

Pursuant to Article 43, paragraph 1. point 1) of the Customs Law (“Official Gazette of the RS”, No. 95/18, 91/19 – other law, 144/20, 118/21 and 138/22) and Article 17. paragraph 1. and 43, paragraph 1. of the Government Law (“Official Gazette of the RS”, No. 55/05, 71/05 - corrected, 101/07, 65/08, 16/11, 68/12, 72/12, 7/14, 44/14 and 30/18– other law),

The Government hereby enacts the following

DECISION
ON THE CONDITIONS AND MANNER OF REDUCING THE CUSTOMS DUTIES ON
CERTAIN GOODS AND EXEMPTION OF CERTAIN GOODS FROM CUSTOMS DUTIES
IN 2026

1. The present Decision shall set the conditions and manner of reducing the customs duties on certain goods and exemption of certain goods from customs duties in 2026.

2. The customs duties referred to in point 1 of the present Decision shall be reduced and be lower than the customs duty rate laid down in the Customs Tariff Law (“Official Gazette of the RS”, Nos. 62/05, 61/07, 5/09, 6p. 95/18 – other law and 91/19) for the following goods:

Tariff line	Description	Customs duty rate
0402 10 19 00	Milk and cream, concentrated or containing added sugar or other sweetening matter: In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1,5 %: Not containing added sugar or other sweetening matter: Other <i>ex in packaging net weight of 20 kg or more, but not exceeding 1000 kg, for confectionery industry and the production of ice cream</i>	0
0402 21 18 00	Milk and cream, concentrated or containing added sugar or other sweetening matter: In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1,5 %: Not containing added sugar or other sweetening matter: Of a fat content, by weight, not exceeding 27 %: Other <i>ex for confectionery industry and for the production of the final products for babies and young children from heading 1901 and 2104</i>	0
0405 10 19 00	Butter: Of a fat content, by weight, not exceeding 85 %: Natural butter: Other <i>ex in packaging net weight of 20 kg or more, but not exceeding 25 kg, for confectionery industry and the production of ice cream</i>	0
1202 42 00 00	Groundnuts, not roasted or otherwise cooked, whether or not shelled or broken: Other: Shelled, whether or not broken <i>ex for confectionery industry and producers products of groundnuts</i>	2

Tariff line	Description	Customs duty rate
1517 90 99 00	Margarine; edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading 1516: Other: Other: Other <i>ex: on the basis of palm oil for, for the production of the final products from heading 1704 and 2104 and Chapters 18 and 19</i>	8
1702 90 95 00	Sugar syrups not containing added flavouring or colouring matter: Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose: Other <i>ex: watery dilution of lactulose</i>	0
1801 00 00 00	Cocoa beans, whole or broken, raw or roasted	0
2009 11 99 00	Fruit juices: Frozen: Of a Brix value not exceeding 67: Other	15,2
2102 10 31 00	Active yeasts: Bakers' yeast: Dried	12
2102 10 39 00	Active yeasts: Bakers' yeast: Other	12
2103 90 90 10	Mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard: Other: Other: prepared spice mixtures for the food industry <i>ex for production and preparation of noodles</i>	7,7
2103 90 90 90	Mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard: Other: other: other: <i>ex for production and preparation of noodles</i>	7,7
2304 00 00 00	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil	0
2712 90 39 00	Paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured: Other: Other: Crude: For other purposes <i>ex wax used for soldering</i>	0,7
2804 29 10 00	Rare gases. Other: Helium	0
2814 10 00 00	Ammonia, anhydrous or in aqueous solution: Anhydrous ammonia	0
2918 14 00 00	Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: Citric acid	0
3102 10 12 00	Mineral or chemical fertilisers, nitrogenous: Urea, whether or not in aqueous solution: Urea containing more than 45 % by weight of nitrogen on the dry anhydrous product: in aqueous solution, containing not less than 31.8% but not more than 33.2%, by weight, of urea	0

