

Temporary importation

Division 1 General provisions

Article 328 (definitions)

In the implementation of this heading, the following terms shall have the following meanings:

1. "Customs authority of entry" is the customs authority through which the goods, covered by ATA carnet, were introduced to the customs territory;
2. "The customs authority of exit" is the customs authority through which the goods, covered by ATA carnet, were removed from the customs territory;
3. "Means of transportation" is any means used for transportation of passengers and goods; This term also includes spare part and common accessories and equipment, including the equipment which is used for loading, safety and protection of goods and which are imported together with the means of transportation;
4. "A person with the registered office outside customs territory" is a natural person with the residence outside the customs territory or legal person which is registered outside the customs territory. "Place of residence" in accordance with paragraph 1 of this item shall be the place where a person lives for at least 185 days in a calendar year because of his family and business relations. In the event that a person does not have business relations, or that such relations are in other country other than the country of his family relations, it shall be deemed to be the place where a person has family relations, if he regularly comes back to such place. The sojourn abroad for the purposes of studying shall not affect the change of residence;
5. "Commercial use" is the use of means of transportation for transportation of person upon payment, or industrial, namely commercial transportation of goods regardless whether it was performed upon payment or not;
6. "Personal utilization" is the utilization of the means of transportation exclusively for personal needs of an individual, including the commercial use;
7. "Container" is a part of transportation equipment (e.g. removable container for transportation of furniture, mobile cistern, superstructure, or similar construction which is replaceable):
 - which is completely or partly closed, so that it constitutes one unit intended for transportation of goods – of durable nature and therefore sufficiently strong for multiple use,
 - specifically made so that it enables easier transportation of goods in one or several manners for transportation, without interim reloading,
 - made for easier handling, particularly where it is transferred from one means of transportation to the other,
 - made in such a manner that it is simple to fill or empty and that it has the inside volume of one cubic meter or more.

Loading platforms shall be deemed to be the containers.

The term container shall also include the accessories and equipment of the container, adjusted to a particular type of container, provided such accessories and equipment are transported together with the container. The term container shall not include the vehicle, accessories and spare parts for vehicles, packaging and palettes.

The term container shall also include the containers which are used for air traffic and have inside volume of less than one cubic meter.

8. "Transportation under customs seal" is the use of container for transportation of the goods which is deemed to be same as affixing the seal on the container.

9. "Replaceable superstructure" is a loading section, without the drive of its own, which is specifically made for transportation on a motor vehicle, whose housing and lower part of the construction is specifically made for this intended use. This term shall include the mobile cases which have loading sections specifically made for combined transport;

10. "Partially incorporated container" is the equipment which usually consists of the base and the superstructure that frames the loading space identical to such with the closed container;

Superstructure is usually made of metal parts and constitutes a frame of the container; containers of this type may also have one or more lateral or frontal walls; in some cases, there is only one roof which is by the supports fixed to the base; this type of the container is usually used for transportation of large-scale goods (e.g. motor vehicles);

11. "Loading platform" is the loading platform with partial superstructure or without it, of the same length and width as the container, and having upper and lower angular reinforcement incorporated at the side of the platform to enable the use of cranes for containers;

12. "Accessories and equipment of containers" are the following devices:

- equipment for temperature control, adjustment or maintenance inside the container;
- small devices such as the device sensitive to whether conditions and vibrations and intended for indication or recordation of environmental changes or impact;
- internal sections, palettes, shelves, supports, hangers and similar devices intended for stacking of goods;

13. "Palette" is the device on which a certain quantity of goods may be stacked, which therefore constitutes a loading unit which can be transported, loaded or stacked by the use of mechanical aids. The palette constitutes of two plates which are mutually separated by the supporters, or one plate supported on legs, or one plate specifically made for transportation by air; its total height is reduced to minimum and it is easy for handling by the use of forklift or vehicle for relocation of palettes; it can have a superstructure or not;

14. "User of the container or palette" is a person who, regardless whether he is the owner or not, exercises efficacious control over its movement.

15. "User of the procedure for container or palette" is the operator of the container or palette or his representative;

16. "Domestic circulation" is transportation of boarded persons or loaded goods in the customs territory with the intention of landing or unloading the goods at the place within such territory.

2. Division

Temporary importation of goods, not including temporary importation of the means of transportation

Article 329

(Goods which may be temporarily imported, with full or partial exemption from payment of customs debt)

(1) Full exemption from payment of customs debt in the procedure of temporary importation may, for the purposes of Article 144 of the Customs Law, be approved for:

1. professional equipment;
2. the goods displayed or used at exhibitions, trade fairs, meetings and similar events;
3. teaching material and scientific equipment;
4. medical, surgical and laboratory equipment;
5. material for assistance in accidents;
6. packaging;
7. molds, matrices, templates, images, models, sketches, and similar;
8. instruments for measuring, testing, and similar;
9. special tools and instruments for production of goods which shall be exported in full;
10. miscellaneous goods, which is the subject of trials, testing, research, presentations, but not for commercial purposes;
11. miscellaneous goods used in the conduct of trials, tests, research or presentation, but not for commercial purposes;
12. samples of goods;
13. production means for replacement;
14. used goods for auction sales;
15. goods temporarily imported against the purchase/sale contract with the option to use in the trial period;
16. artistic and collection items, antiquities with the option of sales;
17. consignment of apparel from fur, precious stone, items made of silver and gold, which are consigned for the purposes of examination, when their characteristics prevent them from being considered the samples;
18. positive, cinematographic films, whether developed or not, and other carriers of image, intended for presentation before the commercial use;
19. films, magnetic tapes, wires and other carriers of sound or image, intended for filling out with audio recording, synchronization or copying;
20. films which present the type or effect of foreign products or equipment, if they are not intended for public presentation upon payment;
21. data carriers, consigned free of charge for the use in automatic data processing;
22. items, including the vehicles which, due to their type and construction, are not fit for any other intended use except for the purposes of advertising particular products or particular intended uses;
23. items for personal use of the passengers when traveling, and items for sports;
24. tourist advertising material;
25. equipment and live animals for specific intended uses;
26. material for entertainment of sailors;
27. different equipment which is used under surveillance and responsibility of government authorities, for construction, repairs and maintenance of infrastructure in near-border area;
28. the goods, which are temporarily imported within the framework of the circumstances without commercial value;
29. means of transportation;
30. household items which are imported foreign natural persons which are temporarily staying in Montenegro.

(2) Partial exemption from customs duty payment may be approved in temporary importation of goods which shall remain the property of foreign person and is not listed in paragraph 1 of this Article.

(3) The Government shall specify detailed requirements for the realization of partial exemption from payment of customs duty in accordance with this Article.

(4) The Government may, in the events when it is necessary for the purposes of preserving the production in the country and protection of essential interests of domestic manufacturers, define a list of goods for which, in the event of temporary importation, it shall not be possible to request partial exemption from payment of customs duty.

