

**PART 3<sup>1</sup>**  
**ORIGIN OF GOODS**

**Non-Preferential Origin of Goods**

**Article 13**

Non-preferential origin of goods is determined based on the criteria referred to in Articles 24 and 25 of the Customs Law and specific criteria laid down under this Heading.

**1. Section**

**Origin-Changing Processing or Treatment**

**Article 14**

- (1) This Section addresses textile and textile products classified under Customs Tariff Schedule Section XI and some other products, other than textile and textile products, types of processing and treatment procedures which, according to the criteria from Article 25 of the Customs Law, are assigned the origin of the country in which the processing or treatment took place.
- (2) The term "country" may denote a third country, state union, or the Republic of Montenegro (hereinafter: Montenegro).

**Article 15**

- (1) If, according to Article 25 of the Customs Law, origin is established of the textile and textile products classified in Customs Tariff Schedule Section XI, it shall be deemed that the textile or textile products originate from the country in which the complete processing procedure took place.
- (2) The "complete processing procedure" referred to in paragraph 1 of this Article shall be deemed to be processing or treatment due to which the obtained product is

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<sup>1</sup> Only parts related to the Rules of Origin and Customs Valuation are translated into English

classified under the Customs Tariff Schedule tariff number other than the Customs Tariff Schedule tariff number for all materials with no origin that were used within the processing procedure.

- (3) When establishing origin of the products referred to in Addendum 4 to this Decree, the "complete processing procedure" shall be deemed to be only the procedure mentioned in column III of this Addendum, regardless whether the Customs Tariff Schedule tariff number was changed in the processing procedure of these products, in accordance with paragraph 2 of this Article.
- (4) The manner in which the rules referred to in Addendum 4 should be applied is defined in introductory notes in Addendum 3 to this Decree.
- (5) In accordance with this Article, the goods shall not acquire the origin, even though the Customs Tariff Schedule tariff number has been changed due to the processing procedure (minimum or inadequate treatment):
  1. Procedures, needed for preservation of the goods in the unchanged condition in the course of transportation and storing (ventilation, dispersing, drying, removal of decayed parts, etc);
  2. Simple dust removing, straining, or separating, sorting, classifying (including sets compiling), washing, cutting;
  3. – Replacement of packaging and disassembly or assembly of packages;
    - Simple packing in boxes, bags, cases; placement onto the cardboard or wood, etc, and other simple procedures of packing the goods intended for sale;
  4. Labeling and marking the goods or their packaging;
  5. Simple assembly of parts of the goods into the complete product;
6. Combination of two or more procedures referred in items 1 through 5 of this paragraph.

## **Article 16**

- (1) In case of the obtained products, as referred to in Addendum 5 to this Decree, the processing or treatment referred to in Column III of this Addendum shall be deemed to be the processing or treatment that enables acquiring of origin in accordance with Article 25 of the Customs Law.

**Article 17**  
**(Common Provisions for All Products)**

In case when the descriptions from Addendums 4 and 5 to this Decree define that a product acquires the origin if the value of the material with no origin that is used does not exceed a certain percentage of the ex-factory price of the obtained products, when calculating the percentage of participation of the used material, the following terms shall mean as follows:

1. "Value" – the value for customs purposes at the time of importation of the material with no origin, or, if such value is unknown or impossible to establish, the first demonstrable price paid for the material in the country in which the processing is taking place;
2. "Ex-factory price" – the ex-factory price of the obtained product reduced by all local duties that are or are not returnable when exporting the obtained product;
3. "Value acquired based on assembly procedure" means added value due to assembly, including final procedures and testing procedures, as well as procedure of mounting all the parts according to the origin from the country in which all said procedures are implemented, including the profit and general costs incurred in such country due to these procedures.