Tariff line	Description	Customs duty rate
3102 10 15 00	Mineral or chemical fertilisers, nitrogenous: Urea, whether or not in aqueous solution: Urea containing more than 45 % by weight of nitrogen on the dry anhydrous product: in aqueous solution, containing more than 33.2% but not more than 55%, by weight, of urea	0
3102 10 19 00	Mineral or chemical fertilisers, nitrogenous: Urea, whether or not in aqueous solution: Urea containing more than 45 % by weight of nitrogen on the dry anhydrous product: other	0
3102 30 90 90	Mineral or chemical fertilisers, nitrogenous: Ammonium nitrate, whether or not in aqueous solution: Other: Other	0
3102 40 10 00	Mineral or chemical fertilisers, nitrogenous: Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances: With a nitrogen content not exceeding 28 % by weight	0
3405 10 00 00	Polishes, creams and similar preparations, for footwear or leather	0
3506 99 00 00	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg: Other: Other	0
3916 90 10 00	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics: Of other plastics: Of condensation or rearrangement polymerisation products, whether or not chemically modified <i>ex of polyamids</i>	1
3917 32 00 90	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics: Other tubes, pipes and hoses: Other, not reinforced or otherwise combined with other materials, without fittings: Other: other	6,5
3917 33 00 00	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics: Other tubes, pipes and hoses: Other, not reinforced or otherwise combined with other materials, with fittings	6,5
3917 39 00 00	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics: Other tubes, pipes and hoses: Other	6,5
3921 12 00 00	Other plates, sheets, film, foil and strip, of plastics: Cellular: Of polymers of vinyl chloride	0
3923 21 00 00	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics: Sacks and bags (including cones): Of polymers of ethylene <i>ex air bags of polymer ethylene for toner cartridge packaging; antistatic protection bags for packaging electronic components (ESD - electrostatic discharge)</i>	6,5

Tariff line	Description	Customs duty rate
3923 90 00 00	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics: Other	6,5
3924 10 00 00	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics: Tableware and kitchenware: <i>ex ice containers for refrigerators</i>	6,5
3926 30 00 00	Other articles of plastics and articles of other materials of headings 3901 to 3914: Fittings for furniture, coachwork or the like	6,5
3926 90 97 99	Other articles of plastics and articles of other materials of headings 3901 to 3914: Other <i>ex housings and parts of housings for machines and apparatus, pistons, seals, cable ties</i>	6,5
4007 00 00 00	Vulcanised rubber thread and cord	3
4009 31 00 00	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges): Reinforced or otherwise combined only with textile materials: Without fittings	3
4011 50 00 00	New pneumatic tyres, of rubber: Of a kind used on bicycles	4
4013 20 00 00	Inner tubes, of rubber: Of a kind used on bicycles	4
4016 93 00 00	Other articles of vulcanised rubber other than hard rubber: Other: Gaskets, washers and other seals	2,5
4016 99 57 00	Other articles of vulcanised rubber other than hard rubber: Other: Other: For motor vehicles of headings 8701 to 8705: Other	2,5
4016 99 97 00	Other articles of vulcanised rubber other than hard rubber: Other: Other: other: other	2,5
4107 12 91 00	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114: Whole hides and skins: Grain splits: Other: Bovine (including buffalo) leather	0
4821 10 10 00	Paper or paperboard labels of all kinds, whether or not printed: Printed: Self-adhesive	0
4821 90 10 00	Paper or paperboard labels of all kinds, whether or not printed: Other: Self-adhesive	0
4823 90 85 90	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres: Other: Other: other	0
5205 11 00 00	Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale: Single yarn, of uncombed fibres: Measuring 714,29 decitex or more (not exceeding 14 metric number)	4

Tariff line	Description	Customs duty rate
5205 12 00 00	Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale: Single yarn, of uncombed fibres: Measuring less than 714,29 decitex but not less than 232,56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	4
5205 13 00 00	Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale: Single yarn, of uncombed fibres: Measuring less than 232,56 decitex but not less than 192,31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	4
5205 22 00 00	Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale: Single yarn, of combed fibres: Measuring less than 714,29 decitex but not less than 232,56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	4
5205 23 00 00	Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale: Single yarn, of combed fibres: Measuring less than 232,56 decitex but not less than 192,31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	4
5205 24 00 00	Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale: Single yarn, of combed fibres: Measuring less than 192,31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	4
5205 26 00 00	Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale: Single yarn, of combed fibres: Measuring less than 125 decitex but not less than 106,38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	4
5205 27 00 00	Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale: Single yarn, of combed fibres: Measuring less than 106,38 decitex but not less than 83,33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	4
5205 28 00 00	Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale: Single yarn, of combed fibres: Measuring less than 83,33 decitex (exceeding 120 metric number)	4
5205 32 00 00	Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale: Multiple (folded) or cabled yarn, of uncombed fibres: Measuring per single yarn less than 714,29 decitex but not less than 232,56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	4