Subdivision 1
Temporary importation with full exemption: scope and requirements

(a) Professional equipment

Article 330

- (1) Under the conditions from this Article, full exemption from payment of customs debt in temporary importation shall apply pursuant to Article 144 of the Customs Law, for:
 1. equipment for correspondents and correspondence offices of newspapers houses, radio and TV houses with the registered office or residence outside the customs territory, visiting this territory for the purposes of informing, broadcasting or recording the material for particular programs;
 2. cinematographic equipment which the person with registered office, namely residence outside the customs territory, needs while staying in the customs territory because of recording a particular film or films;
 3. all other professional equipment which is, with the purposes of practicing the profession or craft, used by a person with registered office or residence outside the customs territory, which arrives to the customs territory with the purpose of performing a particular activity. As the professional equipment from this item it shall not be possible to consider the equipment which is used for industrial production or packing of goods or (save in the event of hand tools) for exploitation of natural sources or for construction, namely repairs or maintenance of buildings for execution of agricultural or similar works.
 4. accessories and additional parts for the equipment from items 1 to 4 of this paragraph.
- (2) Temporary importation equipment referred to in paragraph 1 of this Article may be approved only if:
 1. professional equipment, which is temporarily imported, is property of a person with registered office, namely permanent residence outside the customs territory;
 2. professional equipment temporarily imported by the person with registered office, namely permanent residence outside the customs territory, and if
 3. professional equipment is used in the customs territory solely by a person who has entered the customs territory, or is used under his supervision.
- (3) Requirement from item 3 paragraph 2 of this Article shall not apply to temporary importation of cinematographic equipment for recording of film, television program, or audio-video works, within the agreement on co-production between a foreign person and a person with registered office in the customs territory.
- (4) In the event of generating a common radio and television program, professional equipment may be the subject of lease or similar contract, in which one of the contractual parties is a foreign person with the registered office in the customs territory.
- (5) Inventory list of professional equipment, which may be temporarily imported without payment of customs duty in accordance with this Article is supplied in Addendum 24 hereto.

Article 331

(spare parts for temporarily imported professional equipment)

Subsequently imported spare parts, necessary for repairs of temporarily imported professional equipment referred to in Article 330 hereof are, in temporary importation, exempted from payment of customs duty under the same conditions as the professional equipment.

(b) Goods displayed or used at exhibitions, trade fairs, meetings and similar events

Article 332
(term of exhibition goods and event)

(1) Under the conditions from this Article full exemption from payment of customs debt in temporary importation pursuant to Article 329 paragraph 1 item 2 hereof shall apply to:

1. the goods, which are displayed at the exhibition or whose operation is presented;
2. the goods, which is intended for the use in connection with temporarily imported goods referred to in item 1 of this paragraph, namely:
 - a) the goods, necessary for presentation of the operation of imported equipment or devices;
 - b) constructions and decorative material, including electric installations necessary for the arrangement of the stall, namely exhibition space of a person without the registered office or permanent residence in the customs territory were it exhibits the temporarily imported goods;
 - c) advertising and informative material and other goods, intend for advertising of temporarily imported goods which is being displayed, such as audio or video recordings, films, slides, only if they are temporarily imported together with the apparatuses, namely devices needed for their use.
3. equipment, including equipment for interpretation, audio and video recording, and films of educational, scientific or cultural character, intended for the use in international gatherings, conferences, and congresses;
4. live animals, plants, exhibited or participating in the event;
5. the goods which are, during the exhibition, trade fair, or similar event, obtained from temporarily imported goods, equipment, or animals.

(2) Trade fairs, exhibitions, and similar events referred to in paragraph 1 of this Article shall be deemed to be:

1. trade, industrial, agricultural or craft fair, exhibition, or similar event;
2. fair, exhibition or similar event, organized for humanitarian purposes;
3. fair, exhibition, or similar event, organized particularly with the purpose of promoting scientific, technical, craft, artistic, educational, cultural, sports, cooperation, or for religious purposes, and for the purposes of trade union, namely tourist activities or promotion of international communication;
4. encounters of the representatives of international organizations or international associations;
5. official ceremony or gathering due to the changes, but not due to the exhibition prepared for personal intended use in shops or other business premises for the purposes of sales of imported goods.

(c) Teaching material i scientific equipment

Article 333
(teaching material i scientific equipment)

(1) Under the conditions from this Article, full exemption from payment of customs debt in temporary importation in accordance with Article 329 item 3 hereof, shall apply to:

1. teaching material and scientific equipment;
2. spare parts and accessories for such material and equipment;
3. tools intended for maintenance, testing, calibration or repair of such material or equipment.

(2) The teaching material shall include any material intended exclusively for teaching or professional training, such as models, instruments, devices and machines. The list of goods included in the teaching material is supplied in Addendum 25 hereto. The list of other goods which may be temporarily imported in

accordance with this Article for the requirements of educational, scientific or cultural activities is supplied in Addendum 25 hereto.

(3) The scientific equipment shall include the equipment intended exclusively for scientific research or teaching, such as models, instruments, devices and machines.

(4) Exemption from payment of customs debt in accordance with paragraph 1 of this Article may be approved solely where teaching material, scientific equipment, spare parts and accessories for such material and equipment are imported under the following conditions:

1. they were imported by an authorized institution and used under supervision and control of such institutions;

2. they are used for non-commercial purposes;

3. they are imported in reasonable quantities, considering the intended use of the imports;

4. while in the customs territory, they remain the property of persons with registered office outside the customs territory.

(5) For the teaching material and scientific equipment from this Article, the procedure of temporary importation may be approved for maximum 12 months.

Article 334 (authorized institutions)

(1) Pursuant to Article 333 paragraph 4 item 1 hereof, authorized institutions shall include, in the case of teaching material, public and private institutions involved in educational activities or professional training as the prevailingly non-profit activity, and which obtain the authorization from the ministry responsible for education, to receive teaching material within the procedure of temporary importation.

(2) Pursuant to Article 333 paragraph 4 item 1 hereof, the authorized institutions shall include, in the case of scientific equipment, public and private scientific or educational institutions, involved in their activity as the prevailingly non-profit activity, and which obtain the authorization from the ministry responsible for science, to receive teaching material within the procedure of temporary importation.

(d) Medical, surgical and laboratory equipment

Article 335 (medical, surgical and laboratory equipment)

(1) Under the conditions from this Article full exemption from payment of customs debt in temporary importation pursuant to Article 329 item 4 hereof shall apply to medical, surgical, and laboratory equipment, intended for hospitals and other health care institutions.

(2) Procedure of temporary importation in accordance with paragraph 1 of this Article shall be approved under the following conditions:

1. above equipment is being sent from time to time to be used on temporary basis and free of charge;

2. equipment is intended for diagnostical and therapeutic purposes.

(3) It shall be deemed that the equipment is being sent from time to time if it is sent at the request of a hospital or other health care institution which found itself in specific circumstances and which, due to the lack or business of own capacity, urgently needs the above equipment.

(e) Material for assistance in accidents

Article 336
(material for assistance in accidents)

(1) Under the conditions from this Article, full exemption from payment of customs debt in temporary importation pursuant to Article 329 item 5 hereof shall apply to the material which is intended for the use in connection with elimination of immediate danger or removal of immediate consequences of accidents in the customs territory.

(2) Exemption from payment of customs debt in accordance with paragraph 1 of this Article may be approved only where the following requirements are met:

1. material was given for the use on temporary basis;
2. material is intended for government authorities or other departments which the government authority, in accordance with the law, authorizes for the temporary use of imported material.

(f) Packaging

Article 337
(packaging)

(1) Under the conditions from this Article full exemption from payment of customs debt in temporary importation shall, in accordance with Article 329 item 6 hereof, apply to:

1. containers, boxes, barrels, and similar packaging, which is used in the same for in which it was imported;
2. ancillary packaging for rolling, wrapping, or fixing of goods, except for the materials such as straw, paper, glass wool, etc, which is imported in dispersed condition.

(2) Exemption from payment of customs debt in accordance with paragraph 1 of this Article may be approved only when the following requirements are met:

1. in the event that the packaging is imported filled, the approval holder shall undertake that it shall be exported filled or empty;
2. in the event that the packaging is imported empty, the declarant shall undertake that it shall be exported filled;

(3) Packaging which is in the procedure of temporary importation shall in no event be used, not even temporarily, in domestic circulation, save in the event of exportation goods from customs territory. In the event that the packaging was imported filled, this prohibition shall apply from the moment it is emptied.

(4) Procedure of temporary importation may, in accordance with this Article, be approved for maximum six months.