**2. Section**

**Specific Rules for Spare Parts**

**Article 18**

- (1) The accessories, spare parts, and tools, that are procured together with the equipment, machine, appliance or vehicle, and that are integral part of the standard equipment, shall be deemed to be of the same origin as the equipment, machine, appliance, or vehicle.
- (2) The essential spare parts for the equipment, machines, appliances, or vehicles, that are

## **Article 19**

- (1) The presumption referred to in Article 18 paragraph 2 of this Decree shall be taken into account only if:
  1. that is necessary due to the export to the country of destination, or
  2. inclusion of the essential spare part into the equipment, machines, appliances, or vehicles, in the production process would not prevent such equipment, machine, appliance, or vehicle from acquiring domestic origin or origin of the country in which the production process is taking place.
- (2) The equipment, machines, appliances, or vehicles, referred to in Article 18 of this Decree shall include the goods classified under Customs Tariff Sections XVI, XVII, and XVIII.
- (3) The essential spare parts referred to in paragraph 1 of this Article shall include the parts:
  1. Without which proper functioning of the goods referred to in paragraph 1 of this Article, that have been previously placed in free circulation or exported, would be impossible,
  2. Which are typical for the goods referred to in paragraph 2 of this Article, and
  3. Which are intended for standard maintenance of the goods referred to in paragraph 2 of this Article and for replacement of the identical spare parts that have been damaged or are unusable.

## **Article 20**

### **(Demonstrating the Origin in Case Referred to in Article 18 of this Decree)**

- (1) A person applying for the certificate of origin for spare parts in accordance with Article 18 of this Decree shall enclose to the application:
  1. The statement that the spare parts to which the certificate refers are intended for standard maintenance of the equipment, machines, appliances or vehicles,
  2. Precise information about the equipment, machine, appliance, or vehicle for which the spare part is intended, and
  3. Information about the certificate of origin, that has been issued for the equipment, machine, appliance or vehicle for the maintenance, with regard to the spare part for which new certificate of origin is being requested

- (2) The information referred to in paragraph 1 of this Article must be indicated in the certificate of origin for the imported essential spare parts.
- (3) With regard to the verification of the requirements referred to in Articles 18 and 19 of this Decree, the competent authority may request that the applicant submits additional evidence of his indications, such as invoices or copies of invoices related to the equipment, machines, appliances or vehicles, contracts or other documents demonstrating that the procurement of a certain spare part was carried out within the standard maintenance process.

### **3. Section**

#### **Using the Certificate of Origin**

#### **Article 21**

- (1) The origin of goods, when importing the goods, shall be demonstrated by presentation



## **Article 25**

- (1) The application and certificate of origin referred to in Article 24 of this Decree shall be filled-in by the typewriter (computer), or by hand in capital letters.
- (2) The certificate of origin shall contain a serial number by way of which it may be identified. The certificate and the application shall have the same serial number. The Chamber of Commerce shall assign numbers to the certificates of origin in compliance with the order in which they are issued.

The column "Remarks" in the duplicate of the certificate of origin must contain one of the following indications: "DUPLICATE", "DUPLIKAT", "DUPLICATA".





**Article 32**  
**(Demonstrating the Preferential Origin of Goods)**

- (1) Preferential origin of goods shall be demonstrated by presenting the evidence of the origin of goods, whose usage is in accordance with the national regulations or in Section 2 of this Heading, or by international agreements governing the preferential customs treatment.
- (2) If provided by the international agreement governing the preferential customs treatment that it is possible to allow to certain beneficiaries of right to demonstrate the origin of goods through a more simple procedure, the Customs Administration shall issue, based on written request, an approval to simplify this procedure.
- (3) When issuing the approval referred to in paragraph 2 of this Article, the Customs Procedure shall primarily pay attention to the following:
  1. The applicant's guarantee regarding proper implementation of the simplified procedure,
  2. The applicant's dependability regarding implementation of customs procedures.

**Article 33**

- (1) The FORM A template, which demonstrates domestic origin of goods with the purpose of ensuring preferential treatment of goods based on preferential schemes, shall be endorsed by the customs authority, provided the stipulated requirements have been met.
- (2) Other evidence of domestic origin of goods, used for the purposes of acquiring preferential customs treatment (for example, certificate of circulation of goods EUR.1), shall be endorsed by customs authorities, provided no other authority has been given the responsibility by the international agreements governing the preferential customs treatment.

**Article 34**

- (1) The procurer of goods in internal trade (hereinafter: domestic procurer) must, at the

- (2) The statement of the procurer may be issued for each individual deal (short-term statement), or for a period which must not exceed 12 months (long-term statement).
- (3) The statement of the procurer referred to in paragraph 1 of this Article must correspond to the contents of the sample from Addendum 7 to this Decree.