Tariff line	Description	Customs duty rate
5205 33 00 00	Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale: Multiple (folded) or cabled yarn, of uncombed fibres: Measuring per single yarn less than 232,56 decitex but not less than 192,31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	4
5205 41 00 00	Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale: Multiple (folded) or cabled yarn, of combed fibres: Measuring per single yarn 714,29 decitex or more (not exceeding 14 metric number per single yarn)	4
5205 42 00 00	Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale: Multiple (folded) or cabled yarn, of combed fibres: Measuring per single yarn less than 714,29 decitex but not less than 232,56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	4
5205 43 00 00	Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale: Multiple (folded) or cabled yarn, of combed fibres: Measuring per single yarn less than 232,56 decitex but not less than 192,31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	4
5205 44 00 00	Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale: Multiple (folded) or cabled yarn, of combed fibres: Measuring per single yarn less than 192,31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	4
5205 47 00 00	Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale: Multiple (folded) or cabled yarn, of combed fibres: Measuring per single yarn less than 106,38 decitex but not less than 83,33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	4
5205 48 00 00	Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale: Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale: Multiple (folded) or cabled yarn, of combed fibres: Measuring per single yarn less than 83,33 decitex (exceeding 120 metric number per single yarn)	4
5208 22 99 00	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m ² : Plain weave, weighing more than 130 g/m ² and of a width: Exceeding 165 cm	8
5208 52 00 00	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m ² : Plain weave, weighing more than 100 g/m ²	8
5209 31 00 00	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² : Dyed: Plain weave	8
5307 10 00 00	Yarn of jute or of other textile bast fibres of heading 5303: Single	0

Tariff line	Description	Customs duty rate
5307 20 00 00	Yarn of jute or of other textile bast fibres of heading 5303: Multiple (folded) or cabled	0
5402 31 00 00	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex: Textured yarn: Of nylon or other polyamides, measuring per single yarn not more than 50 tex	4
5402 33 00 00	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex: Textured yarn: Of polyesters	4
5402 39 00 00	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex: Textured yarn: Other	4
5402 44 00 00	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex: Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre: Elastomeric	4
5402 47 00 00	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex: Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre: Other, of polyesters	4
5402 49 00 00	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex: Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre: Other	4
5402 62 00 00	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex: Other yarn, multiple (folded) or cabled: Of polyesters	4
5509 53 00 00	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale: Other yarn, of polyester staple fibres: Mixed mainly or solely with cotton	1
5512 11 00 00	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres: Containing 85% or more by weight of polyester staple fibres: Unbleached or bleached	8
5512 19 90 00	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres: Containing 85% or more by weight of polyester staple fibres: Other: Other	8
5513 11 90 00	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² : Unbleached or bleached: Of polyester staple fibres, plain weave: Of a width of more than 165 cm	8

Tariff line	Description	Customs duty rate
5603 14 10 00	Nonwovens, whether or not impregnated, coated, covered or laminated: Of man-made filaments: Weighing more than 150 g/m ² : Coated or covered	4,3
5605 00 00 00	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	4
5806 20 00 00	Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs): Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread	0
5806 32 10 00	Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs): Other woven fabrics: Of man-made fibres: With real selvedges	0
5807 10 90 00	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered: Woven: Other	0
5808 10 00 00	Braids, in the piece	5
6001 10 00 00	'Long pile' fabrics	8
6005 37 00 00	Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 6001 to 6004: Of synthetic fibres: Dyed: Other	8
6406 90 90 00	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable insoles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof: Other: Other	0
6507 00 00 00	Headbands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear	2,7
7207 11 14 00	Semi-finished products of iron or non-alloy steel: Containing by weight less than 0,25 % of carbon: Of rectangular (including square) cross-section, the width measuring less than twice the thickness: Rolled or obtained by continuous casting: Other: Of a thickness not exceeding 130 mm	0
7207 11 16 00	Semi-finished products of iron or non-alloy steel: Containing by weight less than 0,25 % of carbon: Of rectangular (including square) cross-section, the width measuring less than twice the thickness: Rolled or obtained by continuous casting: Other: Of a thickness exceeding 130 mm	0
7007 19 80 00	Safety glass, consisting of toughened (tempered) or laminated glass: Toughened (tempered) safety glass: Other: other: <i>ex glass shelves for refrigerators</i>	3