(g) Other goods

Article 338
**(temporary importation of goods pertaining to the production and testing,
and samples of goods)**

(1) Under the conditions from this Article, full exemption from payment of customs debt in temporary importation pursuant to Article 329 items 7 to 12 hereof shall apply to:

1. molds, matrices, templates, images, models, sketches, and similar articles, intended to the person with registered office in the customs territory, only where at least 75% of production, in which these articles are used, are exported from the customs territory;

2. instruments for measuring and testing, and similar products, intended for the person with the registered office in the customs territory, for the use in production process, where at least 75% of production developed with the help of these articles, are exported from customs territory;
3. special tools and instruments, delivered free of charge to the person with the registered office in the customs territory, for production of goods which will be entirely exported, only if these tools and instruments remain the property of persons with the registered office outside customs territory;
4. all goods which are the subject of testing, research or presentation including testing for certification purposes, except where testing, research, and presentation are profit activities;
5. all goods which are used for the conduct of trials, research or presentations, unless the trials, research or presentations are commercial activities;
6. samples of the goods which is already produced or will be produced, except the equivalent articles which were imported by the same person, namely, which were sent to the same consignee in such quantity that, taking into account all consignments, they can no longer be deemed to be samples in routine commercial use.

(2) Goods referred to in paragraph 1 of this Article may be temporarily imported:

1. where goods referred to in paragraph 1 item 1, 2, 3 or 6 of this Article are the property of a person with the registered office outside the customs territory.
2. where samples referred to in paragraph 1 item 6, are imported exclusively for the purposes of presentation in the customs territory, to collect orders for similar goods which shall be imported to this territory. Samples may not be sold or given for routine use, except for the purposes of presentation, or used in any manner in the course of temporary importation.

Article 339

(1) Under the conditions from this Article, full exemption from payment of customs debt in temporary importation pursuant to Article 329 item 13 hereof shall apply to instruments, devices and machines, which the procurer or the service shop sends free of charge for temporary use until the moment of delivery or repair of similar goods.

(2) Temporary importation of replaceable production means may be approved for maximum six months.

Article 340

(1) Temporary importation for the goods exempted from payment of customs debt pursuant to Article 329 items 14 to 17 hereof, may be approved:

- in the event referred to in items 14 and 16 - for maximum 24 months,
- in the event referred to in item 15 - for maximum six months, and
- in the event referred to in item 17 - for maximum six weeks.

(2) The used goods referred to in Article 329 item 14 hereof shall be deemed to be the goods that is not new.

(3) In artistic and collectable articles and antiques referred to in Article 329 hereof shall be deemed to be the goods from Addendum 26 hereto.

Article 341

(1) Temporary importation with full exemption from payment of customs debt pursuant to Article 329 item 23 hereof shall apply under the conditions from this Article for personal articles of passengers and sports articles.

(2) In accordance with this Article, the following terms shall have the following meanings:

1. "passenger" is a person:

in importation:

- who temporarily comes to the customs territory and does not have permanent residence in the customs territory, and
- who keeps coming back to the customs territory where it has permanent residence, after it has temporarily been abroad.

in exportation:

- who temporary leaves the customs territory where it has permanent residence, and
- who leaves the customs territory, where it does not have permanent residence and in which it has temporarily resided.

2. "personal articles" are new or used articles for which, taking into account all the circumstances of travel, it is obvious that they are intended for personal use of the passenger in the course of the journey, and nor for any articles which are imported for commercial purposes;

3. "sport articles" are sport requisites and other articles which the passenger uses in the course of competition, appearance, or exercise in the customs territory.

- (3) Personal articles shall be re-exported not later than when the passenger, who has imported them, leaves the customs territory.
- (4) Sport articles may be temporarily imported for maximum twelve months.
- (5) List of goods which may be temporarily imported in accordance with this Article is supplied in Addendum 27 hereto.

Article 342 (tourist advertising material)

- (1) Temporary importation with full exemption from payment of customs debt pursuant to Article 329 item 24 hereof shall apply under the conditions from this Article to tourist advertising material.
- (2) The tourist advertising material shall include the goods intended for encouragement of the public to visit foreign countries, with the intention to participate there in cultural, religious, tourist, sports, or professional meetings or similar events.
- (3) List of tourist advertising material is supplied in the Addendum 28 hereto.

Article 343 (equipment and animals)

- (1) Temporary importation with full exemption from payment of customs debt, pursuant to Article 329 item 25 hereof, shall apply under the conditions from this Article to the equipment and live animals which are temporarily imported due to intended uses from Addendum 29 hereto.
- (2) Temporary importation of goods referred to in paragraph 1 of this Article shall be approved where the following requirements are met:
 - 1. animals are property of the persons with the registered office or residence outside the customs territory;
 - 2. equipment is the property of the person with the registered office in a neighboring near-border area, bordering with the customs area;
 - 3. beasts of burden, imported by the person with the registered office in a neighboring near-border area, bordering with the customs area, with the purpose of the conduct of activity on the land in the

customs territory, such as agricultural or forestry activities, including clearing and transportation of wood or raising of fish;

(3) By way of derogation from existing international agreements, near-border area means the area which, in the crow's line, does not enter the inside of the country by more than 15 km from the frontier. Local communities, whose part of the area is located in such territory, shall be in its entirety deemed to be a part of such near-border area.

Article 344
(material for entertainment of sailors)

(1) Temporary importation with full exemption from payment of customs debt pursuant to Article 329 item 26 hereof shall apply under the conditions from this Article to the material for entertainment of sailors.

(2) In application of this Article, the following terms shall have the following meanings:

1. "entertainment material" is the material for the conduct of cultural, educational, recreational, religious, or sports activities of sailors;
2. "sailors" are persons who are on the vessel and who are responsible for the operation or services of the vessel on the sea.

(3) List of the goods which may be the material for entertainment of sailors is supplied in Addendum 30 hereto.

(4) Temporary importation of goods in accordance with paragraph 1 of this Article, may be approved only where the material for entertainment of sailors is unloaded from the ship in the international marine traffic so that the crew of such ship can temporarily use it on land which the ship is in the port.

Article 345
(goods without commercial value)

(1) Temporary importation with full exemption from payment of customs debt pursuant to Article 329 item 28 hereof shall, under the conditions from this Article, apply to the goods which were temporarily imported in the specific circumstances and without the commercial value.

(2) Sporadic temporary importation of the goods whose value does not exceed € 400 shall be deemed to be for specific circumstances without economic significance, if the goods are temporarily imported for maximum three months.

Subdivision 2
Specific provisions pertaining to the goods with partial exemption
from payment of customs debt

Article 346
(when it is not possible to approve exemption from payment of customs debt)

Pursuant to Article 145 paragraph 2 of the Customs Law, it shall not be possible to approve partial or full exemption from payment of import duties for:

1. consumer goods;
2. the goods for which, at the submittal of the declaration for instigation of temporary importation, it is already found that it is not intended for re-exportation from the customs territory.

Subdivision 3
Issuance of the approval for temporary importation

(a) routine procedure

**Article 347
(request)**

Request for instigation of the procedure of temporary importation shall be filled out pursuant to Article 176 hereof, on the form whose content corresponds to the model from Addendum 12D hereto. Request may be submitted by a person who has been issued the approval, in accordance with Articles 94 and 141 of the Customs Law.

**Article 348
(issuance of approval)**

Save in the events referred to in Article 351 hereof, the approval pursuant to Article 179 hereof shall be issued by the customs authority which is territorially competent considering the registered office of the applicant, on the form whose content corresponds to the model from Addendum 13D hereto.

**Article 349
(validity of approval)**

(1) The customs authority shall define the validity period of the approval for each individual case, taking into account specific needs of the applicant.

(2) Temporary importation with partial exemption may be approved for the goods which remain the property of a foreign person and which is not specified in Article 324 hereof.