### *Article 35*

Applications for issue of certificate on preferential origin of goods and the documentation, the competent authorities shall keep for at least three years from expiry of the year in which the certificate was issued.

## **2. Section**

### **General Preferential Tariff Schedule (Article 28 paragraph 2 of the Customs Law)**

#### **1. Subsection**

#### **Definition of the Term "Products with Origin"**

### **Article 36**

- (1) For the purposes of implementing the regulations governing the measures of customs treatment used by Montenegro in favor of certain countries, group of countries or territories (hereinafter: beneficiary countries), the following products shall be included in the products with origin of the countries - beneficiaries of the preferential tariff (hereinafter: beneficiary country):
  - a) The products completely produced in such a country, in compliance with Article 37 of this Decree;
  - b) The products, produced in such a country with the manufacturing in which other material that are not included under item a) of this paragraph has been used, provided such material have been sufficiently treated or processed in accordance with Article 38 of this Decree.
- (2) For the purposes of implementing the provisions of this Decree, the products with origin from Montenegro, in accordance with paragraph 3 of this Article, that have been exported in the beneficiary country and have been treated or processed in it more than provided by Article 39 of this Decree, shall be deemed to be products with origin in the beneficiary country.

- (3) Provisions of paragraph 1 of this Article shall apply *mutatis mutandis* for the purposes of establishing origin of goods, produced in Montenegro.

### **Article 37**

- (1) The products completely produced in the beneficiary country include:
- a) Mineral products obtained from the ground or seabed;
  - b) Produced plant products;
  - c) Live animals bred and raised there;
  - d) Products obtained from raised live animals;
  - e) Products obtained through hunting and fishing;
  - f) Products from sea fishing and other sea products, obtained with their vessels outside the territorial sea of the beneficiary country;
  - g) Products, manufactured on their processing ships, exclusively from the products mentioned under item f) of this paragraph;
  - h) Selected used items, suitable for recycling of raw materials;
  - i) Waste and residue in production undersea, carried out there;
  - j) Products, obtained from the seabed or from undersea outside their territorial sea, provided they have exclusive right to treat the seabed or undersea;
  - k) The goods, produced there exclusively from the products mentioned under items a) through j) of this paragraph.
- (2) The terms "their vessels" and "their processing ships" referred to in items f) and g) paragraph 1 of this Article shall be used only for the vessels and processing ships:
- a) That are registered or are recorded in the beneficiary country;
  - b) That sail under the flag of the beneficiary country;
  - c) That are at least 50 per cent owned by the citizens of the beneficiary country or a company with head office in such country, with the director or directors, president of the board of directors, and majority of board members, being citizens of the beneficiary country, and, moreover, if, in case of companies, persons or stock



- b) Assembly and disassembly of consignments;
  - c) Rinsing, cleaning, removal of dust, oxides, oil, paint and other covering materials;
  - d) Textile ironing;
  - e) Simple painting and polishing procedures;
  - f) Polishing, bleaching, in part or in whole; wheat and rice polishing and glazing;
  - g) Sugar bleaching procedures or sugar-cubes shaping procedures;
  - h) Removal of skin, stones; and peeling of fruit, nuts and vegetables;
  - i) Grinding, simple crushing or simple cutting;
  - j) Sieving, selecting, classifying, ensuring compliance (including composing sets of products);
  - k) Simple pouring in bottles, tins, flasks, bags, boxes, cases, fixing onto the cardboard or plates, etc, and other simple packing procedures;
  - l) Attaching marks, labels, logos and other similar signs for designation of the products and their packaging;
  - m) Simple mixing of products, regardless whether they are of different kind or not;
  - n) Simple assembly of parts of products into a complete product, or disassembly of a product into the parts;
  - o) Combination of two or more than two procedures described in items a) through n) of this paragraph;
  - p) Slaughtering of animals.
- (2) When establishing whether treatment or processing procedures, carried out on individual products, can be considered insufficient in accordance with paragraph 1 of this Article, all procedures carried out on such a product in the beneficiary country or Montenegro shall be taken into account.

