

On the basis of Article 15 of the Law on Indirect Taxation Authority (Official Gazette BiH, no.89/05)) and Article 61, Paragraph 2 of the Administration Law (Official Gazette BiH, no.32/02), the Director of the BiH Indirect Taxation Authority delivers:

INSTRUCTION
on customs procedure within passenger traffic

CHAPTER I- GENERAL PART

Article 1
(subject)

This Instruction prescribes more closely the manner of declaring and conduct of the customs supervision and the procedure over the goods which the passengers carry with them when entering or leaving the customs territory of Bosnia and Herzegovina (hereinafter: BiH) the control over the effective foreign currency, securities and bonds brought in /taken out and other issues related to the customs procedure in the passenger traffic with foreign countries.

Article 2
(legal base)

The customs procedure within the passenger traffic with foreign countries is regulated by:

- a) Provisions of Article 38 and 58 of the BiH Customs Policy Law hereinafter: the Law (Official Gazette BiH, no.57/04 and 51/06) and Article 1 and to 2 of the Annex to this Law,
- b) Provisions of Article 100 to 105,132 to 144 and 350 to 361 of the Decision on Implementing Regulations to the BiH Customs Policy Law, hereinafter: the Decision (Official Gazette BiH, no.63a/04 and 60/06))
- c) The decision on the cases for which 1% of customs value for customs recording is not collected (Official Gazette BiH, no.31/05),
- d) Provisions of Article 6 of the BiH Customs Tariff Law (BiH Official Gazette, no.1/98,5/98,7/98,22/98,31/02,32/04,48/05)
- e) Decision on the Determination of the Value for the Goods Subject to Single Customs Rate (Official Gazette BiH, no.6/98)
- f) Provisions of Article 1 of the BiH Foreign Trade Policy Law (Official Gazette BiH, no.7/98)
- g) Instruction on the Method and Procedure of Regulating Temporary Import/Export and Transit of Sporting and Hunting Weapons and Ammunition (Official Gazette BiH, no.56/05 and 35/04))
- h) Instruction on the Issuance of the Licence for Import and Export of Work of Arts and Antiques (Official Gazette BiH, no.41/02)
- i) Law on Foreign Exchange Operations (Official Gazette FBiH,no.35/98) and the Law on Foreign Exchange Operations (Official Gazette RS, no. 96/03)

- j) Rulebook on Conditions and Procedure for Taking out Effective Foreign Currency, Securities and Bonds in Foreign Currency (Official Gazette FBiH, no.35/00)
- k) Decree on Effective Foreign Currency, Convertible Marks, Checks, and Securities brought in/taken out (Official Gazette RS, No.16/05)
- l) The Law on Prevention of Money Laundering (Official Gazette BiH, no.29/04).

**Article 3
(definitions)**

1. In application of this Instruction the terms have the following meaning:

- a) **“Passenger”** means:
 - 1. On arrival/entry any person who temporarily enters the BiH customs territory where he/she normally does not reside and any person who after temporary stay in another country returns to the customs territory of BiH where she/he normally resides,
 - 2. On departure/exit any person who temporary leaves the BiH customs territory where she/he normally resides and any person who after a temporary stay in Bosnia and Herzegovina leaves this territory where he/she does not normally resides.
- b) **“Household effects”** mean personal items, household linen, furniture and equipment for personal use or for use by household provided that those items are of non-commercial nature,
- c) **“Non-commercial goods”** mean temporary imports of the goods for personal use by passenger or his family only and the goods as gifts, character and quantity of which must not be such as to give indication that they are imported for commercial reasons.
- d) **“Personal luggage”** means all the luggage of non-commercial nature which the passenger is able to present to the customs authorities when entering/leaving the country or which he/she handed over for transportation to a transporting company (so called “accompanied luggage”), provided that it can be proved beyond any doubt that she/he handed it out for transportation to/out of BiH.

2. Passenger’s travel ticket, transport document and etc. can serve as a proof that the luggage has been handed over for transportation to a carrier in order for the luggage to be transported to/outside the BiH customs territory.

Article 4
(general right)

According to the provisions of Article 1 of the Law on Foreign Trade Policy of Bosnia and Herzegovina flow of goods is free, without prejudice to the bans and prohibitions or restrictions regarding the turnover of the goods which endanger public policy, moral and safety, health of humans, animals and plants, as well as national treasures having artistic, historic or archaeological value and the industrial-commercial property or which endanger elimination of drugs and waste.