Tariff line	Description	Customs duty rate
7210 70 80 00	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated: painted, varnished or coated with plastics: other	0
7312 10 49 90	Stranded wire, ropes and cables: Other, with a maximum cross-sectional dimension: Not exceeding 3 mm: Other : Other	0
7312 10 98 90	Stranded wire, ropes and cables: Other, with a maximum cross-sectional dimension: Exceeding 3 mm: Ropes and cables (including locked coil ropes): Other : Other	0
7315 11 10 00	Chain and parts thereof, of iron or steel: Articulated link chain and parts thereof: Roller chain: Of a kind used for cycles and motorcycles <i>ex of a kind used on bicycles</i>	2,7
7318 14 99 00	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter pins, washers (including spring washers) and similar articles, of iron or steel: Threaded articles: Self-tapping screws: Other: Other <i>ex for securing "LED" components</i>	3,7
7318 15 95 00	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter pins, washers (including spring washers) and similar articles, of iron or steel: Other screws and bolts, whether or not with their nuts or washers: Other: With heads: Other <i>ex screw M8 x 30 in accordance with the DIN933 standard and with a specific type of galvanizing coating GEOMET® 500, GEOMET® 321, GEOMET® 720, for use in the LED industry</i>	3,7
7318 16 60 00	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter pins, washers (including spring washers) and similar articles, of iron or steel: Threaded articles: Nuts: Other: Self-locking nuts	3,7
7320 10 90 00	Springs and leaves for springs, of iron or steel: Leaf-springs and leaves therefor: Other <i>ex spring plate holder in accordance with the DIN6930-2 standard, for use in the LED industry</i>	2,7
7320 20 20 00	Springs and leaves for springs, of iron or steel: Helical springs: Hot-worked	2,7
7320 90 90 00	Springs and leaves for springs, of iron or steel: Other: Other <i>ex springs in accordance with the DIN6930-2 standard, for use in the LED industry</i>	2,7
7326 20 00 90	Other articles of iron or steel: Articles of iron or steel wire: Other	2,7
7326 90 98 00	Other articles of iron or steel: Other: Other articles of iron or steel: Other <i>ex stand for magnets; lamp hanging element, for use in the LED industry</i>	2,7

Tariff line	Description	Customs duty rate
7409 11 00 00	Copper plates, sheets and strip, of a thickness exceeding 0,15 mm: Of refined copper: In coils <i>ex copper strip for the manufacture of contact carriers, contact spring holders and connectors, for relays</i>	4,8
7419 80 30 00	Other articles of copper: Other: Springs	4
7601 10 10 00	Unwrought aluminium: Aluminium, not alloyed: Slabs	0
7601 10 90 00	Unwrought aluminium: Aluminium, not alloyed: other	0
7601 20 30 00	Unwrought aluminium: Aluminium alloys: Slabs	0
7601 20 40 00	Unwrought aluminium: Aluminium alloys: Billets	0
7601 20 80 00	Unwrought aluminium: Aluminium alloys: Other	0
7607 11 19 00	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0,2 mm: Not backed: Rolled but not further worked: Of a thickness of less than 0,021 mm: Other	0
8301 10 00 00	Padlocks, of base metal <i>ex of a kind used on bicycles</i>	2,7
8301 40 90 00	Locks (key, combination or electrically operated), of base metal Other locks: Other <i>ex of a kind used on bicycles</i>	2,7
8302 10 00 00	Base-metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base-metal hat-racks, hat-pegs, brackets and similar fixtures: Hinges	0
8308 10 00 00	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or clothing accessories, footwear, jewellery, wrist watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles: Hooks, eyes and eyelets	0
8308 90 00 00	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made-up articles, tubular or bifurcated rivets, of base metal; beads and spangles of base metal: Other, including parts	0
8413 70 35 90	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators: Other centrifugal pumps: Other, with a discharge outlet diameter: Not exceeding 15 mm: Other	1,7
8413 91 00 90	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators: Parts: Of pumps: Other	1,7
8414 20 20 00	Air or vacuum pumps, air or other gas compressors and fans: Hand- or foot-operated air pumps: Handpumps for cycles	1,7