**Article 40**  
**(Qualification Unit)**



**Article 43**  
**(sets)**

In accordance with the basic rule no. 3 for classification in accordance with the Customs Tariff, the sets shall mean sets with the origin from the beneficiary country, if all its parts have origin. Event though the set may be composed of parts that have origin and the parts that do not, it shall be deemed that the set as a whole has the origin of the beneficiary country provided that the value of the product without origin does not exceed 15 percent of the ex works price for the set.

**Article 44**  
**(neutral elements)**

In order to determine whether the product may be included among the products with the origin from the beneficiary country, it is not necessary to establish the origin for the following elements, which may have been used at the time of manufacturing thereof:

- a) energy and fuel;
- b) appliances and equipment;
- c) machinery and tools;
- d) goods not included or not intended to be included in the final composition of the product.

**Article 45**  
**(territorial principle)**

- (1) The requirements for obtaining the status of goods with origin referred to in Article 36 of this Decree must be met in Montenegro or the beneficiary country without discontinuation.
- (2) If the products with origin, exported from Montenegro or the beneficiary country into other country should be returned, then they shall be deemed to be products without origin, unless the following may be doubtlessly proved to the customs service authorities or the competent authorities of the beneficiary country:
  - a) that the products being returned are the same products that were exported, and
  - b) that they did not undergo, while in the other country or during export, any processes, except for those necessary for them to be preserved in good condition.



**Article 46**  
**(direct transport)**

(1) The products with the origin from the beneficiary country shall be transported directly to Montenegro from the beneficiary country in accordance with Article 36, paragraph 1 of this Decree. The products originating from Montenegro are transported into the beneficiary country directly, in accordance with Article 36, paragraphs 2 and 3 of this Decree. The direct transport in accordance with this Article shall be deemed to mean the transport:

- a) of the products whose transport does not take place in the territory of any other country,
- b) of the products constituting one indivisible shipment, being transported through other territory than the territory of the beneficiary country, should it so happen, with the reloading or temporary storage in such territories, provided that the goods in the country of transit or storage remained under supervision of the customs service authorities and that they did not undergo any other procedures except for unloading, reloading or any other procedures intended for preserving the goods in good condition;
- c) of the products being transported through the pipeline without discontinuation through the territory that is not the territory of the exporting beneficiary country or Montenegro.

(2) The following evidence of meeting the requirements specified in item b), paragraph 1 of this Article should be submitted to the customs service authority:

- a) a shipping document, issued in the exporting country of use, covering the transport from exporting country through the country of transit; or
- b) a certificate issued by the customs service authority and the countries of transit that:
  - contains the exact description of the products,
  - states the dates of unloading and reloading of the products, and if applicable, the names of ships or other means of transport used, and
  - establishes the conditions leading to the products being detained in the country of transit, or
- c) if there are no such documents, then other documents reliably proving the circumstances of transport.

**Article 47**  
**(exhibitions)**

- (1) For the products with origin being forwarded from the beneficiary country to an exhibition in the other country not referred to in Article 36, paragraph 1 of this Decree, and sold after the exhibition with the intention to be imported into Montenegro, the concessions referred to in Article 36 of this Decree shall hold, provided that the products meet the requirements of this Section, enabling the identification thereof as products with the origin from the beneficiary country, and that the following can be demonstrated in a trustworthy manner to the customs service authorities:
  - a) that the exporter forwarded these products directly from the beneficiary country to the country where the exhibition is held, and exhibited them at the exhibition;
  - b) that the exporter sold or in some other manner disposed of the products to a person in Montenegro;
  - c) that the products during the exhibition or immediately following it were shipped to Montenegro in the same condition as when they were shipped to the exhibition, and
  - d) that the products from the time they were shipped to the exhibition were not used to any other purpose but the purpose of being exhibited.
- (2) The Certificate of Origin Form A shall be submitted to the customs service authorities in the usual manner. The Certificate shall contain the name and address of the exhibition. If necessary, further documented proof of the terms of their being exhibited may be requested.
- (3) Paragraph 1 of this Article shall be applied to all trade, industrial, agricultural and crafts exhibitions, fairs and similar public events or shows, not organized for private purposes in stores or business premises in order to sell foreign products, and during which such products remain under customs supervision.

