative dispute may be initiated against an administrative document brought in the second instance procedure.

---

\* Act on the administrative disputes

#### Article 23\*

The administrative dispute shall be initiated by a charge.

#### Article 25\*

The charge should be lodged directly to the court or sent to it by mail.

#### Verification of data accuracy

#### Article 41

(1) The customs value shall be taken to be the value of the goods as entered in the seller's invoice, if such value conforms to the provisions of this Act relating to the contracted price.

(3) Where the invoice was not produced for justified reasons, namely where in view of the circumstances under which the importation is carried out the Customs office considers that the invoice value does not conform to the provisions of this Act relating to the contracted price, the customs value shall be determined under the provisions of Art. 34 to 45 of this Act.

(4) In the valuation procedure the Customs office may require the declarant to produce all data necessary for the determination of the customs value under the provisions of Art. 34 to 45 of this Act.

#### ~~Article 272~~

(1) Exceptionally from the provisions of Article 270, para. (1) of this Act, where the amount of paid customs and other import duties was lower because of the declarant's failure to declare in the Goods declaration the value of the goods as specified in the provisions of this Act on the contracted price, namely because he failed to produce the exact data necessary for the classification of the goods in the Customs Tariff and other tariffs, the Customs office shall assess customs and other import duties

\* Act on the administrative disputes

within the period of two years after the date of the release of the goods.

Passing of by-laws

Article 45

(2) The Federal Secretary for Finance is authorized to prescribe regulations on more detailed terms and conditions for the determination of the customs value.\*

-----

---

\* Enclosed hereto is an integral text of the Rules on Terms and Conditions for the Determination of the Customs Value.

By virtue of Article 45 para. (2) and Article 47 para. (5) of the Customs Act ("Official Gazette of the SERY" Nos. 10/76, 36/79, 52/79 and 12/82) the Federal Secretary for Finance issues the following

R U L E S  
on the term and conditions for the determination  
of the customs value

Article 1

These Rules specify the term and conditions for the determination of the customs value at the clearance of the goods which are imported under Article 34 and 47 of the Customs Act.

Article 2

The customs value as defined in Article 34, para. (1) and (2) shall be the contracted price under which is considered the price actually paid or payable for the goods brought for importation into Yugoslavia.

Article 3

The price actually paid or payable for the goods being imported shall mean all the payments for the goods made or to be made by the buyer to the seller either directly or indirectly.

Article 4

Cash discount and other reductions agreed upon before the importation of the goods but realized after their importation shall be included in the customs value.

Article 5

All customs duties and taxes chargeable on the goods outside the customs territory of Yugoslavia shall be included in the customs value, except where, according to the provisions of the country on the territory of which such duties and taxes were payed, the seller is granted refund for them.

Article 6

The contracted price of the goods being imported shall constitute the customs value irrespective of the time when the contract of sale was concluded.

Article 7

The customs value determined under Article 34 of the Customs Act shall not include either costs and charges for construction, erection,

installation (assembly) and maintenance undertaken after importation of such goods (industrial plants, machines or equipment) or charges for technical assistance, provided such costs and charges are distinguished by the contract from the price paid or payable for the goods being imported.

#### Article 8

As restrictions for buyers referred to in Article 34, para. (3) item 3 of the Customs Act, which do not substantially affect the value of the goods being imported but are related to the right of disposal or use of the goods, shall be deemed to be the restriction for the buyer not to advertise, exhibit or resale such goods prior to a fixed period.

#### Article 9

The conditions or considerations referred to in Article 34 para. (3) item 4 of the Customs Act because of which the customs value of the goods being imported cannot be determined on the basis of the contracted price, shall be deemed to exist:

- 1) if the seller establishes the price of the imported goods on condition that the buyer will also buy other goods in specified quantities;
- 2) if the price of the imported goods is dependant upon the price or prices at which the buyer sells other goods to the seller of the imported goods;
- 3) if the price of the imported goods is established on the basis of certain conditions, for example, where the seller sells a semi-finished goods to the buyer on condition that the latter will receive a specified quantity of the finished goods.

#### Article 10

The contracted price shall be accepted as the customs value in spite of the existance of conditions referred to in Article 34, para. (3) item 5 of the Customs Act, if the customs value is increased for the part of the sum which is realized by the resale, ce sion or use of the imported goods according to Article 38, item 10.