Tariff line	Description	Customs duty rate
8414 30 20 90	Compressors of a kind used in refrigerating equipment: Of a power not exceeding 0,4 kW: other	2,5
8425 31 00 90	Pulley tackle and hoists other than skip hoists; Winches and capstans; Jacks: Winches; capstans: Powered by electric motor: Other <i>ex for installation in elevators</i>	0
8481 40 90 00	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves: Safety or relief valves: Other	0
8481 80 99 00	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves: Other appliances: Other: Other: Other	0
8483 40 25 90	Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters: Gears and gearing (other than friction gears): Worm gear: other <i>ex for motors for windscreen wipers</i>	3,7
8483 50 80 90	Flywheels and pulleys, including pulley blocks: Other: Other	0
8483 90 89 90	Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters: Toothed wheels, chain sprockets and other transmission elements presented separately; parts: other: other: other: <i>ex for motors for windscreen wipers</i>	2,7
8501 40 20 90	Other AC motors, single-phase: Of an output not exceeding 750 W: Other	2,7
8504 31 80 90	Electrical transformers, static converters (for example, rectifiers) and inductors: Other transformers: Having a power handling capacity not exceeding 1 kVA: other : other <i>ex for installation in electronic assemblies for small home appliances, hand tools and LED lighting; for installation in controllers for managing cabin temperature and battery temperature of electric vehicles and for installation in controllers for managing turbine operation on vehicles with internal combustion engines</i>	3,7
8504 40 83 90	Static converters: Other: Rectifiers: other	1,7
8504 40 95 90	Static converters: Other: Other: Other	1,7
8504 50 00 90	Other inductors:other	0
8504 90 90 00	Electrical transformers, static converters (for example, rectifiers) and inductors: Parts: Of static converters	0

Tariff line	Description	Customs duty rate
8505 90 29 10	Electromagnets: Other, including parts: other: Electromagnets, other	1,8
8512 10 00 00	Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles: Lighting or visual signalling equipment of a kind used on bicycles	2,7
8512 90 90 00	Electrical lighting or signalling equipment, windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles: Parts: Other <i>ex of a kind used on windscreen wipers</i>	2,7
8516 79 70 00	Other electrothermic appliances: Other: Other	2,7
8516 80 20 90	Electric heating resistors: Assembled with an insulated former: Other	2,7
8516 90 00 00	Electric instantaneous or storage water heaters and immersion heaters; electric space-heating apparatus and soil-heating apparatus; electrothermic hairdressing apparatus (for example, hairdryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electrothermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545: Parts	2,7
8517 62 00 91	Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus <i>ex modules for wireless networks for communication using GSM / GPRS protocol, for installation in devices in fiscal cash registers, navigation, monitoring, remote reading, security systems etc.</i>	1
8524 11 00 90	Flat panel display modules, whether or not incorporating touch-sensitive screens: Without drivers or control circuits: Of liquid crystals: Other <i>ex for or machines of heading 9013</i>	0
8524 91 00 90	Flat panel display modules, whether or not incorporating touch-sensitive screens: Other: Of liquid crystals: Other <i>ex for or machines of heading 9013</i>	0
8532 21 00 00	Electrical capacitors, fixed, variable or adjustable (pre-set): Other fixed capacitors: Tantalum	0
8532 22 00 00	Electrical capacitors, fixed, variable or adjustable (pre-set): Other fixed capacitors: Aluminium electrolytic	0
8532 23 00 00	Electrical capacitors, fixed, variable or adjustable (pre-set): Other fixed capacitors: Ceramic dielectric, single layer	0
8532 24 00 00	Electrical capacitors, fixed, variable or adjustable (pre-set): Other fixed capacitors: Ceramic dielectric, multilayer	0
8532 25 00 00	Electrical capacitors, fixed, variable or adjustable (pre-set): Other fixed capacitors: Dielectric of paper or plastics	0

Tariff line	Description	Customs duty rate
8532 29 00 00	Electrical capacitors, fixed, variable or adjustable (pre-set): Other fixed capacitors: Other	0
8533 10 00 00	Electrical resistors (including rheostats and potentiometers), other than heating resistors: Fixed carbon resistors, composition or film types	0
8533 21 00 00	Electrical resistors (including rheostats and potentiometers), other than heating resistors: Other fixed resistors: For a power handling capacity not exceeding 20 W	0
8533 29 00 00	Electrical resistors (including rheostats and potentiometers), other than heating resistors: Other fixed resistors: Other	0
8533 31 00 00	Electrical resistors (including rheostats and potentiometers), other than heating resistors: Wirewound variable resistors, including rheostats and potentiometers: For a power handling capacity not exceeding 20 W	0
8533 40 10 00	Electrical resistors (including rheostats and potentiometers), other than heating resistors: Other variable resistors, including rheostats and potentiometers: For a power handling capacity not exceeding 20 W	0
8534 00 11 00	Printed circuits: Consisting only of conductor elements and contacts: Multilayer circuits	0
8534 00 19 00	Printed circuits: Consisting only of conductor elements and contacts: Other	0
8536 10 10 00	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp holders and other connectors, junction boxes), for a voltage not exceeding 1 000 V: Fuses: For a current not exceeding 10 A	2,3
8536 10 50 00	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp holders and other connectors, junction boxes), for a voltage not exceeding 1 000 V: Fuses: For a current exceeding 10 A but not exceeding 63 A	2,3
8536 10 90 00	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp holders and other connectors, junction boxes), for a voltage not exceeding 1 000 V: Fuses: For a current exceeding 63 A	2,3