**Subsection 2**

**Certificate of Origin**

**Article 48**

(1) The customs concessions referred to in Article 36 of this Decree shall hold for the products with origin from the beneficiary country at the time of import into Montenegro if the following is submitted:

a) Certificate of Origin Form A, the sample of which is in Addendum 7c enclosed to this Decree, or

b) in the instances specified in Article 53, paragraph 1 of this Decree, the statements the texts thereof are supplied in the Addendum 8 to this Decree, provided by the exporter on the invoice, bill of lading, shipping document or other trade document, that with adequate accuracy describes such products, so it is possible to identify them (hereinafter referred to as: "statement on the invoice").

(2) Domestic origin of goods referred to in Article 36 paragraph 2 of this Decree shall be proved in the following manner:

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## **a) Certificate of Origin - Form A**

### **Article 49**

#### **(procedure for issuing the Certificate of Origin Form A)**

- (1) The products with origin in accordance with this section are entitled at the time of import into Montenegro to make use of preferential tariffs in accordance with Article 36 of this Decree under the terms specified in Articles 45 and 46 of this Decree, provided the certificate of origin of goods Form A is submitted, issued by the customs service authority, or other organizations or bodies duly authorized by the beneficiary country (hereinafter referred to as: authorized bodies), and provided that:
  - the beneficiary country has provided the data referred to in Article 62 of this Decree to the competent authorities of Montenegro, and
  - the beneficiary country cooperates with the customs service authorities in such a manner that the customs service authorities may verify the truth and accuracy of documents or information concerning the true origin of relevant products.
- (2) The certificate of origin Form A may be issued only for the purpose of being used as evidence and proof, required with regard to preferential customs treatment referred to

the exporter's business books or any other control that seems necessary in order to verify the meeting of requirements, specified in paragraph 5 of this Article.

- (7) The customs service authorities shall cooperate with the authorized bodies of the beneficiary country that are responsible in that country for ensuring the correct filling in of the applications and certificate of the origin of goods.
- (8) The customs service authorities shall check the column 2 on the certificate of the origin of goods Form A, which is not mandatory. The filling in of the column 12 is mandatory, and in the space provided for entering the country of import, the note which in Serbian means "The Republic of Montenegro" should be entered in one of the languages specified in Addendum 7c enclosed to this Decree.
- (9) The customs service authorities shall verify the entering of the date of the issuing of the certificate of origin of goods Form A, which must be stated in the column 11 of the certificate, as well as the signature in that column, intended for the competent authority of the beneficiary country, authoriz



- (3) The exporter providing the statement on the invoice must at all times, at the request of the customs service authorities or competent state authorities of the beneficiary exporting country, be prepared to submit all the documents proving the status of the origin of the relevant goods, as well as meet other requirements referred to in this Section.
- (4) The statement, whose text is printed in Addendum 8 enclosed to this Decree, by the beneficiary shall be typed or printed on the invoice, notification of shipping, or other trade documents in one of the languages specified in the said Addendum. If it is handwritten, then it shall be written in ink and in capital letters.
- (5) The statements on the invoice shall bear the original signature of the exporter, but the authorized exporter in accordance with Article 54 of this Decree is not required to sign such statements provided that he submits to the customs service authorities his written guarantee that he accepts full responsibility for any statement on the invoice, in reference to which he can be identified as if he had placed his signature on the document.
- (6) In cases referred to in item b) paragraph 1 of this Article, the following special terms are required for using the statement on the invoice:
  - a) one statement on the invoice is to be entered for each individual shipment;
  - b) in the event that the products contained in the shipment have already undergone retrospective checking in the exporting country related to the establishing of the status of the goods with origin, the exporter may enter this fact as a note in the document providing the statement on the invoice.
- (7) Item a) paragraph 6 of this Article does not remove the obligation of the exporter to meet any other formalities prescribed by customs or postal regulations.

**Article 54**  
**(authorized exporter)**

- (1) The customs service authority of Montenegro may authorize any exporter (hereinafter referred to as: "authorized exporter") who frequently exports products with the origin from Montenegro, in accordance with Article 36 paragraph 2 of this Decree, to provide statements on the invoice regardless of the value of the products it refers to. The exporter applying for such authorization must in a satisfactory way provide to the customs service authorities all the guarantees necessary to check the status of the

- (3) The customs service authority shall provide the authorized exporter with the file number of the customs authorization, which must be contained in the statement on the invoice.
- (4) The customs service authority shall monitor the manner of using the authorization.
- (5) The customs service authority may withdraw the authorization if the authorized exporter fails to provide the guarantees referred to in paragraph 1 of this Article, fails to meet the requirements referred to in paragraph 2 of this Article, or in some other manner improperly utilize the authorization.

