

IMPORT

Everything you need to know about importing to B&H when you receive goods from abroad.

Import is the release of goods into free circulation, and in B&H it implies the application of trade policy measures, the fulfillment of other customs formalities related to the import of goods and the payment of all prescribed duties, in accordance with customs and other regulations. It is an action by which the customs authority enables the disposal of the goods for the purposes determined by the customs procedure in which the goods were placed. The person who imports is called the consignee/importer, and the debtor is the person who is obliged to pay the customs debt.

**Wondering how your order arrives from abroad?
Follow the whole process.**

PLACE OF CUSTOMS CLEARANCE

The ordered shipment arrives at the places specified by customs regulations for the purpose of control/inspection of the goods by the customs authority (declaration of the goods) and its final import customs clearance - Customs report Post Sarajevo, Banja Luka or Mostar. If the shipment arrives by air - Customs office Sarajevo Airport.

SHIPMENT DELIVERY AND CUSTOMS CLEARANCE

The delivery of your shipment is handled by public postal operators in Bosnia and Herzegovina (BH Pošta, Pošte Srpske and Hrvatska Pošta Mostar) who perform express or regular delivery, as well as, if the shipment arrives by air, companies such as DHL, UPS, Fedex, etc. Based on the declared data in the shipment, it is determined whether the shipment is subject to import customs clearance and the collection of duties or is exempt from customs clearance and payment of duties.



POSTAL COSTS

It is necessary to distinguish between the invoice value of the goods and the customs value of the goods, as well as whether they are commercial (goods that have been paid for) or non-commercial (goods that have been sent free of charge) shipments. The customs value for commercial shipments is the value of the goods that is applied during customs clearance and includes the invoice value of the goods and postal costs to B&H. This means that if the value of the goods is 100 KM, and the postage (transportation) to B&H is 20 KM, the customs value for the calculation of import duties is 120 KM.

On the other hand, if we are talking about non-commercial shipments, the customs value for the calculation of import duties is only the invoice value of the goods, without postal costs to B&H.

Delivery costs within Bosnia and Herzegovina (postage) and possible handling costs incurred in Bosnia and Herzegovina are not included in the customs value of the goods. These delivery costs in Bosnia and Herzegovina are often charged for shipments that are exempt from paying import duties upon import, and citizens usually think that these are costs charged by the customs authority. In fact, it is a matter of so-called manipulative costs of postal operators or the companies DHL, UPS, FedEx, etc.

Commercial goods with a total (customs) value of up to 300 KM per shipment are exempted from paying import duties and there is no obligation to submit a customs declaration. Exemption from payment of import duties, regardless of value, is not granted for alcoholic products, perfumes, and toilet waters, as well as tobacco and tobacco products.

For all other shipments, import customs clearance is carried out and import duties are paid via customs postal declaration using the customs rate prescribed by the Customs Tariff of Bosnia and Herzegovina, i.e. 5%, 10%, or 15%, with a single VAT rate of 17%. Please note that in this case, the customs value for the calculation of import duties is the invoice value of the goods together with postal costs to B&H.

Also, goods of a non-commercial nature contained in a shipment sent free of charge by an individual from another country to an individual in Bosnia and Herzegovina up to a value of 90 KM per shipment are exempt from import duties. "Shipments of a non-commercial nature" are considered to be occasional shipments containing exclusively goods intended for personal use or the use of household members of the beneficiary of the exemption, which by their type and quantity indicate that they are not of a commercial nature and that the sender sent them to the recipient free of charge.

For all other shipments with a value of up to 1500 KM, import customs clearance is carried out and import duties are paid through a postal customs declaration using a single customs rate of 10%, with a single VAT rate of 17%. If the value of the shipment is over 1500 KM, the customs rates prescribed by the Customs Tariff of Bosnia and Herzegovina are applied, i.e. 5%, 10% or 15%, with a single VAT rate of 17%.

Both types of declaration, if it is a natural person as the recipient, are created by the customs authority and issue an invoice to the recipient/importer for the amount of the corresponding import duties. If it is a legal entity, the customs declaration is submitted in the regular customs procedure through an authorized representative (freight forwarder). Also, for all shipments that are subject to prohibitions or restrictions, the customs declaration is submitted in the regular customs procedure through an authorized representative.

DOCUMENTATION

A shipment that arrives from abroad is usually properly marked in such a way that it has a declaration on it that says what it contains (type of goods), what is its value, and where it comes from. This declaration is valid evidence that describes the goods ordered.

If additional documentation is required, the customs authority contacts the recipient. If the recipient does not provide the necessary data, the value is determined by the customs authority, according to the available data, based on customs regulations.

If the person does not agree with the determined value, he/she has the right to submit an objection.

In the case when the shipment is sent by a natural person abroad to a natural person in Bosnia and Herzegovina, the sender should take care to correctly declare the value of the goods, so that the customs procedure can be completed quickly and properly.



SHIPMENT ARRIVAL

At the moment when the shipment arrives on the territory of Bosnia and Herzegovina, until the customs procedure (release or customs clearance) is determined for it, it is under customs supervision and is treated as temporarily stored goods in a temporary storage room or in a public customs warehouse.



After the completion of the whole process, the shipment arrives at your address!