Tariff line	Description	Customs duty rate
8536 30 90 00	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp holders and other connectors, junction boxes), for a voltage not exceeding 1 000 V; connectors for optical fibres, optical fibre bundles or cables: Other apparatus for protecting electrical circuits: For a current exceeding 125 A <i>ex to protect the rectifier driver "LED" lighting</i>	0
8536 50 11 00	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp holders and other connectors, junction boxes), for a voltage not exceeding 1 000 V: Other switches: Other: For a voltage not exceeding 60 V: Push-button switches	0,6
8536 50 19 00	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp holders and other connectors, junction boxes), for a voltage not exceeding 1 000 V: Other switches: Other: For a voltage not exceeding 60 V: Other	0,6
8536 50 80 00	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp holders and other connectors, junction boxes), for a voltage not exceeding 1 000 V: Other switches: Other: Other <i>ex for use in the LED industry</i>	0
8536 61 90 00	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp holders and other connectors, junction boxes), for a voltage not exceeding 1 000 V: Lamp holders: Other	2,3
8536 69 30 00	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp holders and other connectors, junction boxes), for a voltage not exceeding 1 000 V: Other: For printed circuits Other: For printed circuits	0
8536 69 90 00	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp holders and other connectors, junction boxes), for a voltage not exceeding 1 000 V: Lamp holders, plugs and sockets: Other: Other	0

Tariff line	Description	Customs duty rate
8536 70 00 10	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp holders and other connectors, junction boxes), for a voltage not exceeding 1 000 V: Connectors for optical fibres, optical fibre bundles or cables: with ceramic case (ferrule)	3
8536 70 00 90	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp holders and other connectors, junction boxes), for a voltage not exceeding 1 000 V: Connectors for optical fibres, optical fibre bundles or cables: Other	3
8536 90 10 00	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp holders and other connectors, junction boxes), for a voltage not exceeding 1 000 V: Other apparatus: Connections and contact elements for wire and cables	0
8536 90 95 00	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp holders and other connectors, junction boxes), for a voltage not exceeding 1 000 V: Other apparatus: Other <i>ex except for wafer probers</i>	2,3
8537 10 91 00	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517: For a voltage not exceeding 1 000 V: Other: Programmable memory controllers <i>ex in the form of printed boards for installation in motor vehicles and for installation in electronic assemblies for small home appliances and hand tools</i>	2,1
8537 10 98 00	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517: For a voltage not exceeding 1 000 V: other: other	2,1
8538 90 99 00	Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537: Other: Other: Other	0
8539 29 98 00	Other filament lamps, excluding ultraviolet or infra-red lamps: Other: Other, for a voltage: Not exceeding 100 V	2,7

Tariff line	Description	Customs duty rate
8541 10 00 00	Semiconductor devices (for example, diodes, transistors, semiconductor-based transducers): Diodes, other than photosensitive or light-emitting diodes (LED)	0
8541 21 00 00	Semiconductor devices (for example, diodes, transistors, semiconductor-based transducers): Transistors, other than photosensitive transistors: With a dissipation rate of less than 1 W	0
8541 29 00 00	Semiconductor devices (for example, diodes, transistors, semiconductor-based transducers): Transistors, other than photosensitive transistors: Other	0
8541 41 00 00	Light-emitting diodes (LED), whether or not assembled with other light-emitting diodes (LED): Light-emitting diodes (LED)	0
8541 42 00 00	Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED): Photovoltaic cells not assembled in modules or made up into panels	0
8541 43 00 00	Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED): Photovoltaic cells assembled in modules or made up into panels	0
8541 49 00 00	Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED): Other	0
8541 60 00 00	Mounted piezo- electric crystals: Mounted piezoelectric crystals	0
8542 31 11 00	Electronic integrated circuits: Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits: Goods specified in note 12(b)(3 and 4) to this chapter: Multi-component integrated circuits (MCOs)	0
8542 31 19 00	Electronic integrated circuits: Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits: Goods specified in note 12(b)(3 and 4) to this chapter: Other	0
8542 31 90 00	Electronic integrated circuits: Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits: Other	0
8542 32 75 00	Electronic integrated circuits: Memories: Other: Electrically erasable, programmable, read only memories (E ² PROMs), including flash E ² PROMs: Other	0
8542 33 10 00	Electronic integrated circuits: Amplifiers: Multi-component integrated circuits (MCOs)	0
8542 33 90 00	Electronic integrated circuits: Amplifiers: Other	0
8542 39 90 00	Electronic integrated circuits: Other: Other	0