#### **Article 55**

- (1) The certificate of origin (the certificate of origin of goods Form A or statements on the invoice) shall be valid for 10 months from the date of issuing in the exporting



parts, then for such products at the time of first partial import to the customs authorities only one document of evidence of origin is to be submitted.

- (2) At the request of the importer, and bearing in mind the requirements specified by the customs service authority, it is possible to submit to the customs service authorities' one certificate of origin at the time of importing the first shipment, in the instance of the goods:
- a) being imported within frequent and regular trade flows of significant commercial value;
  - b) being subject to the same sales contracts, contractual parties thereof have seats in the exporting beneficiary country or in Montenegro;;
  - c) being classified under the same tariff heading of the Customs Tariff;
  - d) being acquired at all times by the same exporter and intended at all times for the same importer, as well as that the import formalities are always carried out with the same customs service authority.
- (3) The procedure referred to in paragraph 2 of this Article is applied for such quantities and periods as established by the customs service authority. Such period may at no time be longer than three months.

**Article 57**  
**(exceptions with certificates of origin)**

- (1) The products being shipped as small packages mailed by natural persons to other natural persons, or being part of personal luggage of passengers, shall be deemed to be products with origin for which the concessions of preferential customs treatment shall apply in accordance with Article 36 of this Decree, without it being necessary to submit the certificate of origin Form A or the statement on the invoice, provided that such products are not imported with the commercial purpose and that the statement was provided that they comply with the requirements of this section and there is no doubt in the accuracy of such a statement.
- (2) Occasional imports, in the instance only of products intended for the personal use of recipients or passengers or their families, shall not be deemed to be import with commercial purpose if it is evident from the nature and quantity of the products that they are not intended for sale. The total value of the products referred to in this paragraph shall not exceed EUR 500.00, in the instance of small packages, or EUR 1,000.00 when such products are part of the personal luggage of the passenger.

**Article 58**  
**(accompanying documents)**

Documents referred to in Article 49 paragraph 4 and Article 53 paragraph 3 of this Decree, being applied for the purpose of proving that the products covered by the certificate of origin Form A, the certificate of trade in goods EUR.1, or statement on the invoice may be considered to be products with the origin from Montenegro or the

**Article 60**  
**(cummulations with the products of domestic origin)**

- (1) When implementing Article 36 paragraphs 2 and 3 of this Decree the customs service authority shall check whether the competent authorities in the beneficiary state, authorized for such activities, at the time of issuing the certificate of the origin of goods Form A for the products in whose manufacturing were used the materials with the origin from Montenegro, did take into account the data from the certificate of the trade in goods EUR.1 or, as applicable, statements on the invoice.
- (2) The customs service authority shall check whether the certificate of origin of goods issued in accordance with paragraph 1 of this Article contains in column 4 the note entered in one of the languages that the certificate was written in. The note in Serbian reads: "Kumulacija CG".

**Article 61**

- (1) If minor differences have been found to exist between the data in the certificate of origin Form A, certificate of trade in good

- (2) The Minister of Finances of Montenegro shall publish in the Official Gazette of the Republic of Montenegro the date to be the starting date for a certain beneficiary country to have met the requirements referred to in paragraph 1 of this Article.
- (3) The Ministry of Foreign Affairs of Montenegro officially notifies the beneficiary countries of the samples of the seals used by the customs service authorities for issuing the EUR.1, and of the address of the competent customs service authority authorized for verifying the certificates of origin.
- (4) The customs service authority and duly authorized organization or state authorities of the beneficiary countries shall mutually report any change in the data contained in the official notification referred to in paragraph 1 of this Article. When placing the goods into free circulation the importer or his authorized representative may ask the customs service authority for advice concerning the seals used by a specific beneficiary country.