CHAPTER II-METHOD OF DECLARING THE GOODS ON ARRIVAL OF THE PASSENGER

Article 5
(the method of declaring)

The arriving passenger can declare to customs goods which he brings in:

- a) orally
- b) in some other manner and
- c) in writing, by submitting a customs declaration in writing or by using data processing technique, in accordance with Article 59 and 74 of the Decision (hereinafter: customs declaration)

Article 6
(oral declaration)

1. The following can be declared orally:

- a) non-commercial goods contained in the passenger's personal luggage or sent from abroad (Article 132 of the Decision)
- b) temporarily imported means of transport for private use (Article 136,Paragraph 1, Item b) of the Decision) and
- c) temporarily imported passenger's personal items and the goods for sporting purposes of the passenger (Article 136, Paragraph 1, Item b) of the Decision)

2. When crossing the customs line (border) arriving passenger is obliged to make oral declaration and, at request of customs authorities, show all the goods he carries with him/her, regardless of the fact whether customs procedure should be conducted or not (that is, collection of customs duties and other indirect taxes at import).A customs violation has been committed in case that non-declared goods have been detected.

3. The customs authorities, according to risk assessment, decide whether they will examine orally declared goods or accept the oral declaration made by passenger, without examining the goods.

4. The items which a diplomatic messenger carries based on the diplomatic messenger letter are not subject to the customs examination.
5. The customs authorities may not accept oral declaration for the goods which another person brings in on behalf of the passenger, acting in capacity of his representative (forwarding agent) (Article 134, Paragraph 1 of the Decision).
6. The following can not be declared orally:
 - a) the goods for which the declared particulars can not be determined by customs as correct or complete (Article 134 , Paragraph 2 of the Decision) and
 - b) the goods subject to a ban, restriction or some other measure, for example a licence, certificate, authorisation and similar (Article 142 of the Decision).

Article 7
(declaration by some other act)

1. According to Article 140 of the Decision, arriving passenger makes declaration” by some other act” for:
 - a) non-commercial goods contained in passenger’s personal luggage, subject to exemption from payment of import duties according to Article 2 of Annex to the Law (Article 137, Paragraph 1, under a) of the Decision)
 - b) means of transport temporarily imported for personal use (Article 139, Paragraph1 Item b)of the Decision)
 - c) means of transport registered in Bosnia and Herzegovina intended for re-import into Bosnia and Herzegovina and
 - d) personal effects and goods imported for sporting purposes, in accordance with Article 360 of the Decision (Article 139, Paragraph 1, Item a) of the Decision).
2. The goods declared in some other manner are considered as presented to customs, the declaration as accepted and the release granted at the moment the act from Article 140 of the Decision is being carried out.
3. In case it has been detected that the act from Article 140 of the Decision has been carried out while the goods actually do not meet the conditions for declaring by some other act, the goods will be considered as having been illegally imported/brought in.

Article 8
(written declaration)

The passenger is obliged to submit to the customs authorities a customs declaration for the release to free circulation (hereinafter: the clearance) for non-commercial goods:

- a) whose value exceeds 3 000 KM
- b) in case of which the customs authorities can not establish the kind, value and origin, if the amount of import duties and other indirect taxes is dependant on the origin
- c) in case of which, for the purposes of the identification and the assessment of other data, the expert opinion is required and
- d) declared orally and where the passenger has objections to the findings of the customs officer regarding the assessed kind, quantity, value and origin or regarding the determined amount of import duties and other indirect taxes.

CHAPTER III- CLEARANCE PROCEDURE

Article 9 (clearance procedure)

The goods which arriving passenger carries with her/him, can be cleared:

- a) with exemption from import duties, under the prescribed conditions
- b) with payment of import duties:
 - 1. within a shortened procedure
 - 2. within a normal procedure, by submitting a customs declaration

Article 10 (clearance procedure for the goods with exemption from import duties)

1. In accordance with Article 176, Paragraph 5 of the Law and in relation to Article 2 of Annex to the same Law, the goods from Paragraph 2 of this Article contained in personal luggage of the passenger coming from abroad (regardless of his citizenship) are exempt from import duties, provided that those goods are not subject to restrictions or bans or being of commercial nature.