Tariff line	Description	Customs duty rate
8544 20 00 00	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors: Coaxial cable and other coaxial electric conductors	3,7
8544 30 00 00	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	3,7
8544 42 10 00	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors: Other electric conductors, for a voltage not exceeding 1 000 V: Fitted with connectors: Of a kind used for telecommunications	0
8544 42 90 00	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors: Other electric conductors, for a voltage not exceeding 1 000 V: Fitted with connectors: Other	3,3
8544 49 93 00	Other electric conductors, for a voltage not exceeding 1 000 V: Other: For a voltage not exceeding 80 V	3,7
8544 70 00 00	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors: Optical fibre cables	0
8546 90 10 00	Electrical insulators of any material: Other: Of plastics	3,7
8547 20 00 00	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546: Insulating fittings of plastics	0
8548 00 90 00	Electrical parts of machinery or apparatus, not specified or included elsewhere in this chapter: Other:	2,7
8714 91 10 00	Parts and accessories of vehicles of headings 8711 to 8713: Other: Frames and forks, and parts thereof: Frames	4,7
8714 91 30 00	Parts and accessories of vehicles of headings 8711 to 8713: Other: Frames and forks, and parts thereof: Front forks	4,7
8714 91 90 00	Parts and accessories of vehicles of headings 8711 to 8713: Other: Frames and forks, and parts thereof: Parts	4,7
8714 92 90 00	Parts and accessories of vehicles of headings 8711 to 8713: Other: Wheel rims and spokes: Spokes	4,7

Tariff line	Description	Customs duty rate
8714 93 00 00	Parts and accessories of vehicles of headings 8711 to 8713: Other: Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	4,7
8714 94 20 00	Parts and accessories of vehicles of headings 8711 to 8713: Other: Brakes, including coaster braking hubs and hub brakes, and parts thereof: Brakes	4,7
8714 94 90 00	Parts and accessories of vehicles of headings 8711 to 8713: Other: Brakes, including coaster braking hubs and hub brakes, and parts thereof: Parts	4,7
8714 95 00 00	Parts and accessories of vehicles of headings 8711 to 8713: Other: Saddles	4,7
8714 96 10 00	Parts and accessories of vehicles of headings 8711 to 8713: Other: Pedals	4,7
8714 96 30 00	Parts and accessories of vehicles of headings 8711 to 8713: Other: Crank-gear	4,7
8714 99 10 00	Parts and accessories of vehicles of headings 8711 to 8713: Other: Other: Handlebars	4,7
8714 99 30 00	Parts and accessories of vehicles of headings 8711 to 8713: Other: Other: Luggage carriers	4,7
8714 99 50 00	Parts and accessories of vehicles of headings 8711 to 8713: Other: Other: Derailleur gears	4,7
8714 99 90 00	Parts and accessories of vehicles of headings 8711 to 8713: Other: Other: Other; parts	4,7
9031 80 80 00	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter: Other instruments, appliances and machines: Other <i>ex for use in the LED industry</i>	0
9403 99 90 00	Other furniture and parts thereof: Parts: Of other materials	2,7
9405 99 00 00	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; Illuminated signs, illuminated nameplates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included: Parts: Other	2,7
9607 11 00 00	Slide fasteners and parts thereof: Fitted with chain scoops of base metal	0

Customs duty rates for the goods referred to in paragraph 1 of this point, originated from countries with which the Republic of Serbia has concluded free trade agreements, shall be reduced in 2026. according to reductions foreseen in these agreements.

For the goods from the tar. lines 0402 10 19 00 and 0405 10 19 00 intended for the use in the confectionery industry and for production of ice cream, for the goods from the tariff line 0402 21 18 00 intended for the use in the confectionery industry and for the production of the final products for

babies and young children from heading 1901 and 2104, for the goods from the tariff line 1202 42 00 00 intended for the use in the confectionery industry and producers products of groundnuts, for the goods from the tariff line 1517 90 99 00 intended for the use in the confectionery industry, for the production and preparing of noodles, and for the production of soups, and as well as for the goods from the tariff lines 2103 90 90 10 and 2103 90 90 90 intended for the production and preparing of noodles, the importer shall submit, to the customs authority, the statement that the goods are imported for the use in the confectionery industry and for production of ice cream, for the production of the final products for babies and young children, for producers products of groundnuts, for the production and preparing of noodles and for the production of soups.

