

CUSTOMS PROCEDURE REGARDING THE IMPORT OF MODELS OF SCULPTURES  
AND OTHER COMPETITION MATERIAL IN THE REPUBLIC OF SERBIA, WHICH  
SHOULD BE DELIVERED WITHIN THE COMPETITION  
FOR STEFAN NEMANJA MEMORIAL

**Legal frame:**

In accordance with the provisions of the Customs Law ("RS Official Gazette," No. 18/10...108/16), Regulation on the type, quantity and value of goods exempt from the payment of import duties, on time limits, conditions, and procedures for exercising the right to exemption from the payment of import duties („RS Official Gazette", No 48/10...8/17) (hereinafter: Regulation) and the Law on Value Added Tax ("RS Official Gazette", No. 84/04...7/17), we inform all the participants about the following:

Pursuant to the provisions of Article 218 of the Customs Law, import duties shall not be payable for promotional material and samples received from abroad free of charge. Furthermore, the Article 26 of the Regulation states that, in order to be able to use this benefit, **the beneficiary (in this case the announcer of the competition)** shall present the following to the customs authority:

- 1) Statement of or some other evidence from the foreign sender that the advertising material and samples are sent free of charge;
- 2) Its own statement that such material will be distributed free of charge for advertising purposes and that the samples will be used for the purposes for which they are being imported.

The customs office shall make a note of exemption from import duties in the statement (no customs document is filed).

In the context of the Article 26 of the Regulation, samples are considered as those which **value does not exceed the RSD equivalent of EUR 100** and which are being received for the purpose of obtaining orders and offers of goods, i.e. for concluding contracts for the production of such goods, as well as for the demonstration, examination and similar.

We would hereby like to remind of the fact that, while goods imported pursuant to the Article 218 of the Customs Law are exempted from the payment of customs duties, the Law on Value Added Tax does not envisage exemption from the payment of value added tax. **In this case, the announcer of the competition will cover the costs of VAT.**

**PROCEDURE:**

In accordance with the aforementioned, foreign artists are required, along with the model and other materials supplied in conformity with Contest requirements (textual part, graphic and sculptural attachments), **to submit a statement/pro form, stating that complete materials shall be sent free of charge.**

You are kindly requested as well, for the value of the material you are demonstrating in the statement, **not to be in excess of 100 euros.**

All foreign artists are kindly requested to notify the executor of the Contest electronically (via e-mail: sas-dab@eunet.rs), **when and in what way was the model, i.e. material sent, as well as the number of the shipment.**

## PROCEDURE WHEN A PARTICIPANT BRINGS HIS OWN WORK WITH HIMSELF WHEN ENTERING THE REPUBLIC OF SERBIA

According to the Article 216, paragraph 1, point 9 of the Customs Law, scientists, writers and artists are **exempted from paying import duties for their own work brought in from abroad** (when a scientist, a writer or an artist brings his own work with him or herself when entering our country).

Related to this are also the provisions of the Article 10 of the Regulation, where paragraph 2 states that, in order to use the customs benefit, the **beneficiary (in this case the participant) needs to present to the customs authority a written statement that those objects that are being brought in, are his own works.**

The customs authority makes a note on the statement regarding the exemption from the payment of import duties.

Goods imported pursuant to the Article 216, paragraph 1, point 9 of the Customs Law, as per the current legislation, are **exempted from the payment both of the customs duties and value added tax.**