2. Exemption from import duties from Paragraph 1 of this Article per day and per passenger is applied to:

- a) non-commercial goods, including gifts and souvenirs contained in personal luggage of the passenger whose customs value does not exceed 200 KM,
- b) 200 cigarettes or 100 cigarillos or 250 gram of tobacco,
- c) two litres of table wine,
- d) one litre of alcohol beverages or strong liqueurs over 22% volume or two litres of fortified wine, sparkling wine or other liqueurs
- e) 60cc/ml of perfume and
- f) 250cc/ml of eau de toilette

The passengers under the age of 17 can not import tobacco products or alcoholic beverages.

3. The customs officer exempts the goods under Paragraph 2 of this Article from import duties orally, without producing any customs documents. In accordance with Article 26 Item 2 of the Law on Value Added Tax those goods are also exempt from the payment of value added tax.

4. If when entering BiH the passenger's luggage contains the goods referred to in Paragraph 2, Item a) of this Article, whose individual value exceeds 200 KM, import duties and other indirect taxes must be collected on their full customs value since the splitting of the value for such goods can not be conducted (for example, if the passenger carries a colour TV set of 500 KM, the TV can not be cleared so that it is exempt from import duty on the value of 200 KM and the duty is only calculated and collected on 300 KM, instead the customs authorities will clear the TV set in question based on the value of 500 KM and also calculate and collect import duties and other indirect taxes for the same amount). Likewise, preferences of several persons can not be put together for import of one item, since the preference refers to each passenger individually (for example, when four passengers in a motor vehicle are importing one item of 800 KM value and are requesting the application of the preference, such preference can not be granted and import duties and other indirect taxes are calculated on the full amount of customs value for that item).

5. The goods from paragraph 2 of Item b) to f) of this Article as items of passenger's personal luggage are exempt from payment of import duties, regardless of their individual or total value.

6. When the goods from Paragraph 2 Item a) of this Article contained in passenger's luggage are transported via railway without escort of passenger and are declared to customs without passenger being present, then the customs declaration for registered luggage is to be submitted on the form from Annex 23 to the Decision, according to the conditions and restrictions stated within that form.

Article 11

(clearance within shortened procedure according to single customs rate)

1. The goods arriving passenger carries in quantities and values exceeding those for which he can be exempt from import duties, intended for his personal use or use by his household, with overall value not exceeding 3 000 KM are declared orally and cleared within a shortened procedure at the border crossing. Thus, the customs officer for the duty exemption separates the goods subject to payment of duty in a higher amount while the goods subject to a lower amount of duty treats as those for which the duty will be collected(for example in the passenger's luggage there are three items of different value, one is 190 KM, other 180 KM, the third is 160 KM, the item with value of 190 KM will be exempt from import duties).

2. The goods from Paragraph 1 of this Article, except the goods exempt from customs duty and those for which “0” rate of customs duty is foreseen according to Customs Tariff of BiH, are cleared according to the single customs rate of 10%.

3. The single customs rate is not applied when the passenger before the application of such rate requested that the goods were cleared according to the customs rates from BiH Customs Tariff. In such cases all the goods making up the consignment are subject to customs duty according to the rates from the Customs Tariff of BiH and are sent for regular customs procedure to the customs station. Thus, the passenger cannot request that one part of the goods is cleared according to the single customs rate and other according to the rates from Customs Tariff of BiH.

4. When the goods subject to collection of import duties and other indirect taxes are declared orally, the customs authorities will issue the passenger with a receipt confirming the payment of indirect taxes (Article 135 of the Decision), the form and contents of which is prescribed by a separate instruction.

5. The details of the goods from the receipt of Paragraph 4 of this Article must be precise and clear in respect of their kind, quantity and value in order to identify those goods and determine whether they are non-commercial goods, for personal use by passenger or his/her household, or commercial goods. When entering particulars to the corresponding box on the receipt, the summary titles such as: “various goods”, “household effects”, “technical goods”, can not be used since they unable the correct application of the regulations and the calculation of import duties and other indirect taxes. In the case of the goods subject to restrictions and controls by the competent authorities (weapons, radio receivers and the like) all the data necessary for identification of the goods as well as the data for registration with the competent authority should be entered (commercial name of the goods, type, brand, manufacturer number, the production year and other details characterizing such goods), including the data about the documents accompanying the goods.

