

## **FOREIGN TRADE REGIME**

Slovenia is a member of European Union and applies the EU's foreign trade and customs policy.

Trade between Slovenia and other EU member states is based on the free movement of goods: there is no importing or exporting of goods; trade is carried out without customs control or customs duties and without any quantitative restrictions or other measures with an equivalent effect.

In relations with non-EU member states (third countries) Slovenia applies the EU's foreign trade and customs policy. The EU concludes bilateral agreements and devises specific trade policies with third countries and regional areas. Bilateral trade relations concern an agreement on free trade, association, co-operation and partnership and customs union (only with Turkey, San Marino and Andorra).

### ***Customs regulations***

In the importing and exporting of goods from and to the third countries, the customs regulations of the EU are applied.

### ***TARIC***

TARIC, the integrated Tariff of the European Union, is a multilingual database integrating all measures relating to EU customs tariff, commercial and agricultural legislation. It contains all the regulations and measures to be applied to the importing and exporting of goods to and from the EU. To use the TARIC one must know the TARIC classification code of goods and the origin of goods.

### ***Combined nomenclature and customs rate appraisal***

The EU applies a combined nomenclature that gives a detailed classification of a globally recognised, harmonised system of nomenclature and tariff denominations.

### ***Origin of goods***

Goods imported to the EU from third countries (non-Union goods) are divided into two groups:

- goods of preferential origin, for which more favourable customs rates are applied or which are exempt from customs duties, and
- goods of non-preferential origin, to which conventional customs rates and other measures of the EU's trade policy are applied, e.g. the calculation of compensation or anti-dumping customs duties, quantitative restrictions or quotas etc.

For certain countries the EU recognises trade preferences, which may be used if the rules on the origin of goods are observed.

### ***Customs value***

The basic rule is that the customs value, verified on the basis of the invoice value submitted to customs authorities, results from the transaction value, that is the price actually paid or payable for the goods when sold for export to the customs territory of the Union.

## **Customs formalities**

All goods under customs control imported into the EU's customs territory must be submitted to a customs authority to determine their status, i.e. whether they are Union goods or non-Union goods.

Goods entering the customs territory of the Union are subject to customs supervision. Where applicable, they are subject to prohibitions and restrictions justified on grounds of public morality, public security, the protection of the health, environment, national treasures, industrial or commercial property etc. They remain under customs supervision for as long as is necessary to determine their customs status.

A person wishing to import goods into the EU or use another customs procedure (e.g. export or transit procedure) must act before customs authorities in line with the customs rules (e.g. lodging the customs declaration, presenting the goods and completing the other customs formalities in front of the customs authorities). That person may appoint a representative to act on his/her behalf.

### ***Entry summary declaration***

The entry summary declaration shall be lodged at the customs office of first entry within a specific time-limit, before the goods are brought into the customs territory of the Union.

Carrier (or importer or other person who is able to present the goods) is required to provide pre-arrival/departure information in a specified format for all cargo entering/exiting the EU regardless of the eventual destination of the cargo. This information is submitted in an Entry/Exit Summary Declaration (ENS/EXS) to the customs office of entry or to the customs office of exit.

### ***Temporary storage***

Temporary storage is not considered a customs procedure and means the situation of non-Union goods temporarily stored under customs supervision in the period between their presentation to customs and their placing under a customs procedure or re-export.

Non-Union goods in temporary storage shall be placed under a customs procedure or re-exported within 90 days.

### ***Submission of a customs declaration***

All goods intended to be placed under a customs procedure (except for the free zone procedure) shall be covered by a customs declaration appropriate for the particular procedure.

A customs declaration must be submitted in electronic form, duly completed in accordance with the national rules on completing the single administrative document and computerised data exchange and other forms used in customs procedures. The customs declaration must also be accompanied by all required documents (e.g. invoice, certificate of origin, import licence, transport documents).

Union goods declared for export, internal Union transit or outward processing shall be subject to customs supervision from the time of acceptance of the declaration until such time as they are taken out of the customs territory of the Union or are abandoned to the State or destroyed or the customs declaration is invalidated.

## **Customs procedures**

Customs procedure means any of the following procedures:

- release for free circulation (import);
- special procedures;
- export.

### ***Release of goods for free circulation***

Release for free circulation shall entail the following: the collection of any import duty and other charges, the application of commercial policy measures if appropriate, and completion of the other formalities laid down in respect of the import of the goods.

### ***Special procedures***

Goods may be placed under any of the following categories of special procedures:

- transit (internal and external transit);
- storage (customs warehousing and free zones);
- specific use (temporary admission and end-use);
- processing (inward and outward processing).

An authorisation from the customs authorities is required for the following:

- the use of the inward or outward processing procedure, the temporary admission procedure or the end-use procedure;
- the operation of storage facilities for the customs warehousing of goods, except where the storage facility operator is the customs authority itself.

### ***Export***

The export procedure enables Union goods to leave EU territory. Exporting occurs after the submission of a customs declaration and the application of other customs formalities, including trade policy measures. Where the goods do not exceed EUR 3.000 in value per consignment and per declarant and are not subject to prohibitions or restrictions, the customs office competent for the place of exit of the goods from the Union customs territory is also competent for placing the goods under the export procedure in addition to the customs offices identified in the first subparagraph.

Once exported, these goods become non-Union goods. In special cases, for the exporting of goods the submission of a customs declaration is not necessary.

Non-Union goods may be re-exported from the EU's customs territory. In this case provisions on re-exportation, instead of exportation, are applied. Customs authorities may prohibit re-exportation if so envisaged by the relevant formalities or measures.