**Article 350
(the timeline for re-exportation)**

(1) When issuing the approval, the customs authority shall specify the timeline within which temporary imported goods must be defined new, allowed use or utilization, taking into account the timelines prescribed in Article 143 paragraph 2 of the Customs Law, other timelines prescribed herein and the time needed to attain the purpose of temporary importation.

(2) Justifiable case referred to in Article 143 paragraph 3 of the Customs Law shall be deemed to be any event because of which the goods must be used for a longer time, with the intent to attain the purpose of temporary importation.

(3) In the event of the prolongation of the timeline for temporary importation, account should be taken of the circumstances which have prevented the approval holder for re-exporting the goods within a particular timeline.

(b) Simplified procedure

**Article 351
(customs declaration as the request)**

(1) This Article may be applied when a request for approval of temporary importation with full exemption from payment of customs debt is to be submitted, save in the event of goods without economic significance referred to in Article 345 hereof.

(2) Save in the event of the received simplified procedure referred to in Article 84 of the Customs Law, authorized customs authority may approve that the declaration for instigation of the procedure of

temporary importation be deemed to be a request for approval of the customs procedure for temporary importation of goods. In such event, the receipt of the declaration shall be deemed to be the issuance of approval, provided the requirements for its issuance are met.

(3) Authorized customs authority shall issue approval for the procedure of temporary importation in the form of a note on the declaration.

(4) To the declaration referred to in paragraph 2 of this Article, the declarant shall append the document containing the following data, provided the same data are not already provided in box 44 of the unique customs document:

1. where the applicant for the approval of temporary importation is not at the same time the declarant - name, namely company and address, namely registered office of the applicant, and, if necessary, the owner of goods;
2. where the user of goods is not at the same time the applicant or the declarant - name, namely the company and address, namely registered office of the user of goods;
3. legal grounds, on the basis of which temporary importation of goods is being requested;
4. envisaged timeline for the duration of temporary importation of goods;
5. place of using the goods;
6. whether the goods will be transported within the customs territory pursuant to Article 370 hereof.

(5) Articles 177, 183 and 184 hereof shall accordingly apply to the request referred to in paragraph 1 of this Article.

Article 352 **(written statement upon the spoken declaration)**

(1) In the events referred to in Article 69 paragraph 1 item 3 of the Customs Law and the regulations passed on the basis of Article 69 paragraph 2 of the Customs Law, the declarant shall, with the customs authority with which it has submitted a spoken declaration, submit a written statement containing the following data:

- a) his name and address, namely company and registered office
- b) trade description of goods
- c) value of goods
- d) envisaged period within which the goods shall remain in the customs territory
- e) precise data about the number of copies of each individual type of goods
- f) place at which the goods referred to in this Article will be located in the course of temporary importation;
- g) date and signature of the declarant.

(2) The declarant shall submit to the customs authority the statement referred to in paragraph 1 of this Article in two copies; one copy shall be retained by the customs authority, and the other shall be confirmed and returned to the declarant.

(3) Spoken declaration for temporary importation shall, in such even, be deemed to be the request, and the statement referred to in paragraph 2 of this Article shall be deemed to the issuance of approval.

(4) Statement pertaining to the animals and equipment referred to in Article 343 hereof may be used for one year, for all the introductions in the customs territory. In such event, the statements shall be submitted with the customs authority each year before the first temporary importation was made.

Article 353 **(carnet)**

(1) Submittal of ATA carnet shall be deemed to be the submittal of the request for approval of temporary importation, and acceptance of ATA carnet by the customs authority shall be deemed to be the approval for the use of the procedure of temporary importation of goods.

(2) The goods which may be temporary imported in accordance with paragraph 1 of this Article are listed in Addendum 31 hereto.

(3) The customs authority may accept ATA carnet only if:

a) if it was issued in the country which is a signatory of the ATA Convention or Istanbul Convention and confirmed by the guarantor association which an integral part of the international chain of guarantor associations.

b) if it is confirmed by the customs authority at the front cover, as designated for such purposes,

c) it is valid for the entire customs territory.

Article 354

(personal articles of passengers and articles for sports – conclusive act)

(1) For personal articles of passengers and for articles for sports referred to in Article 341 hereof, temporary importation shall be approved without a written or spoken request or approval. In such event, the conclusive acts envisaged in the regulation passed on the basis of Article 69 paragraph 2 of the Customs Law, shall be deemed to be the request for temporary importation, and absence of the intervention by the customs authority shall be deemed to be the approval.

(2) Where, in the events referred to in paragraph 1 of this Article, high levels of customs debt are involved, Article 352 hereof shall apply.

(3) The high level of import duties referred to in paragraph 2 of this Article shall be deemed to be the amount exceeding € 500.

Subdivision 4

Instigation of procedure

(a) General

Article 355

(submittal of declaration)

(1) Save in the event referred to in Articles 351 to 353 hereof, declaration for instigation of the procedure of temporary importation shall be submitted with one of the customs authorities of the instigation of procedure, as specified in the approval.

(2) In the events referred to in Articles 351 or 352 hereof, the declaration referred to in Article 357 hereof, or the statement, shall be submitted with the authorized customs authority.

(3) In the events referred to in Article 353 hereof, for the purposes of surrendering the goods to the procedure of temporary importation, ATA carnet shall be submitted with the authorized customs authority of entry:

- where authorized customs authority is not able to check whether all requested requirements for the procedure of temporary importation are met, or
- if the customs authority of entry is not able to act as the authorized customs authority, it shall, as the specified customs authority, approve that the goods be transferred to the customs authority of destination, which is able to check whether all requested requirements are met.

Article 356
(exemption from submittal of the security instrument)

- (1) Pursuant to Article 189 of the Customs Law, the customs authority shall, when issuing the approval, decide about the level of the security instrument.
- (2) By way of derogation from paragraph 1 of this Article, the customs authority shall not request the submittal of security instrument :
1. if the procedure of temporary importation was instigated on the basis of a spoken declaration;
 2. if it pertains to the procedure of temporary importation of the material which is property of air, ship, or railway companies, or the property of postal services, and if they are used in international traffic, provided such materials are visibly marked.
 3. if it pertains to the procedure of temporary importation of packaging which is imported empty and which is clearly marked in such a manner that those marks cannot be replaced or destroyed, provided the re-exportation of these packaging, with application of trade practice, shall not lead to the breach of regulations;
 4. if it pertains to the procedure of temporary importation the material for assistance in the event of disasters pursuant to Article 336 hereof.
 5. if it pertains to the procedure of temporary importation of the equipment for radio and TV broadcasting, and vehicles specially equipped for such purposes, provided they are imported by foreign media with the purpose of preparing or broadcasting the program in the customs territory.
 6. if it pertains to the procedure of temporary importation of instruments and appliances needed by doctors to provide health care to the patients, provided they are declared pursuant to Article 330 paragraph 1 item 3 hereof.
 7. if it pertains to the goods which is in the procedure of temporary importation on the basis of ATA carnet.

Article 357
(security)

- (1) The customs authority which has issued the approval for instigation of procedure, shall be submit a security instrument for any customs debt that might be incurred.
- (2) The customs authority, which has issued the approval, shall release the security after it has received a copy, confirmed by the customs authority of the conclusion of procedure, accompanied by:
- copy 3 of the declaration of re-exportation, or
 - copy of the document with which other customs allowed treatment or utilization was instigated for the goods, or, if there is no such document, some other document on the basis of which the customs authority can see that other customs allowed treatment or utilization was instigated for the goods.