6. The method and procedure of maintaining the records on the collected import duties and other indirect taxes according to the receipt from Paragraph 4 of this Article is prescribed by a separate instruction.

Article 12

(Application of preferential rate when clearing goods within a shortened procedure)

1. The currently valid Free Trade Agreements which BiH concluded with other countries in order to simplify the procedure within passenger traffic prescribe certain exemptions from submitting the prove of origin for the products which the physical persons bring in as a part of their personal luggage, provided that those products are of non-commercial nature and declared as products with origin and that there is no doubt regarding the true nature of such statements and that overall value of those goods does not exceed 1 200 EUR.

2. For the goods from Paragraph 1 of this Article the clearance, that is, the calculation of import duties and other indirect taxes can be carried out at the border crossing with application of preferential rate, while at the same time a remark that preferential

origin has been applied must be entered on the receipt for indirect tax collection (for example the application of preferential origin with Republic Macedonia).

3. For the application of preferential tariff rate on the goods whose value exceeds the value stated in Paragraph 1 of this Article, it is necessary to enclose the invoice declaration (if the value is up to 6 000 EUR), or movement certificate EUR 1(when value is higher), taking into account that the regular customs procedure must be conducted. Also, when physical person asks for the application of preferential rate and there is a doubt regarding the true nature of his/her statement on origin, the clearance should be carried out within the regular procedure, regardless of the value of the goods, submitting as compulsory a proof of origin for the goods so that preferential rate can be applied.

Article 13
(clearance within regular procedure)

1. The regular procedure for the goods from Article 8 and 12 Paragraph 3 of this Instruction is carried out at customs station, with submission of customs declaration.
2. Customs declaration from paragraph 1 of this Article is filled out in accordance with regulation governing the issue of completing customs declarations.

Article 14
(procedure with goods for export/taking out)

The procedure of declaring goods to be exported/ taken out in the passenger traffic is regulated more closely in a separate instruction on export.

CHAPTER IV-TEMPORARY IMPORT

Article 15
(temporary import)

1. The foreign passenger and the citizen of BiH having place of residence in a foreign country temporarily coming to BiH for the sake of tourism, medical treatment, visiting relatives or coming for some other reasons, can temporarily import, with exemption from import duties and other indirect taxes:

- a) personal effects and the goods for sporting purposes, in accordance with Article 360 of the Decision and
- b) means of transport for private use in accordance with Article 355 to 358 of the Decision

2.If necessary, by examining travel document, or some other appropriate document, the customs officer will determine whether the passenger concerned falls under Paragraph 1 of this Article.

Article 16
(temporary import of personal effects and items for sporting purposes)

1. New or used items that the passenger needs during his journey are considered as passenger's personal effects (items), taking into account all the circumstances of the journey (gender and occupation of the passenger, season, duration and the purpose of his travelling, time spent in the country, etc.), excluding the goods imported for commercial purposes.

2. The following falls under the goods temporarily imported for sporting purposes: sporting equipment and other items that the passenger uses at the sporting events, demonstrations, or for the training during his stay in BiH. The illustrative list of passenger's personal effects and the goods temporarily imported for sporting purposes is given in Annex 1 of this Instruction.

3. The passenger declares the personal effects and the goods temporarily imported for sporting purposes to the customs at the border:

- a) Orally, in accordance with Article 58, Paragraph 1, Item c) of the Law and Article 136, Paragraph 1, Item b) of the Decision
- b) By one of the acts from Article 140 of the Decision (by some other act),
- c) In writing, at request of the customs, by lodging the customs declaration when amount of import duties involved is high or when there is a serious risk of non-compliance with the obligations concerning the procedure (Article 376 of the Decision)

4. In the case from Paragraph 3 Item a) of this Article, together with an oral customs declaration for temporary import, the List of Items from Article 17 of this Instruction is to be submitted, showing the items which passenger temporarily brings in/takes out (hereinafter: the Item List).

Article 17 **(the form of the Item List)**

1. The specimen, that is, the form and the contents of the Item List, in accordance with Article 302 Paragraph 2 of the Decision is given in Annex 2 of this Instruction. The form of the Item List is printed in batches of 50 sheets (25 sets), in A-4 format, each block to exhibit two consecutive sheets labelled with the same serial number and making up one set.