#### Article 11

Pursuant to Article 34, para. (3) item 6 of the Customs Act, the buyer and the seller shall be deemed to be related:

- 1) if the seller, namely the buyer participates through his representative in the management of the organization of the associated labour of the other;
- 2) if they are legally recognized partners in business;



- 3) if they are employer and employee;
- 4) if by reason of invested capital the seller participates in voting of corresponding bodies of the buyer
- 5) if the seller indirectly or directly controls the buyer or vice versa;
- 6) if they are relatives to the fourth degree of consanguinity.

Where the buyer and the seller are the sole agents of each other regardless of how it is indicated in the contract, they shall be deemed to be related if any of the conditions referred to in para. 2 of this Article is fulfilled.

#### Article 12

Pursuant to Article 34, para. (3), item 6 of the Customs Act the Customs office shall examine the influence of mutual relationship upon the contracted price only where it has reason to suppose that such relationship between the buyer and the seller influenced the price. In that case the Customs office shall notify the duty payer about its assumption and give him the opportunity to supply appropriate proofs that such mutual relationship did not influence the contracted price.

In a sale between mutually related persons within the meaning of Article 11 of these Rules the contracted price shall be accepted:

- 1) if it corresponds the contracted price of identical or similar goods imported at or about the same time and there was no mutual relationship between the buyer and the seller;
- 2) if it corresponds the customs value of identical or similar goods determined under the provision of Article 36, para. (1) item 1 of the Customs Act;
- 3) if it corresponds the customs value of identical or similar goods determined under the provisions of Article 36, para. (1) item 2 of the Customs Act;

In comparing the value for customs purposes of the goods referred to in para. 2 of this item account shall be taken of the commercial level, quality as well as of costs provided for in Article 38 of the Customs Act.

Comparison of the value of the goods shall be made only at the request of the duty payer.

#### Article 13

If the customs value of the imported goods cannot be determined under the provisions of Article 34, para. (2) of the Customs Act, the customs

value according to Article 35 of that Act shall be the contracted price of identical goods bought for importation into Yugoslavia and imported at or about the same time as the goods being valued.

Identical goods shall be deemed to be the goods which by their physical properties, quality and commercial reputation are in every respect identical with the goods imported at or about the same time. Insignificant difference in appearance shall not influence to the effect that the goods, which otherwise conform to the definition, be considered as identical.

Similar goods shall be deemed to be the goods which have similar properties and similar composition of materials, that enable them to perform the same functions as, and to replace commercially, the goods being imported at or about the same time.

#### Article 14

In determining the customs value of identical or similar goods the contracted price of the goods manufactured by the same producer shall be used, and where no such price is found the price of the goods manufactured by another producer may be used.

If in determining the customs value under Article 35, para. (3) of the Customs Act no contracted price of identical or similar goods sold at the same commercial level and in approximately the same quantity as the goods being imported, is found, the contracted price of identical or similar goods sold at a different commercial level or in different quantities shall be used, as follows:

- 1) at the same commercial level and in different quantities;
- 2) at a different commercial level and in approximately the same quantities;
- 3) at a different commercial level and in different quantities.

The contracted price of identical or similar goods shall be adjusted according to different commercial levels or quantities of the goods, as well as according to different costs and other charges provided for in Article 38 of the Customs Act.

#### Article 15

The unit price at which the imported goods, namely identical or similar goods are sold in the greatest aggregate quantities under Article 36, para. (1) item 1 of the Customs Act shall be deemed to be the price at which the greatest aggregate number of units of the goods are sold at the first sale after importation to persons who are not related to persons from whom they buy such goods.

For determining the customs value under para. 1 of this Article the unit price at which the goods namely identical or similar goods were imported shall not be taken into consideration, if the buyer supplies the seller directly or indirectly, free of charge or at a reduced price with the goods or services provided for in Article 38, items 6 to 8 and item 11 of the Customs Act.

For the purposes of para. 1 of this Article the sale of identical or similar goods shall be the sale which took place at or about the time of importation of the goods being valued.

#### Article 16

In determining the transaction expenses and profits (Article 36 para. (1) item 1 alinea 1, which are excluded from the price of the goods being imported, the transaction expenses and other profits as presented by the duty payer shall be used on condition that they are real.

The transaction expenses referred to in para. 1 of this Article shall not be deemed to be the costs of advertising and marketing.

#### Article 17

If the customs value is determined on the basis of a computed value within the meaning of Article 36, para. (1) item 2 of the Customs Act, element data constituting the computed value shall be obtained from the manufacturer through the duty payer.

#### Article 18

Determination of the customs value under the provisions of Article 37, para. (1) of the Customs Act shall be made on the basis of information available in Yugoslavia and according to previously determined customs values of the imported goods.