(b) Routine procedure

Article 358
(declaration)

- (1) Declaration referred to in Article 355 hereof shall be filled out in accordance with the regulations passed on the basis of Article 69 paragraph 2 of the Customs Law.
- (2) Save in the events referred to in Article 351 hereof, description of the goods in the declaration referred to in paragraph 1 of this Article shall correspond to the data in the approval.
- (3) When Article 355 paragraph 3 hereof is applied, the authority of the instigation of procedure shall:
- a) check the information from boxes A to G of the entry coupon

- b) fill out the talon and box H of the entry coupon; end date for re-exportation of goods, which is to be inserted in box H (b) shall not be the date which is after the validity date of ATA carnet;
- c) in box H (e) of the re-exportation coupon, the name of the customs authority of entry of goods shall be inserted, and
- d) entry coupon shall be retained.

(c) Simplified procedure

**Article 359
(submittal of declaration)**

Simplified procedures referred to in Article 84 of the Customs Law shall be applied in accordance with Articles 157 and 158 hereof.

**Subdivision 5
Conclusion procedure**

**(a) General provisions pertaining to the customs allowed uses or
utilizations referred to in Article 97 of the Customs Law.**

**Article 360
(goods with partial exemption from payment of customs debt)**

Before new, customs allowed treatment or use for the goods in the procedure of temporary importation with partial exemption from payment of customs debt is approved, the customs debt shall be paid pursuant to Article 146 of the Customs Law.

**Article 361
(specific cases of the conclusion of procedure)**

- (1) It shall be deemed that the procedure of temporary importation for the goods referred to in Article 332 hereof has been concluded when these goods are used up, destroyed or distributed among the audience at an event free of charge. The type of goods and products referred to in Article 332 paragraph 1 item 5 hereof shall be in compliance with the nature of the event, number of visitors, and the scope of the participation of exhibitors.
- (2) Paragraph 1 of this Article shall not be applied for alcoholic drinks, tobacco products, and mineral oils.

(b) Routine procedure

**Article 362
(submittal of the declaration for conclusion of procedure)**

- (1) Save in the events where Articles 351 to 353 hereof apply, the declaration for conclusion of the procedure of temporary importation shall be submitted with one of the customs authorities specified in the approval.
- (2) Where Articles 351 or 352 hereof apply, the declaration referred to in paragraph 1 of this Article, namely the statement, depending on the specific case, shall be submitted with the authorized customs authority.
- (3) Where Article 353 hereof applies, ATA carnet shall be submitted to the authorized customs authority for the conclusion of procedure.

(4) Surveillance, namely authorized customs authority may approve that the declaration referred to in paragraph 1 i 2 of this Article be submitted with other customs authority.

Article 363
(filling out the declaration)

(1) Declaration, namely application referred to in Article 362 paragraphs 1 and 2 hereof, shall be filled out in accordance with the provisions on filling out the declaration, namely application for the requested allowed customs treatment or use.

(2) Description of the goods in the declaration referred to in Article 362 shall correspond to the data in the approval.

(3) Where Article 362 paragraph 3 hereof applies, the authority of the conclusion of procedure shall be under obligation to:

- a) fill out the talon and box H of the re-exportation coupon, and
 - b) retain the re-exportation coupon and without delay return it to the authority specified in box H
- (e).

(c) Simplified procedure

Article 364
(conclusion of procedure)

Simplified procedures referred to in Article 84 of the Customs Law shall be applied pursuant to Article 160 hereof.

Subdivision 6
Provisions on payment of customs debt

Article 365
(moment for determination of customs debt)

In the event when the declaration is submitted for putting into free circulation the goods which were subjected to the procedure of temporary importation, the customs debt shall be calculated pursuant to Article 147 paragraphs 1 and 3 of the Customs Law. In such event, the moment applicable for determination of customs debt is the receipt of the declaration for putting the goods into free circulation.

Article 366
(compensation interests)

Where the customs debt has incurred for the goods which were previously subjected to the procedure of temporary importation, the compensation interests shall not be calculated nor collected, pursuant to the provisions of the Customs Law and the provisions hereof.

Article 367
(irregularities in ATA carnet)

In the event of any irregularities in the course of or pertaining to the procedure of temporary importation which was allowed on the basis of ATA carnet, the provisions pertaining to the use of ATA carnet as the transit document shall accordingly apply for the payment of incurred customs debt.

Subdivision 7
Administrative cooperation of customs authorities

Article 368
(procedure for introduction in the free zone - warehouse)

Where the imported goods were introduced into free zone - warehouse, or one of the procedure of disposal was instigated for such goods and the procedure of temporary importation was concluded with the latter, then in the box provided for the description of goods in the document pertaining to the customs allowed treatment or utilization, or if it pertains to simplified procedures, inserted in the commercial document or records used as the appendix to the information about specific procedure, shall be the following designation:

- PU goods

Article 369
(transfer of rights and obligations with regard to temporary imported goods, to other person)

(1) Pursuant to Article 98 of the Customs Law, the customs authority may approve that the rights and obligations of the holder of approval for temporary importation of goods, be transferred to other person, provided such person meets all prescribed requirements for approval of the procedure of temporary importation, for such goods.

(2) On the transfer of rights and obligations referred to in paragraph 1 of this Article, the customs authority shall decide on the basis of the request of approval holder. If the customs authority approves the transfer, it shall indicate such fact on the declaration for instigation of the procedure of temporary importation.

(3) The approval of transfer of rights, the obligations of former approval holder, arising from the transferred procedure of temporary importation, shall cease to exist.

(4) The timeline specified in the declaration for temporary importation shall not be extended because of the transfer of rights and obligations.

Article 370
(transportation of goods in the procedure of temporary importation)

(1) Temporarily imported goods may be transported across the customs territory in accordance with the provisions on the transit customs procedure, regardless whether the transportation of goods within one approval for temporary importation is what is taking place, or the transportation within the transfer of rights and obligations from one approval holder to the other approval holder.

(2) By way of derogation from paragraph 1 of this Article, temporarily imported goods may be transported across the customs territory on the basis of the approval for relocation of temporarily imported goods, which is issued in accordance with paragraphs 3 and 4 of this Article. The approval for relocation of temporarily imported goods shall be issued within the approval referred to in Article 348 hereof.

(3) In accordance with paragraph 2 of this Article, the transportation of temporarily imported goods from the customs authority of the instigation of procedure to the customs authority of the conclusion of procedure shall take place without specific formalities and without conclusion of the procedure. The approval holder shall be responsible for the relocated goods and under obligation to announce the transportation of temporarily imported goods in advance, in the manner which the customs authority has specified in the approval.

(4) In accordance with paragraph 2 of this Article, the customs authority may, provided proper implementation of the customs procedure of temporary importation is not adversely affected, approve that the temporarily imported goods be without specific formalities transported from the customs authority of

the instigation of procedure to the place where the temporarily imported goods will be used, and from such place to the customs authority of the conclusion of procedure.

**Subdivision 8
Renewal of ATA carnet**

**Article 371
(spare ATA Carnet)**

(1) Where it finds that it shall not be possible for the procedure of temporary importation to be concluded within the validity period of ATA carnet because the ATA carnet holder will not be able to re-export the goods, the organization which has issued the ATA carnet shall issue a replacement of the carnet. Holder of ATA carnet shall be under obligation to return the original carnet to the organization which has issued it.

(2) Spare ATA carnet shall be submitted to the competent customs authority, according to the place where the goods are located. The customs authority shall be under obligation to perform the following formalities:

a) invalidate the original ATA carnet, in such a manner that it without delay returns the re-exportation coupon to the customs authority of the instigation of the procedure of temporary importation;

b) accept the spare ATA carnet and retain the entry coupon after inserting the final date of re-exportation specified in the original document, and any extensions thereto, as well as the number of the original ATA carnet.

(3) When the procedure of temporary importation is concluded, the customs authority of the conclusion of procedure shall carry out necessary formalities pursuant to Article 363 hereof, provided the re-exportation coupon of the spare ATA carnet is without delay returned to the customs authority which has accepted the spare ATA carnet.