### **Article 63**

The customs service authority shall cooperate with the competent state authorities of the beneficiary country at the time of cooperation and assistance with the procedures of retrospective verification of the certificates of origin of goods Form A, statements on the invoice, or certificates of trade in goods EUR.1, issued by or entering the beneficiary country or Montenegro, and also concerning the verification of the data and information in such documents.

### **Article 64**

For the purpose of implementing Article 36 of this Decree for granting preferential treatment, the customs service authority shall cooperate with the competent and duly authorized bodies of the beneficiary country when checking the manner of, or ensuring of, the meeting of the requirements concerning the rules of the origin of goods, filling in





- (3) For the purposes of determining, in accordance with Article 30 of the Customs Law, the customs value of the goods whose price was agreed at the time that is the proper time for valuation and such price has not been paid, the price normally taken into account shall be the price which should be paid in order to meet the obligation.

**Article 69**  
**(Definitions)**

- (1) For the purpose of this chapter, the terms shall mean as follows:
1. “Derived goods” – the goods that are produced in agriculture, the goods that are produced or derived through excavation;
  2. “Identical goods” – the goods which have been derived in the same country and which are in all aspects identical, including physical properties, quality and

When actually paid or payable price for the goods whose value is being determined includes the amount of national duties of the country of origin or country of export, such amount shall not be included in the customs value of the goods, if the customs authority is supplied evidence that the goods were or shall be exempted from such duties in favor of the buyer.

#### **Article 72**

- (1) In application of Article 30 of the Customs Law it shall be deemed that the goods are sold for export to be imported in customs territory, if such goods in







identical or similar goods in such quantity that it is possible to determine the price per unit.

**Article 81**  
**(Method of the calculated value)**

- (1) Customs value shall, in accordance with Article 36 of the Customs Law (calculated value) normally be determined only based on the data that are available to a person with domicile or permanent residence in Montenegro.
- (2) If, in addition to the data presented by the producer or the declarant in his name, other data is used for determination of customs value, the customs authority shall, taking into account Article 16 of the Customs Law, notify the declarant, at his request, about the data that was used and the source of data.
- (3) The value of the material and costs in accordance with Article 36 of the Customs shall also be deemed to the costs referred to in Article 38 paragraph 1 item 1 of the Customs Law.
- (4) The value of costs and expenses referred to in Article 36 of the Customs Law shall also be deemed to be the costs and expenses for the goods and services referred to in Article 38 paragraph 1 item 2 of the Customs Law which the buyer supplied or provided directly or indirectly in connection with the production of the imported goods. The value of services referred to in Article 38 paragraph 1 item 2 indent 4 of the Customs Law that are provided in the customs territory shall be considered only if they are debited to the producer.
- (5) In accordance with Article 36 paragraph 1 item 2 of the Customs Law, the value of costs shall be deemed to be direct and indirect costs for production and sale of goods for export, other than taken into account as referred to in Article 36 paragraph 1 item 1 of the Customs Law.

**Article 82**  
**(Customs valuation in accordance with Article 37 of the Customs Law)**

- (1) The customs values that are determined in accordance with Article 37 of the Customs Law must rely, to the greatest extent possible, on previously determined customs values.
- (2) Evaluation methods that are applied in accordance with Article 37 of the Customs Law must correspond to the methods referred to in Articles 30, 31, 32, 33, 35, and 36 of the Customs Law. The mentioned methods may be applied in the events corresponding to the conditions referred to in Article 37 of the Customs Law.

**Article 83**  
**(Commissions)**

- (1)

- intermediaries in connection with the sale/purchase of the goods, if such payments were not included in the paid or payable price.
- (2) Commissions for purchase which are paid by the buyer for the intermediation in purchase of the goods shall not be included in the customs value if they are presented separately. Commission for purchase shall constitute the payments by the buyer to his agent for agency services abroad in purchase of the goods whose value is being determined.

**Article 84**  
**(Packaging)**

If the packaging is intended to be used in ensuing events of importation as well, the proportionately allocated costs shall be included in the customs value in proportion to the at the request of the declarant.