Determination of the customs value under para. 1 of this Article shall be made by use of valuation methods provided for in the provisions of Article 34 and 36 of the Customs Act with minor deviations, as follows:

1) with minor deviations as to the application of the provision of Article 13 para. 1 of these Rules relating to the time of determining the customs value of identical or similar goods;

2) by accepting the contracted price of identical or similar goods manufactured in another country;

3) by accepting the customs value of identical or similar goods determined under Article 36, para. (1) items 1 and 2 of the Customs Act.

#### Article 19

In determining the customs value the customs office shall verify whether all costs and charges incidental to the sale and delivery of the goods up to the frontier port or landing or the place of introduction of the goods in the customs territory of Yugoslavia were included according to Article 34 para. (3) item 1 of the Customs Act.

If the goods are carried by sea or air the place of introduction of the goods into the customs territory of Yugoslavia shall be the place of unloading of the goods in the port or airport authorized for international traffic, and in case of carriage by other means of transport the frontier crossing point authorized for international traffic.

#### Article 20

If transport costs indicated in documents necessary for the clearance of the goods were calculated to the place of delivery within the customs territory of Yugoslavia, the costs of transport from the place of introduction into the customs territory of Yugoslavia to the place of delivery shall not be included in the customs value.

If transport costs to the place of delivery were calculated on the basis of a special rate according to which the costs of transport increase subject to the length of voyage and the weight of the goods, the costs of transport from the place of introduction into the customs territory of Yugoslavia to the place of delivery shall be calculated in accordance with that rate.

If transport costs are contracted to the place of delivery and if the amount of such costs from the place of introduction into the customs territory of Yugoslavia to the place of delivery cannot be established from the contract or other submitted documents, the aggregate amount of transport costs shall be included in the customs value.

#### Article 21

If goods are carried by means of transport other than those used in regular traffic (private vehicles, etc.) the costs of transport shall be calculated according to transport rates in force for such mode of transport of the goods in regular traffic. The declarant is obliged to produce evidence for so calculated costs.

#### Article 22

Where goods are imported which the seller delivers at uniform prices irrespective of the distance of the place of delivery, the customs value shall be deemed to be such uniform price without deduction of transport costs from the place of introduction into the customs territory of Yugoslavia to the place of delivery.

Article 23

Where the equipment is imported which domestic organizations of the associated labour have purchased abroad and used on building sites abroad, the costs of transport to be included in the customs value shall be only the costs from such building sites abroad, wherefrom the equipment is sent to Yugoslavia, to the place of introduction into the customs territory of Yugoslavia.

Article 24

Where ships or aircrafts are imported, the customs value thereof shall include only the actual expenses indispensable for the carriage of the ship or aircraft from the port or airport of taking over to the place of introduction into the customs territory of Yugoslavia.

Article 25

The costs of insurance according to Article 38, item 2 of the Customs Act shall be included in the customs value.

If the amount of insurance expenses to the place of introduction into the customs territory of Yugoslavia cannot be determined from the insurance contract or some other documents, the aggregate amount of the costs of insurance shall be included in the customs value.

Article 26

All intermediary commissions incidental to the sale of the goods (those of agents, brokers, commercial representatives, bonded warehouse agents, commission and forwarding agents, etc.) and other commissions incidental to the insurance and delivery and similar services paid to intermediaries abroad, if not included in the price paid or payable, shall be included in the customs value.

Commissions paid by the buyer for intermediary services at the purchase of the goods shall not be included in the customs value.

Article 27

Costs of exterior and usual interior (standard) packaging in which the imported goods are delivered (cases, casks, cartons, bags, sacks and the like) shall be included in the customs value of the goods being imported, even if the packaging is free of charge.

Costs of exterior and interior packaging which is sent separately and the costs of packaging made of unusual (non-standard) namely, specially ordered materials (suitcases, bags, packaging made of precious metals and other precious materials, packaging of a special make and the like) shall not be included in the customs value of the goods being delivered in such packaging.

The packaging referred to in paragraph 2 of this Article shall be cleared according to the contracted price of such packaging.

#### Article 28

Where goods are delivered in packaging in which they were not sold and which will be returned abroad, the costs of transport, insurance, amortization and other expenses incidental to the returning of the packaging abroad shall be included in the customs value of the goods being delivered in such packaging.

#### Article 29

Costs incurred on account of vehicle's or ship's idling shall not be included in the customs value.

#### Article 30

Where products referred to in Article 38, item 6 of the Customs Act are supplied by the buyer to the seller free of charge, the customs value of the goods being imported shall include the price at which such products are purchased.

Where products referred to in Article 38, item 6 of the Customs Act are supplied by the buyer to the seller at a reduced price, the amount representing the difference between the price at which such products were purchased and the price at which they were ceded to the seller shall be included in the customs value of the goods being imported.