(4) On issuance of spare ATA carnet, the issuer shall decide. If the validity period of original ATA carnet expires and the organization which has issued it does not want to issue a spare ATA carnet, the customs authority shall request that customs formalities referred to in Articles 347 to 359 hereof be carried out.

**Division 3
Temporary importation of the means of transportation**

**Subdivision 1
Temporary importation with full exemption from payment of customs debt**

**Article 372
(general)**

(1) Temporary importation with full exemption from payment of customs debt pursuant to Article 329 item 29 hereof shall apply to the means of transportation under this heading.

(2) Save in the events referred to in Article 373 paragraph 7 item 2, Article 374 paragraphs 10 and 11, Article 376 paragraph 5, and Article 378 paragraph 6 hereof, the means of transportation referred to in items a) to d) of this subdivision shall not be allowed to sell, lend, borrow, or give to be used by a third party, in the customs territory.

(a) Means of road transportation

**Article 373
(specific requirements for temporary importation of road commercial vehicles)**

- (1) Temporary importation in accordance with this division shall apply to commercial road vehicles.
- (2) In application of this Article, the term "vehicles" shall include all road vehicles and trailers which may be connected to such vehicles.
- (3) Save in the events referred to in paragraph 4 of this Article, commercial road vehicles may be temporarily imported in accordance with paragraph 1 of this Article:
 1. if they are temporarily imported by a person with the registered office outside the customs territory or if they are temporarily imported for his account;
 2. if they are used for commercial purposes by person referred to in item 1 of this Article or if they are being sued for his account;
 3. if they are registered outside the customs territory on the name of the person with registered office outside the customs territory. If the vehicle is not registered, it shall be deemed that this requirement is met only if the respective vehicle belongs to a person with registered office outside the customs territory; and
 4. if they are used exclusively for the transportation which starts or ends outside the customs territory.
- (4) If the trailer is trailed by a vehicle registered in the customs territory, temporary importation may be approved even if the requirements from items 1 and 2 paragraph 3 of this Article are not met.
- (5) Vehicles referred to in paragraph 1 of this Article may, if the requirements referred to in paragraph 3 of this Article are met, remain in the customs territory for such a time period which is needed for the repairs because of which the temporary importation (e.g. transportation, entry and exit of passengers, loading, unloading of goods, transportation and maintenance of vehicles) was requested to be performed.
- (6) A person who, in accordance with paragraph 3, items 1 and 2 of this Article, temporarily imports and uses a road vehicle for the account of other person with the registered office outside the customs territory, shall hold the appropriate authorization.
- (7) Without prejudice to paragraph 3 of this Article may:
 1. in accordance with paragraph 6 of this Article, a commercial road vehicle may be driven by a natural person with permanent residence in the customs territory;
 2. customs authorities may:
 - in exceptional cases, approve to a person with the registered office in the customs territory, to temporarily import and use the commercial road vehicle in the period to be specified by the customs authority in accordance with the circumstances,
 - approve to a natural person with permanent residence in the customs territory, employed with a person with the registered office outside the customs territory, to temporarily import and use the road vehicle which is the property of his employer, for commercial purposes. Such temporarily imported vehicle may be used for private purposes, if it pertains to sporadic, additional use, besides the commercial use, and if such use was agreed in the employment contract.
 3. use the commercial road vehicles in domestic traffic, provided the regulations governing traffic allow such use.

Article 374
(specific requirements for temporary importation of private road vehicles)

- (1) Temporary importation in accordance with this division shall apply to all private road vehicles.
- (2) In implementation of this Article, the term "vehicles" shall include all road vehicles, including caravans and trailer which are connectable to such vehicles.
- (3) Temporary importation may, in accordance with this division, be approved:

1. if they are temporarily imported by a person with permanent residence or registered office outside the customs territory;
2. if they are used, for his private purposes, by a person referred to in item 1 of this Article, and
3. if they are registered outside the customs territory on the name of the person with permanent residence or registered office outside the customs territory. If the vehicle is not registered, it shall be deemed that this requirement is met only if the respective vehicle is the property of a person with registered office or residence outside the customs territory.

(4) By way of derogation from paragraph 3 of this Article:

1. the procedure of temporary importation shall be approved in the event of vehicles with the status of customs goods, which are temporarily registered in the customs territory with the intend of re-exportation and which have the registration plates issued on the name of a person with the registered office outside the customs territory;

2. the customs authority may approve, to a natural person with permanent residence outside the customs territory employed with the person with the registered office outside the customs territory, to temporarily import and use a vehicle registered on the name of the employer for personal needs or to repay the vehicle in installments, if the use is not defined as a commercial use and exclusively provided it was agreed in the employment contract.

(5) The procedure of temporary importation of a private road vehicle may be approved:

1. if private vehicle is registered in the country of permanent residence of the user of vehicle who regularly uses the vehicle in the customs territory to travel from his place of residence to the place of work and vice versa. The approval shall be issued without time restrictions;

2. if a student uses a private vehicle registered in the country of his permanent residence in the customs territory where he is staying because of his studies exclusively;

(6) Temporary importation of vehicles may, in accordance with this Article, save in the event referred to in item 1 paragraph 5 of this Article, be approved:

1. for the time period of maximum six months (with or without interruptions) in the period of twelve months, or

2. in the event referred to in item 2 paragraph 5 of this Article, for the time period in which the student, because of his studies, remains in the customs territory.

(7) For the persons who stay in the customs territory to perform some specific, time-limited activities, provisions of item 2 paragraph 5 and item 2 paragraph 6 of this Article shall be taken into account accordingly.

(8) In accordance with items 1 and 2 paragraph 3 of this Article, it shall not be allowed to lend, borrow, or give to be used by third persons in the customs territory for the purposes other than the purposes of immediate re-exportation the temporarily imported private vehicles after they are imported; namely, it shall not be allowed to, such vehicles which at the moment of importation were borrowed, rented, lent, or given to be used by a third person, again give to be used by third person for the purposes other than the purpose of immediate re-exportation.

(9) By way of derogation from paragraph 8 of this Article, passenger vehicles which are the property of a rent-a-car company with the registered office outside the customs territory may be rented to natural persons with permanent residence outside the customs territory, for the purpose of re-exportation within the timeline specified by the customs authority.

(10) By way of derogation from paragraph 8 of this Article, it shall be allowed that:

1. the temporarily imported private vehicles, which are already subjected to the procedure of temporary importation, be used by a spouse or member of immediate family of a natural person with

permanent residence outside the customs territory, provided such persons also have usual residence outside the customs territory;

2. the temporarily imported private road vehicles, which are already subjected to the procedure of temporary importation, be from time to time used by persons with permanent residence in the customs territory, provided they temporarily use the private vehicle on behalf and according to the explicit instructions of the approval holder, only at the time when the approval holder is also in the customs territory.

(11) By way of derogation from Article 372 hereof:

1. procedure of temporary importation referred to in paragraph 9 of this Article may be approved to a natural person with permanent residence in the customs territory, and, also, a person employed with a rent-a-car company with the registered office in the customs territory may return the vehicle from the customs territory.

2. natural person with permanent residence in the customs territory, for the purposes of returning to the customs territory, may rent or borrow a vehicle for private use, provided the requirements referred to in item 3 paragraph 3 of this Article are met. The timeline within which the vehicle must be re-exported shall be specified by the customs authority and taking into account the circumstances.

3. the customs authority may approve temporary importation in accordance with paragraph 4 of this Article for a vehicle to be used by a natural person with permanent residence in the customs territory for the purpose of preparing to move again to his permanent residence outside the customs territory, only provided the following requirements are met:

- the person submits evidence of changing the place of residence, and
- the vehicle was exported within three months after its registration date.