2. All the forms are perforated at the top, alongside the whole width. The first copy of the Item List has a carbonated reverse side and is printed in green and the second in blue.

3. Printing and delivery of the forms to customs will be provided by Sector for Business Services.

Article 18 **(procedure of declaring according to Item List)**

1. The passenger is obliged to enter on the Item List personal effects and the goods for sporting purposes which he/she temporarily imports/brings in. The Item List is completed and signed in two copies.
2. The passenger enters to the Item List: the name and surname, address, identification document number and the place/country of issuance (passport, identity card and similar) and the details of items she/he temporary brings in. The particulars are entered separately for each item, stating all the characterizing data by which the items can be identified when being re-exported (returned) abroad (kind, quantity, name, brand, type, manufacturer or other number, production year, whether they are new or have been used, and other data characterizing such goods).
3. The customs officer is obliged to examine the declared items and then compare them with the details from the submitted Item List. If the declared condition according to the Item List corresponds to the actual, the customs officer will enter to the List the note:” examined, clear and valid”, followed by the date and time of temporary admission, certifying both copies by his signature (stating the official code) and official stamp. The officer retains the first copy of the List for official records and hands the other copy to the passenger. The copy of the Item List retained by the customs office is put away according to the issuance date and is kept for three years from the date of issuance.

Article 19

(procedure of discharge of temporary import of personal effects and goods for sporting purposes by re-export)

1. Temporary imported personal effect and items intended for sporting purposes that on arrival passenger declared to customs office of entry orally or by an act from Article 140 of the Decision, when being re/exported abroad he/she declares to the customs office of exit at the border in the same manner as when they were temporary imported/brought in.
2. On their re-export abroad, the passenger is obliged to declare the personal effects and items for sporting purposes temporary imported with the lodging of the Item List to exit customs office at the border and to present both the goods and the Item List. The customs officer is obliged to compare the personal effects and items for sporting purposes which the passenger takes out with the Item List and if he has established that the actual state correspond to the details on the Item List, he will retain the Item List presented and allow the passenger to continue his journey. The customs officer is obliged to label the retained copy with” examined, clear and valid” and then certify this with his signature and official stamp, stating the date and time of the examination of the items. The customs officer is obliged to enclose the retained Item List to the original from Article 18, Paragraph 3 of this Instruction and in this way the temporary import procedure has been discharged.
3. In the case that the border customs office of exit via which personal effects and items for sporting purposes were re-exported abroad is not the same office via which they were temporary imported, the border customs office of exit will send the retained

Item List by official mail to the latter and will retain a copy of it. The received Item List will be enclosed to the original and in this way the temporary import procedure has been discharged.

4. Personal effects and items intended for sporting purposes, temporary imported with the lodging of a written customs declaration are discharged by lodging a customs declaration for re-export

Article 20

(procedure of discharge of temporary import of personal effects and goods for sporting purposes by clearance)

1. If the passenger wants to clear all or just part of the temporary imported personal effects and the goods for sporting purposes, he should address the closest customs station, in order to declare them for clearance. In that case the goods are declared for clearance, provided that the prescribed conditions are met, by making reference to the Item list or declaration number in box 40 of customs declaration, depending on the manner according to which the goods were declared at temporary import.

2. When the personal effects and items for sporting purposes temporary imported by lodging of the Item List are partially cleared, the customs officer will label the Item List with "goods under ordinal number _____ on the Item List cleared according to the customs declaration no. _____ (state the kind of declaration, for example IM4) from _____", to be certified with his signature and official stamp. The customs officer will return the certified Item List to the passenger so that temporary import can be discharged at the border office of exit and will retain a copy of it, together with the customs declaration.

Article 21

(temporary import of vehicle for private use)

The procedure of temporary import of vehicles for private use intended for re-export from BiH will be regulated by a separate instruction.

CHAPTER V-TEMPORARY IMPORT, TEMPORARY EXPORT AND TRANSIT OF SPORTING AND HUNTING WEAPONS AND AMMUNITION

Article 22

(temporary import, temporary export and transit of sporting and hunting weapons and ammunition)

1. The method and procedure of temporary import, temporary export and transit of sporting and hunting weapons and ammunition for taking part in organized sports training, competitions or hunting, as well as what is to be considered as hunting and sporting weapons, is regulated by the Instruction on the Method and Procedure for Temporary Import, Export and Transit of Sporting and Hunting Weapons and Ammunition. (Official Gazette BiH, no.56/05).

