**I M P O R T P R O C E D U R E S**

**A detailed description**

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# Release for free circulation

Release of goods for free circulation is a customs procedure during which customs goods acquire the Community status. A declarant must complete import formalities and take account of the commercial policy measures and prohibitions and restrictions applicable to the goods in question.

The customs declaration is submitted electronically to the customs clearance department and must be completed in accordance with the [Regulation on the completion of customs declarations, electronic transaction with the Financial Administration of the Republic of Slovenia](https://pisrs.si/pregledPredpisa?id=PRAV14877), and other forms used in the implementation of customs formalities. Documents such as invoices, proofs of origin, import authorizations, transit documents must be attached to a customs declaration. Goods are released for free circulation on condition that the customs debt has been paid or secured. The amount of import duties depends on the tariff classification, the origin, the customs value, or the quantity of goods.

The following duties may be calculated upon import of goods:

**Import duties**:

* Customs duties,
* Anti-dumping and countervailing duties.

**National duties:**

* Value-added tax (VAT),
* Excise duties,
* Environmental duty for air pollution by CO2 emissions from liquid fuels,
* Environmental duty for air pollution by CO2 emissions from gaseous fuels,
* Environmental duty for air pollution by CO2 emissions from solid fuels,
* Environmental duty for environmental pollution due to the use of lubricating oils and fluids,
* Environmental duty for environmental pollution due to the generation of end-of-life vehicles,
* Motor vehicle tax (MVT).

In specific situations goods can be released for free circulation on the basis of an oral declaration, and no customs declaration needs to be submitted. An oral customs declaration may be made with respect to goods of non-commercial nature contained in the travelers’ personal luggage, goods of commercial nature the total value of which does not exceed EUR 1000 or 1000 kg, where this is approved of by customs authorities.

***Import VAT***

On importation VAT is paid as import duty. Import VAT is charged by the customs authority, which is responsible for calculating import duties in accordance with customs legislation.

When the prescribed conditions are met, import VAT is shown in the VAT return and paid within the period in which the VAT return must be submitted. The recipient of the goods must be a taxable person identified for VAT purposes who has a valid Slovenian VAT identification number. A recipient of goods who does not have a registered office in Slovenia and wishes to show import VAT in the VAT return, has to before submitting the customs declaration, appoint a special tax representative, who is jointly and severally liable for the payment of VAT on the importation of goods.

Payment of import VAT is detailed in the Instructions on formalities related to the payment of import VAT.

***Exemptions from import duties***

Goods may be exempt from import duties if they are imported for purposes specified in [Council Regulation No. 1186/2009](https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX:32009R1186), on the system of reliefs from customs duty in the Union and are also exempt from VAT in accordance with the Value Added Tax Act. Exemptions are detailed in the Instructions on exercising the right to exemption from import duties and other duties payable on importation.

More information you can find [here.](https://taxation-customs.ec.europa.eu/customs-4/customs-procedures-import-and-export-0/what-importation_en)

# Release for free circulation with end-use

Goods released for free circulation with end use can be subject to a reduced or zero rate of import duty on account of their end use. Such goods remain under customs supervision after their release.

An authorisation from the customs authorities is required to carry out end-use procedure. The application is submitted on a prescribed form. In some cases, the application for authorization can also be submitted in the form of a customs declaration. The customs declaration is submitted to the office responsible for the place where the business records and at least part of the operations covered by the authorization are kept.

The procedure for releasing goods for free circulation for special use is detailed in the Instructions on the release of goods subject to customs supervision for special use into free circulation.

# Procedure 42

Procedure 42 is the procedure for releasing goods for free circulation and placing them into home use for goods exempt from VAT within the framework of a tax-exempt supply to another Member State. Upon release for free circulation, customs duty and other import duties are paid, but since the goods will be supplied to another Member State, they are exempt from VAT.

Procedure 42 is allowed if the declaration includes:

* the Slovenian VAT identification number of the importer from PE 3/15, 3/16 of the declaration (which is entered in PE 3/40 under code FR1) or their tax representative (which is entered in PE 3/40 under code FR3);
* the VAT identification number of the recipient of the goods from another Member State (which is entered in PE 3/40 under code FR2); and
* proof that the goods will leave the territory of the Republic of Slovenia and go to another Member State (transport document or declaration of dispatch of goods to another Member State).

The declarant or customs representative must verify whether all conditions for procedure 42 are met and can use the following internet tools to check the validity of EORI and VAT identification numbers:

* EORI numbers on the website [Checking the Validity of EORI Numbers](https://ec.europa.eu/taxation_customs/dds2/eos/eori_validation.jsp?Screen=0&EoriNumb=&Expand=false&Lang=en&parentfolder=.%2f),
* VAT identification numbers on the website [VIES VAT validation](https://ec.europa.eu/taxation_customs/vies/#/vat-validation).

Procedure 42 is detailed and illustrated with examples in the Instructions on the implementation of the procedure for releasing goods for free circulation with VAT-exempt supply to another Member State.

# Inward processing

The inward processing procedure allows non-Union goods to be temporarily imported into the Union, where processing operations are carried out on them. The processed goods are re-exported from the customs territory of the Union in the form of processed products without being subject to import duties or trade policy measures.

An authorisation from the customs authorities is required to carry out inward processing procedure. The application for authorization is submitted on a prescribed form to the customs authority responsible for the place where the inward processing procedure will take place.

In simple cases and for the repair of goods, the application can be submitted in a simplified form as a customs declaration in the regular procedure. The declaration is accompanied by a document with additional information on the inward processing.

The inward processing procedure is detailed in the Instructions on the implementation of the inward processing procedure.

# Customs warehousing procedure

The customs warehousing procedure allows the storage of:

* Non-Union goods without being subject to import duties or trade policy measures;
* Union goods when Union legislation governing specific areas provides that the entry of such goods into a customs warehouse is linked to the implementation of measures usually applied to the export of goods.

Customs authorities’ authorization is required for managing and operating a customs warehouse. The application for authorization is submitted to the customs authority responsible for the place where the warehouse is located, or in the case of an application for a single authorization, to the customs office responsible for the place where the applicant’s main accounting records are kept. The application is submitted on a prescribed form, which is accompanied by information on record-keeping, storage facilities, the company, the security instrument, etc.

The customs warehousing procedure is detailed in the Instructions on the implementation of the customs warehousing procedure.

# Temporary admission

The temporary admission allows non-Union goods to be used in the customs territory of the Union with full or partial relief from import duties without being subject to trade policy measures. Temporarily admitted goods must be re-exported after use in the same condition as they were imported.

Goods can be temporarily imported only based on an authorization granted by the customs authorities.

The application for the authorization must be submitted to the customs authorities designated for the place where the goods are used. An exception is made for temporary admission with an ATA/CPD carnet, where the carnet is generally presented at the customs office of entry into the customs territory of the Union.

The application must be submitted on a prescribed form. However, in the case of a simplified authorization, the application is submitted by lodging an electronic customs declaration.

The procedure for temporary admission is detailed in the Instructions on the implementation of the temporary admission Procedure.