(12) In application of item 1 paragraph 6 of this Article, to cease the timeline within which a temporarily imported vehicle may remain in the customs territory, the user of the procedure of temporary importation shall duly notify the customs authority and act in accordance with the measures specified by such authority with the purpose of preventing the temporary use of vehicle.

Article 375 (riding animals and harness animals)

(1) In temporary importation of riding animals and harness animals, and vehicles drawn by such animals, Article 374 paragraph 1 to 11 hereof shall accordingly apply.

(2) Temporary importation in accordance with this Article may be approved for maximum three months.

(b) Means of railway transportation

Article 376 (specific requirements for temporary importation of the means of railway transportation)

(1) Temporary importation in accordance with this division shall apply to the means of railway transportation.

(2) In implementation of this Article, the means of railway transportation shall include the fire locomotive, the railway cars and compositions, as well as railway cars of any type, as used for transportation of persons or goods.

(3) Temporary importation shall, in accordance with paragraph 1 of this Article, be approved if the means of railway transportation:

1. are property of persons with the registered office outside the customs territory, and

2. are registered in a railway network outside the customs territory.
- (4) The means of railway transportation may remain in the customs territory for maximum 12 months.
- (5) Without prejudice to Article 372 hereof:
 1. the means of railway transportation may be put on disposal of persons with the registered office in the customs territory, provided they are using them in concert, in accordance with the contract on the basis of which any railway network may use the locomotives and railway cars of other networks as if they were the property of such network, or
 2. the customs authority may, in exceptional cases, approve to a person with the registered office in the customs territory to, for a limited period of time, import and use the railway cars for transportation of goods in the procedure of temporary importation.

(c) Aircrafts

Article 377 (specific requirements for temporary importation of civil aircrafts)

- (1) Temporary importation in accordance with this division shall apply to aircrafts.
- (2) Temporarily imported civil aircrafts may remain in the customs territory within the timeline which is required to perform the activities because of which the temporary importation of aircraft was requested (e.g. transportation, entry and exit of passengers, unloading and loading of goods, transportation and maintenance).
- (3) To civil aircrafts intended for transportation by air upon payment and/or rental, Article 373 paragraphs 6 and 7 hereof shall accordingly apply. The customs authority may, in exceptional cases, approve that a person with the registered office in the customs territory temporarily imports and uses the aircraft within the timeline to be specified by the customs authority in accordance with the circumstances.
- (4) To the temporarily imported civil aircrafts of general category that are used for private purposes, Article 374 paragraph 3 hereof shall accordingly apply.
- (5) Civil aircrafts of general category referred to in paragraph 4 of this Article may remain in the customs territory for maximum six months (with or without interruptions) in a period of twelve months.
- (6) Article 374 paragraphs 8 to II hereof shall accordingly apply to civil aircrafts of general category.

(d) Vessels in marine traffic and traffic on inland waters

Article 378 (specific requirements for temporary importation of vessels)

- (1) Temporary importation in accordance with this division shall apply to the vessels for marine traffic and traffic on inland waters.
- (2) Temporarily imported vessels referred to in paragraph 1 of this Article may remain in the customs territory within the timeline which is required for performance of the activities because of which their temporary importation was requested (e.g. transportation, entry and exit of passengers, unloading and loading of goods, transportation and maintenance).
- (3) To commercial vessels, Article 373 paragraphs 6 and 7 hereof shall accordingly apply. First of all, in exceptional cases, the customs authority may approve that a person with registered office in the customs territory temporarily imports and uses the commercial vessel within the time period to be specified by the customs authority in accordance with circumstances of each individual case.

(4) To vessels referred to in paragraph 1 of this Article, which are used for private purposes, Article 374 paragraph 3 hereof shall accordingly apply.

(5) Vessels referred to in paragraph 4 of this Article remain in the customs territory for maximum six months (with or without interruptions) in a period of twelve months.

(6) To the vessels for private purpose, Article 374 paragraphs 8 to 11 hereof shall accordingly apply.

(e) Palettes

Article 379

(specific requirements for temporary importation of palettes)

(1) Temporary importation in accordance with this division shall apply to the palettes.

(2) Palettes, the identity of which is possible to be determined, may remain in the customs territory for maximum twelve months, if the declarant does not request a shorter time period of temporary importation.

(3) Palettes, the identity of which it is not possible to determine, may remain in the customs territory for maximum six months, if the declarant does not request a shorter timeline for temporary importation.

(f) Containers

Article 380

(specific requirements for temporary importation of containers)

(1) Temporary importation in accordance with this division shall apply to the containers for transportation of goods, sealed with customs seals, or the containers marked with suitable marks, if they are temporarily imported for the account of their owners, users, or their respective agents.

(2) Temporary importation of containers, other than included in paragraph 1 of this Article, shall be allowed on the basis of the approval of the customs authority.

(3) Temporarily imported containers may remain in the customs territory for maximum twelve months.

(4) The containers which are in the procedure of temporary importation may be used in the domestic circulation before they are re-exported from the customs territory. Containers may be used only once in the time period within which they are located in the customs territory and then only for transportation of the goods loaded in the customs territory and to be unloaded in such territory, provided they would routinely go across this territory unloaded.

(5) By way of derogation from the provisions of Article 384 paragraph 1 hereof, additions to the container and usual equipment of the container may be imported together with the container even if they are to be re-exported separately at a later date, or they may be used together if the intent is that they are re-exported together with the container.

(6) Paragraph 4 of this Article shall be applied in accordance with the instructions issued by the Customs Administration.

Article 381

(additional cases)

(1) Article 380 paragraph 1 hereof, shall apply to containers regardless whether the transportation of goods under customs seal was approved for them, provided the following data are attached to a clearly visible place:

1. data about the owner, namely user;

2. identification numbers and marks of the container, namely owner or user;
3. weight of the container, including any durably attached equipment, and
4. the country to which container belongs.

(2) The data referred to in paragraph 1 item 3 of this Article shall not be attached to the replaceable elements that are used in combined railway-road transportation, and the data referred to in item 4 of this Article shall not be attached to the containers used for transportation by air.

(3) The country to which the container belongs may be indicated by a full name or by ISO alpha-2 code for the specific country, as designated in the International Standard ISO 3166, or by characteristic initials used for the country in which the motor vehicle in international traffic is registered, or by the numbers - in the case of replaceable elements used in combined railway-road transportation. The identity of the owner or person managing the container may be indicated by full name or using specific identification, not including symbols such as emblems or flags.

Article 382 **(containers - transportation under customs seal)**

(1) For the containers:

1. which, in addition to the data referred to in Article 381 hereof, contain the following data that refer to the verification plate in accordance with the rules referred to in paragraph 2 of this Article:

- manufacturers series number, and
- if they are covered by type verification, identification number or letter of the type;

2. which meet the technical requirements referred to in paragraph 2 of this Article, and

3. which Montenegro, or other country from Addendum 32 hereto, has confirmed in accordance with the procedure referred to in paragraph 2 of this Article, shall be deemed to be approved for transportation under the customs seal.

(2) Technical regulations for the containers which are approved for transportation under the customs seal and the procedures pertaining to such approval shall be in compliance with the rules envisaged in parts I and II of Addendum 7 to the TIR Convention. All applicable amendments to Addendum 7 of the TIR Convention shall apply and these regulations shall apply in accordance with the explanations in the part III to this Addendum.

(3) Where it is found that approved containers do not meet the requirements referred to in paragraph 2 of this Article, or if the container has a major flaw and does not meet the standards under which the transportation under the customs seal was approved, the customs authority shall take measures in accordance with Addendum 33 hereto.

Article 383 **(temporary importation of spare parts, add-ons and usual equipment)**

(1) Temporary importation in accordance with this division shall apply to usual spare parts, add-ons and usual equipment for the means of transportation, including the tools for loading, safeguarding or storing the goods in the means of transportation, regardless whether spare parts, add-ons and equipment are imported together with the means of transportation or separately.