3. The processed tobacco which is not produced in the Republic of Serbia in the necessary quantity and suitable quality, and the beneficiary is using the processed tobacco in its own production, shall be exempt from customs duties to the value corresponding to the total value of the tobacco produced and/or purchased in the Republic of Serbia in 2025, as follows:

Tariff designation	Name
2401 10 35 00	Unmanufactured tobacco; tobacco refuse: Tobacco, not stemmed/stripped: Light air-cured tobacco
2401 10 60 00	Unmanufactured tobacco; tobacco refuse: Tobacco, not stemmed/stripped: Sun-cured Oriental type tobacco
2401 10 70 00	Unmanufactured tobacco; tobacco refuse: Tobacco, not stemmed/stripped: Dark air-cured tobacco
2401 10 85 00	Unmanufactured tobacco; tobacco refuse: Tobacco, not stemmed/stripped: Flue-cured tobacco
2401 10 95 00	Unmanufactured tobacco; tobacco refuse: Tobacco, not stemmed/stripped: other tobacco
2401 20 35 00	Unmanufactured tobacco; tobacco refuse: Tobacco, partly or wholly stemmed/stripped: Light air-cured tobacco
2401 20 60 00	Unmanufactured tobacco; tobacco refuse: Tobacco, partly or wholly stemmed/stripped: Sun-cured Oriental type tobacco
2401 20 70 00	Unmanufactured tobacco; tobacco refuse: Tobacco, partly or wholly stemmed/stripped: Dark air-cured tobacco
2401 20 85 00	Unmanufactured tobacco; tobacco refuse: Tobacco, partly or wholly stemmed/stripped: Flue-cured tobacco
2401 20 95 00	Unmanufactured tobacco; tobacco refuse: Tobacco, partly or wholly stemmed/stripped: Other
2403 19 90 00	Other manufactured tobacco and manufactured tobacco substitutes: Smoking tobacco, whether or not containing tobacco substitutes in any proportion: Other: Other
2403 99 90 00	Other manufactured tobacco: Other: Other : Other

The per user value of the tobacco referred to in paragraph 1 of this point shall be the value which is proportionate to the value of the domestic processed tobacco produced or purchased by the beneficiary in 2025.

4. In order to exercise the right referred to in point 3. of the present Decision, the producer and/or importer of tobacco shall fulfil the following conditions:

- 1) he shall be entered in the Register of Tobacco Product Producers and/or the Register of Importers of Tobacco, Processed Tobacco i.e. Tobacco Products at the Tobacco Administration;
- 2) he shall have beneficiary's statement that he will use the processed tobacco imported duty-free exclusively for his own production purposes;
- 3) he shall have opinion of the minister responsible for agriculture, forestry and water management that the requirements referred to in point 3. paragraph 2. of the present Decision have been satisfied.

The statement and the opinion referred to in paragraph 1 of this point shall be attached to the customs declaration.

The document referred to in paragraph 1 point 1) of this point shall be obtained by the competent customs authority *ex officio* in accordance with the law governing the general administrative procedure.

5. The goods referred to in point 3. of this Decision, which were released for free circulation in keeping with the provisions of the present Decision, shall remain under customs supervision. Customs supervision shall be terminated with the cessation of the requirements because of which the goods were released for free circulation at reduced customs duty rate or duty-free, their exportation or destruction or issuance of the permission for using them for purposes other than those provided by the present Decision, after payment of customs duty.

6. The importers of processed tobacco have the right to import, without payment of customs duties, the goods listed in point 3 of the Decision on conditions and manner of reduction of the customs duties on certain goods and exemption of certain goods from the customs duties in 2025 („Official Gazette of the RS”, No. 106/24), for which the opinion from point 4 subpoint 3) of this Decision is obtained, if they have not used this right until the day this decision came into effect, till the fulfillment of the value of imports of goods listed in this opinion.

7. The present decision shall come into force on the following day upon its publication in the „Official Gazette of the Republic of Serbia“ and shall be applicable as of 1. January 2026.

05 No: 483-14524/2025
Belgrade, 26th December 2025.