**Article 85**  
**(Place of entry to the customs territory)**

The place of entry in the customs territory shall be deemed:

- a) customs border crossing – in road and railroad transportation;
- b) port of unloading – in marine transportation;
- c) first destination airport – in transportation of the goods by air;
- d)

(3)



- (7) If the buyer makes payment for the license to a third party, the requirements referred to in paragraph 2 of this Article shall be deemed as met only if the seller or the person related to him requires from the buyer to make the payment to he third person.
- (8) If the method of calculating the license depends on the price of the imported goods, it shall be deemed, until proved otherwise, that the payment or the license refers to the goods whose value is being determined.
- (9) If the license amount is calculated regardless of the price of imported goods, the payment for the license may also refer to the goods whose value is being determined.
- (10) The country where the licensee has its principal place of business shall not be of importance in case of application of Article 38, paragraph 1, item 3 of the Customs Law.

**Article 90**  
**(Valuation of Services Provided Abroad)**

Separately paid services referred to in Article 38, paragraph 1, item 2, indent 4 of the Customs Law shall include services that the buyer received free of charge or at a reduced price.

**Article 91**  
**(Taking into Account Added and Deductible Items in Valuation)**

- (1) When determining the customs value, no other items may be added to the actually paid price or payable price, except for the items referred to in Article 38, paragraph 1 of the Customs Law.
- (2) Each item added to the actually paid price or payable price pursuant to paragraph 1 of this Article must rely solely on the objective facts concerning the quantity verifiable.
- (3) As referred to in Article 39, paragraph 1, item 4 of the Customs Law, the multiplication (reproduction) shall be deemed primarily as graphic and three-dimensional multiplication, construction or performance of an architectural or other structure or instrument, taking photographs, sound and video recording and reproducing, as well as storing in electronic form.

**Article 92**  
**(Particulars Concerning Taking into Account Added and Deductible Items in Valuation)**

(1) Without prejudice to Article 81, paragraphs 2 and 3 of this Decree, the customs



- (1) The customs service authority shall not accept the determination of the customs value on the basis of the transaction value, pursuant to paragraph 2 of this Article, in case there is doubt that the declared transaction value is adequate to the price paid or payable, referred to in Article 30 of the Customs Law.
- (2) Under conditions referred to in paragraph 1 of this Article, the customs service authority may, pursuant to Article 96, paragraph 3 of this Decree, request that the additional data be submitted. If the doubt is still present based on the data submitted at a later date, the customs service authority shall, prior to reaching the final decision, inform in writing the declarant at his request of the reasons for the doubt, and provide him with the adequate time period for the explanation. The customs service authority decides on the final decision.

## **Chapter 2** **Specific Valuation Rules**

### **Section 1** **Programming Equipment**

#### **Article 95**

- (1) Notwithstanding the provisions of Articles 30-43 of the Customs Law, when determining the customs value at import of data carriers containing data or programming instruction intended for use in automatic data processors, only the value of the data carrier shall be taken into account, if the value of the data or programming instruction is shown separately from the value of the data carrier.
- (2) Under this Article the following shall not be included:
  - b) “data carriers”: integrated circuits, semi-conductors and similar devices or goods containing such integrated circuits or devices;
  - c) “data and programming instructions”: sound, cinematographic or video recordings.

## **Chapter 3** **Declaring Data on Customs Valuation and Documents to Be Presented**

#### **Article 96**

- (1) If the customs value is determined pursuant to Article 33 through 44 of the Customs Law, the data concerning the customs value of the imported goods should be submitted correctly along with the customs declaration.
- (2) When applying paragraph 1 of this Article, regulations adopted based on Article 69, paragraph 2 of the Customs Law, shall be duly applied.
- (3) The declarant shall provide the following:
  - b) the accuracy and completeness of the data stated in the customs value declaration
  - c) authenticity of the documents submitted as evidence for the data, and
  - d) all additional data and submission of all the documents necessary for determination of the customs value of the goods.

#### **Article 97**

In case the automatic data processing system is used, or if simplification concerning customs declarations has been approved for certain goods, the Customs Administration may approve deviations from the form of the presentation of the data necessary for determining the customs value.

#### **Article 98**

- (1) The declarant shall submit to the customs service authority two copies of the invoice for the goods imported, based on which the customs value has been declared.
- (2) One copy shall be retained by the customs service authority, and the other copy shall be certified by the customs mark and the number of the customs declaration shall be entered on it by the customs service authority, who will then submit it to the declarant.