(2) The spare parts which are temporarily imported together or separately from the means of transportation for which they are intended may be used only for smaller repairs and smaller maintenance work on such means of transportation.

(3) Regular repairs and maintenance of the means of transportation, as required for the time period within which the means of transportation is located in the customs territory, shall not include the changes in the context of Article 142 of the Customs Law and may be performed within the procedure of temporary importation.

Subdivision 2
Approval for application of procedure

Article 384
(Approval)

(1) Save in the events referred to in Article 379 paragraph 3 and Article 380 paragraph 2 hereof, the procedure of temporary importation for the means of transportation shall be approved without written request or approval.

(2) In the events referred to in paragraph 1 of this Article, the conclusive acts determined by the regulations passed on the basis of Article 69 paragraph 2 of the Customs Law shall be deemed to be the request, and the absence of intervention by the customs authority shall be deemed to be the approval for temporary importation of the means of transportation.

Article 385
(specific cases)

(1) Approval for temporary importation of the palettes referred to in Article 379 paragraph 2 hereof and containers referred to in Article 380 paragraph 1 hereof, may be issued pursuant to Article 384 hereof, provided the participant in the procedure:

a) has a representative office in the customs territory and provides to the customs authorities the data which provide for the identification of his representative office and the scope of the representative office's authorizations;

b) at the request of the customs authority, provide the information about place and time of introduction of palette and container in the customs territory, about place and time of their removal from the customs territory, and about the movement of palette and container in the customs territory.

Article 386
(specific cases of the approval for palettes and containers)

1) In the events referred to in Article 379 paragraph 3 and Article 380 paragraph 2 hereof, the user, namely his attorney, shall be under obligation to submit with the competent customs authority a written request for temporary importation of palette, namely container, with the following data:

- a) name, namely company and address of the user, namely attorney;
- b) statement by way of which he undertakes to comply with the requirements referred to in Article 385 item b) hereof; and
- c) in the events referred to in Article 379 item 3 hereof, number and description of the palette.

(2) Request referred to in paragraph 1 of this Article may be general or cover several cases of temporary importation of containers, namely palettes.

(3) If it pertains to a single case of temporary importation, request referred to in paragraph 1 of this Article may be replaced by the submittal of statement referred to in Article 389 item 2 hereof.

(4) The customs authority shall decide on the request referred to in paragraph 1 of this Article and, if necessary, issue general approval for temporary importation. Specified in the approval shall be the manner in accordance with which the user of right shall be under obligation to provide the data referred to in Article 385 item b) hereof.

(5) Approval referred to in paragraph 5 of this Article may be issued only for such containers the identity of which is possible to determine at re- exportation.

(6) Where approval is issued for a single temporary importation, it shall be deemed that the customs authority has, instead of issuing the specific approval referred to in paragraph 4 of this Article, issued the approval by accepting the statement referred to in Article 389 item 2 hereof.

Article 387
(extension of timelines for temporary importation)

(1) Pursuant to Article 143 paragraph 3 of the Customs Law, deemed to be the exceptional circumstances in temporary importation of the means of transportation shall be the circumstances referred to in Article 350 paragraph 2 hereof.

(2) Where the user of the palette referred to in Article 379 hereof or the container referred to in Article 380 hereof demonstrated that the palettes, namely containers were not used for a particular period of time, such non-use shall be deemed to be the exceptional circumstance on the basis of which the timeline for temporary importation may be extended.

Subdivision 3
Instigation of procedure

Article 388
(instigation of the procedure for means of transportation)

(1) Procedure of temporary importation for the means of transportation shall be instigated by the conclusive acts provided by the regulations passed on the basis of Article 69 paragraph 2 of the Customs Law.

(2) Pursuant to Article 98 of the Customs Law, it shall not be necessary to provide a security instrument for the temporary importation of the means of transportation for which the declaration was not submitted.

Article 389
(additional measures of customs surveillance)

By way of derogation from provisions Article 388 paragraph 1 hereof, the customs authority which at the time of the instigation of the procedure of temporary importation for the means of transportation doubts, on the basis of the conducted control, that the obligations in respect of re- exportation will be fulfilled, it may take additional measures of customs surveillance:

1. to request that written declaration be submitted in accordance with the regulations passed on the basis of Article 69 paragraph 2 of the Customs Law, or other document which, in accordance with international covenants, may replace the declaration;

2. to, in the case of temporary importation of container, request that the declarant, when giving the spoken declaration, submits the statement containing:

- name, namely company and registered office of the user or his attorney,
- the data necessary for determination of the identity of container, and
- container number and quantity, type of spare parts, add-ons and usual equipment;

3. in the event of temporary importation of spare parts, add-ons, and equipment referred to in Article 383 hereof, which are temporarily imported separately from the means of transportation for which they are intended – submittal of declaration or other document in accordance with item 1 of this paragraph;

4. submittal of the security instrument, if it has taken any of the measures referred to in item 1 do 3 of this paragraph and doubts that the payment of the customs debt that might be incurred shall be made.

Article 390

(means of transportation for which the procedure of temporary importation was instigated as the conclusion procedure of inward processing)

- (1) The means of transportation for with the procedure of temporary importation was instigated as the conclusion procedure of inward processing, shall be deemed to be the means of traffic introduced into the customs territory.
- (2) The commencement date of the procedure of temporary importation for means of transportation referred to in paragraph 1 of this Article shall be date when they were first used in the procedure.
- (3) For filling out of the form for the conclusion procedure of inward processing, user of the procedure of temporary importation shall issue to the approval holder, for the procedure of inward processing, a certification which shall replace the document referred to in Article 264 hereof.

Subdivision 4 Conclusion procedure

Article 391

For the parts which were replaced in the course of repair or maintenance work, and for new spare parts which were damaged or flawed, such customs allowed procedures or uses may be approved which are approved for importation of goods.

Article 392

In the event when means of railway transportation mentioned in Article 376 hereof and palettes referred to in Article 379 hereof which, in accordance with the agreement, are used in combination, the procedure shall be concluded when customs allowed use or utilization is instigated for the means of railway transportation of the same type, or palettes of the same type or equal value as those which were put on disposal of the persons with the registered office in the customs territory.

Article 393

(conclusion of the procedure of temporary importation for means of transportation)

(1) Where the procedure of temporary importation for means of transportation is instigated pursuant to Article 388 hereof, the procedure shall be concluded:

1. in the event of re-exportation – by the conclusive acts provided by the regulations passed on the basis of Article 69 paragraph 2 of the Customs Law, or

2. in the event of the submittal of declaration or application for other customs allowed use or utilization - in accordance with the regulations applicable to the submittal of declaration for the requested customs allowed use or utilization of goods.

(2) Where Article 389 hereof is applied, the procedure of temporary importation for means of transportation shall be concluded with the surrender of the means of transportation for allowed customs use or utilization, accompanied by the document referred to in Article 389 hereof within the timeline specified by the customs authority with which the declaration, namely this document was submitted.

Division 4 Economic policy measures

Article 394

(application of economic policy measures in temporary importation)

If applicable regulations provide that measures of economic policy be applied in:

1. putting the goods into free circulation - these measures shall not apply to the instigation of the procedure of temporary importation, nor within the time period within which the goods are in the procedure of temporary importation;

2. introduction of goods in the customs territory – these measures shall come into force when the procedure of temporary importation is instigated for the respective goods;

3. exportation of goods – these measures shall not apply when the customs goods are, for the purposes of concluding the procedure of temporary importation, re-exported from the customs territory.

Article 395

In putting the imported goods into free circulation, the measures of economic policy shall apply which are applicable for such goods at the moment when the declaration for putting into free circulation is received.