2. The application for temporary import, export and transit of sporting and hunting weapons and ammunition, is to be submitted by the passenger to the border customs office in two identical copies.

The application should in particular contain:

- a) the name, father's name, and the name of the person handling the weapon
- b) the address to which the weapons are delivered or transported
- c) the identification document for sporting and hunting weapons as follows:
 1. for sporting weapons: the list of weapons, equipment for weapons and ammunition (serial number, manufacturer, ammunition calibre and accompanying equipment) certified by the national professional association
 2. for hunting weapons: the weapon list,
- d) the means of transport
- e) departure date and estimated arrival date
- f) the invitation letter by the organizer, in the name of the persons concerned
- g) the border crossing via which they will enter and exit

3. Temporary import, export and transit can be approved for not more than three pieces of sporting/hunting weapons per person, together with the equipment thereof and certain quantity of ammunition as per one piece of weapons, depending on calibre as follows:

- a) for sporting firearms:
 1. ball 12 mm up to 500 pcs
 2. cartridges with 12 mm buckshot mm up to 500 pcs
 3. ball 5,6 mm up to 3000 pcs.
 4. 4,5 mm diables up to 5 000 pcs

for hunting firearms:

1. 4-36 mm cartridge up to 100 pcs
2. 6,5-8mm bullet up to 20 pcs

4. Sporting, hunting weapons and ammunition must be carried in the personal luggage of the passenger in whose name the authorisation for temporary import, export and transit has been issued.

5. The organizer from Paragraph 2, Item f) should issue a receipt showing the number of bullets used by the participants for the event to which they were invited.

6. The form of the request from Paragraph (2) of this Article is given in Annex 3 of this Instruction to which the provisions of Article 17 to 20 of this Instruction are applied appropriately (*mutatis mutandis*).

Article 23

(procedure of temporary import and re-export of sporting and hunting weapons and ammunition)

The provisions of Article 18 and 20 of this Instruction appropriately apply to temporary import of sporting and hunting weapons and ammunition and their re-export from the customs territory of BiH.

Article 24
(procedure of temporary export and re-import of sporting and hunting weapons and ammunition)

The provisions of Article 18 and 19 of this Instruction appropriately apply to temporary export of sporting and hunting weapons and ammunition and their re-import into customs territory of BiH.

Article 25
(transit procedure for sporting and hunting weapons and ammunition)

The provision of Article 18 and 19 of this Instruction appropriately apply to transit of sporting and hunting weapons and ammunition, taking into account that the customs office of exit (destination) after it has certified the application for transit of sporting and hunting weapons and ammunition from Article 22 of this Instruction is obliged to submit it via mail to the customs office of entry so that the transit procedure can be discharged.

CHAPTER VI-EXPORT PROCEDURE WITHIN PASSENGER TRAFFIC

Article 26
(export right)

Departing passenger can export /take out:

- a) non-commercial goods
- b) personal effects and goods for sporting purposes temporarily
- c) means of transport for private use temporarily
- d) temporary imported personal effects and sporting equipment from Article 5, Item c) of this Instruction and
- e) temporary imported vehicles for private use from Article 5, Item d) of this Instruction

Article 27
(declaring goods)

1. When crossing the customs line, the departing (exiting) passengers are obliged to declare to the customs authorities and at their request also present all the items they carry with them. The customs authorities will decide whether they will examine the goods declared or accept oral declaration of the passenger, without checking the goods.

2. The passenger can declare non-commercial goods orally, in accordance with Article 133 of the Decision, or by an act from Article 140, Paragraph 1, Item b) of the Decision (Article 138, Paragraph 1, Item a) of the Decision).

3. The manner of declaring the goods for export procedure is regulated more closely by a separate instruction on export procedure.

Article 28

(temporary export of personal effects and items for sporting purposes)

1. The passengers with residence in BiH who are leaving abroad and are temporary taking out the personal effects and items for sporting purposes from Annex 1 of this Instruction are obliged to declare those goods to the customs authorities orally, with lodging of the Item List in two copies, on the form of Annex 2 of this Instruction.