The buyer is considered to have supplied products referred to in Article 38, item 6 of the Customs Act, if the purchase thereof took place in any country abroad including also the country of the seller.

#### Article 31

If the buyer supplies the seller with products referred to in Article 38, item 7 of the Customs Act, the value of such products shall be included in the customs value of the goods being imported pursuant to the provisions of Article 30, paragraph 1 and 2 of these Rules.

The buyer is considered to have supplied products referred to in Article 38, item 7 of the Customs Act, if the purchase thereof took place in any country abroad, including also the country of the seller, or if such products were finally cleared for export.

#### Article 32

A proportional part of the value of products which are used in the production of the imported goods and are to be included in the customs value of the goods being imported according to Article 38, item 8 of the of the

Customs Act, shall be the amount of the value of such products as transferred to the goods being imported.

The buyer is considered to have supplied products referred to in Article 38 item 8 of the Customs Act, if their purchase took place in any country abroad, including also the country of the seller, or if such products were finally cleared for export.

#### Article 33

Charges and costs referred to in Article 38, item 9 of the Customs Act shall, pursuant to that Article, be included in the customs value of the imported goods, provided that they relate to the goods being imported and that the buyer pays them either directly or indirectly as a condition of sale of the goods.

#### Article 34

For the purposes of Article 38, item 11 of the Customs Act, a proportional part of the value of services which are rendered abroad and are necessary for the manufacture of the goods being imported, shall be deemed to be the value of engineering, development, artwork, design, plans, sketches and the like.

#### Article 35

The customs value of the goods which nationals of the Socialist Federal Republic of Yugoslavia and foreign nationals import or receive directly from abroad under Article 43 of the Customs Act shall be determined on the basis of the price actually paid for new goods according to the provisions of Article 34 paragraph 2 of the Customs Act with the inclusion of costs and charges according to Article 34, paragraph 1 of the Customs Act, if such costs were not included in the paid price.

Where costs and charges incidental to the sale and delivery of the goods to the place of their introduction into the customs territory of Yugoslavia were not included in the price paid or payable for the goods being imported, such costs and charges shall also be included in the customs value on the basis of the costs actually paid, namely, on the basis of the transport and delivery to the Yugoslav border.

In the customs value of the goods which nationals of the Socialist Federal Republic of Yugoslavia and foreign nationals import directly from abroad in accordance with Article 43 and 44 of the Customs Act, also costs referred to in Article 38, items 1, 2 and 5 of the Customs Act shall be included, if they were paid separately.

Where the duty payer does not possess the invoice, or, where the customs value cannot be determined on the basis of the contracted price indicated in the invoice as provided for in Article 41, paragraph 3 of the

Customs Act, the determination of the customs value of the imported goods shall be made by the application of other valuation methods taking care of the specified order.

Where the customs value of the goods which are frequently imported cannot be determined under the provisions of para. 1 of this item, the determination of the customs value may be carried out on the basis of the price of identical or similar goods (Article 35 of the Customs Act).

Information on prices of identical or similar goods shall be contained in the List of values for customs purposes, which is issued by the Federal Customs Administration in accordance with Article 41 para. 5 of the Customs Act.

#### Article 36

The determination of the customs value of used goods according to Article 44 para. 1 of the Customs Act shall be made on the basis of the price actually paid for used goods in accordance with Article 34, para. 2 and 3 of the Customs Act.

Where the customs value of used goods cannot be determined under para. 2 of this Article, the customs value shall be determined on the basis of the price of identical or similar new goods diminished for the established percentage of depreciation.

#### Article 37

For the goods which are imported without the payment of the equivalent value according to Article 44 para. 1 of the Customs Act, the customs value shall be determined on the basis of identical or similar goods in accordance with Article 34 to 37 of the Customs Act.

#### Article 38

If the goods have undergone certain damage during their transport and delivery or whilst under customs custody, the value of such goods shall be determined under Article 44, para. 2 of the Customs Act by diminishing the respective contracted price for the percentage of depreciation.

As a depreciation percentage referred to in Article 44, para. 2 of the Customs Act the Customs office may accept the depreciation percentage which was accepted in the procedure for the realization of compensation by reason of insurance.

#### Article 39

On the day of entering into force of these Rules the Decree on the manner for determining the customs value ("Official Gazette of the SFRY" Nos. 35/76, 38/78 and 41/79) ceases to be valid.



Article 40

These rules shall come into force on the following date after the date of their publication

FEDERAL SECRETARY FOR FINANCE  
sd. Petar Kostic