**R E L I E F F R O M I M P O R T**

**D U T I E S**

**A detailed description**

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# Reliefs from customs duty

In addition to tariff exemptions, which fall under the customs tariff area, European customs law also recognizes non-tariff exemptions. The characteristic of non-tariff exemptions is that they often require a specific purpose for the use of goods or a condition for claiming the benefit. Customs authorities may require additional information and documents to prove the right to customs exemption.

Customs authorities do not determine customs exemptions ex officio, so, for example, failure to claim a relief from customs duty cannot be a reason for a refund or remission of customs duties.

Non-tariff exemptions are divided into:

* customs exemptions based on [Council Regulation No. 1186/2009](https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32009R1186&qid=1722598117272),
* customs exemptions for re-imported goods in accordance with Article 203 of the Union Customs Code (Regulation (EU) No. 952/2013),
* customs exemptions for marine products in accordance with Article 208 of the Union Customs Code (Regulation (EU) No. 952/2013).

# Tax exemptions

Goods relieved from customs duties are, in most cases, also exempt from VAT upon importation or release for free circulation.

The following regulations govern VAT exemptions upon importation or release for free circulation of imported goods:

* Value Added Tax Act (ZDDV-1),
* Rules on the conditions and manner of claiming exemptions under Article 51 of the Value Added Tax Act,
* Rules on claiming exemptions from value-added tax and excise duties on the import of goods for persons traveling from third countries,
* Rules on the conditions and manner of exemption from duties for diplomatic missions, consulates, and international organizations in accordance with international treaties binding Slovenia.

Examples and procedures for claiming the right to relieve from import duties and other duties payable upon importation are addressed in the Instruction on claiming the right to relieve from import duties and other duties payable upon importation, No. 2/2019.