In that case Article 18 of this Instruction is appropriately applied to the procedure of temporary export. The passenger is committing a customs violation by entering on the Item List the particulars of the goods that he actually does not carry with him.

2. When on his return from abroad the passenger imports again (returns) the items which in accordance with Paragraph 1 of this Article he/she temporary took out, she/he is obliged to declare those items to customs office of entry by submitting the Item List certified and returned by the customs office of exit during temporary export. By means of this Item List passenger proves that those are the same items which he temporarily took out in order to exercise his/her right to exemption from payment of import duties on returned goods. Article 19 of this Instruction is applied appropriately to the procedure of re-import of items which were temporary exported/taken out.

3. If the Item List according to which the goods were temporary exported gets lost or on departure passenger did not declare to the customs the items he temporary took out, when importing those items back, the passenger can by means of a sales invoice, customs declaration of importing country (if any) the guarantee list or in some other way prove that he actually took the items abroad, provided that they enable the identification of the goods, that is, determination that those goods are the same goods which were temporary exported. The passenger commits a customs violation if when entering the customs territory of BiH he declares the goods he carries with himself as those he brings back while he/she cannot prove that those are the goods he/she temporary took out from that territory.

Article 29

(temporary export of vehicle)

The procedure of temporary export of vehicle for private use intended for re-import to BiH will be regulated by a separate Instruction.

CHAPTER VII- Foreign currency control and other provisions on passenger traffic

Article 30

(effective foreign money, securities and bonds brought in/taken out)

1. Control over the effective foreign money, securities, and bonds in foreign currency brought in/taken out within passenger traffic is carried out by the customs at the border crossings, in accordance with the Rulebook on the conditions and the procedure of taking out effective foreign money, securities and bonds in the foreign currency (Official Gazette FBiH , no.35/00) and the Decree on taking out / bringing in effective foreign currency, convertible marks, checks and securities (Official Gazette RS, no.16/05).

2. For each transfer of foreign money (coins or BiH currency or currency of any other country, traveller checks, postal remittance and other means of payment where the legal owner changes on delivery) and the bonds via the border frontier amounting to 10 000 KM or more, the customs authorities, in accordance with Article 25 of the Law on Prevention of Money Laundering (Official Gazette BiH, no.29/04), will forward the data to Financial-Intelligence Section (FOO), Agency for Investigation and Protection of BiH, via the Section for Business Services at the Regional Centre, in the manner prescribed by a separate act.

3. The details from Paragraph 2 of this Article should include:

- a) the name, surname, the date of birth and the place of residence of the person transferring cash and securities via the state border,
- b) the name and the headquarters of the legal person or name, surname and residence of natural person on whose behalf the transfer of cash or securities is carried out via the state border,
- c) the information on whether this transfer has been declared to the customs authorities.

Article 31

(customs procedure with luggage regarding air and sea traffic)

The provisions of Article 99 to 105 of the Decision and the provisions of this Instruction shall apply to control and the customs procedure in relation to the passenger's luggage in air and sea traffic.

Article 32

(import/export of works of art and antiques)

Import/bringing in and export/taking out of works of art and antiques determined by Annex III as integral part of the Decision on Classification of the Goods Subject to Export and Import Regime (Official Gazette BiH, no.22/98,40/02) are subject to licence by the Ministry of Foreign Trade and Economic Relations in BiH, in accordance with the Instruction on Issuance of Licenses for Import and Export of Works of Arts and Antiques (Official Gazette BiH, no.41/02).

CHAPTER X-TRANSITIONAL AND FINAL PROVISIONS

Article 33

(cessation of the validity of the previous regulations)

On the day this Instruction enters into force all the previous acts by which issues subject of this Instruction have been regulated shall no longer apply.

Article 34

(integral parts and entry into force)

1. Integral parts of this Instruction are Annex 1-illustrative list of personal effects and items for sporting purposes, Annex 2-list of items which passenger temporarily bring in/take out, Annex 3- application for temporary import/export/transit of sporting and hunting weapons and ammunition.
2. This Instruction enters into force on the eighth day from the day it has been published in Official Gazette of Bosnia and Herzegovina and will be published on web page of Indirect Taxation Authority of BiH.

DIRECTOR

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