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# KONVENCIJA EVROPSKE UNIJE O ZAJEDNIČKOM TRANZITNOM POSTUPKU

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## Rezime

Republika Srbija je 01.02.2016. god. stekla status punopravne članice Konvencije Evropske unije o zajedničkom tranzitnom postupku, te se pridružila postojećim članicama: državama EU, državama EFTA-a, kao i individualnim članicama Turskoj i Republici Severnoj Makedoniji. Na taj način Srbija je svoj posebno značajan geopolitički položaj u Evropi, te otvorenost za podršku i prihvatanje stranih direktnih investicija, stavila u funkciju daljeg dinamičnog unapređenja u sferi ekonomije i ukupnog privrednog razvoja.

**Ključne reči:** Evropska unija, Konvencija EU, Zajednički tranzitni postupak, garancija, banka

**JEL klasifikacija**: F13, R48, O52

Usvajanjem Zakona o potvrđivanju Konvencije Evropske unije o zajedničkom tranzitnom postupku (u daljem tekstu: Konvencija EU), a koji je objavljen u "Službenom glasniku Republike Srbije - Međunarodni ugovori", br. 13/2015, Republika Srbija je stekla status punopravne članice Konvencije EU o zajedničkom tranzitnom postupku.

Konvencija EU je potpisana 20.05.1987. god. u Interlakenu, Švajcarska. Ista je shodno važećim procedurama potvrđena 15.06.1987. god. Odlukom Saveta Evropske zajednice (eng. Council Decision 87/415/EEC).

Zatim je u jednom dužem vremenskom periodu Konvencija EU predstavljala ugovor zaključen između svih država članica Evropske Unije i država članica Evropske asocijacije za slobodnu trgovinu (eng. European Free Trade Association – EFTA), a koju trenutno čine: Norveška, Island, Švajcarska i Lihtenštajn.

Novijeg datuma je praksa pristupanja Konvenciji EU od strane individualnih država. Ista je započeta prijemom Turske 01.12.2012. god., te nastavljena prijemom Republike Severne Makedonije 01.07.2015. god., odnosno prijemom Republike Srbije 01.02.2016. god. Shodno navedenom, zaključno sa današnjim danom, Konvenciju EU čine ukupno 34 države i to: 27 država članica EU, 4 države članice EFTA i 3 individualne države.

Pristupanje Konvenciji EU predstavlja jedan od formalnih preduslova za punopravno članstvo svake pojedinačne države u EU. Naime, država koja je zainteresovana za članstvo u EU mora u trenutku apliciranja za prijem, pored ostalih ispunjenih uslova, imati status potpisnika Konvencije EU u trajanju od najmanje 1 godine.

Primer Republike Hrvatske je direktna potvrda za napred navedeno, utoliko što je Republika Hrvatska pristupila Konvenciji EU 01.07.2012. god., te postala članica EU 30.06.2013. god.

Evropska unija danas predstavlja političku i ekonomsku uniju 27 država članica. Prema podacima iz 2021. godine EU ima oko 447 miliona stanovnika, što predstavlja 5,8% ukupne svetske populacije. Sa učešćem od približno 15% u ukupnom svetskom izvozu, kao i približno 15% u ukupnom svetskom uvozu, EU predstavlja najvećeg izvoznika, odn. uvoznika roba i usluga na svetu.

Carinska unija Evropske unije (eng. The European Union Customs Union – EUCU), koja je formalno poznata pod nazivom Carinska unija Zajednice, predstavlja carinsku uniju, koju čine države članice EU, kao i Monako i Britanska prekomorska teritorija Akrotiri i Dhekelia (eng. The Sovereign Base Areas of Akrotiri and Dhekelia - SBA) locirana na Kipru.

Pri tome neke odvojene teritorije država članica EU ne učestvuju u Carinskoj uniji, po pravilu po osnovu geografske odvojenosti od svojih matičnih država. Kao primer može se navesti Gibraltar, koji predstavlja jednu od Britanskih prekomorskih teritorija.

Pored Carinske unije Evropske unije, EU je takođe u carinskim unijama sa Andorom, San Marinom i Turskom (uz izuzeće tačno određenih roba). Navedene Unije su rezultat odvojenih bilateralnih sporazuma zaključenih između EU i svake od napred navedenih država.

Sledi prikaz jedne sasvim posebne institucionalne promene u strukturi EU, kao i u samoj Carinskoj uniji EU. Podsećanja radi, Ujedinjeno Kraljevstvo (eng. United Kingdom) čine četiri države: Engleska (eng.England), Škotska (eng. Scotland), Vels (eng. Wales) i Severna Irska (eng. Northern Ireland).

Shodno Brexit-u (pojam izveden od engleskog izraza „British exit", a koji označava Britanski izlazak), Ujedinjeno Kraljevstvo se povuklo iz Evropske Unije dana 31. januara 2020. god. S tim u vezi napomena da Severna Irska, formalni deo Ujedinjenog Kraljevstva Velike Britanije i Severne Irske, a shodno odredbama Brexit-a, nastavlja da učestvuje na evropskom jedinstvenom tržištu robe. Samim tim Severna Irska je de facto članica Carinske unije EU.Radi ilustracije primarnih odrednica predmetne Konvencije u nastavku sledi prikaz uvodnog dela teksta iste. Naime, Predmetnom Konvencijom su utvrđene mere za prevoz robe u tranzitu između Zajednice i država EFTA-e, kao i između samih država članica EFTA-e.

Pojam prevoz robe uključuje i pretovar, ponovni izvoz ili skladištenje robe, kao i uvođenje zajedničkog tranzitnog postupka. Pri tome sve te radnje se mogu obavljati nezavisno od vrste i porekla robe. U nastavku se daje prikaz osnovnih elemenata koji se odnose na tranzitne procedure Unije, kao i na zajedničke tranzitne procedure.

Tranzitna procedura Unije se koristi za carinske tranzitne operacije između država članica EU (i Andore i San Marina) i generalno je primenljiva na kretanje roba koje nisu uz EU, kod kojih se radi o carinskim dažbinama i drugim troškovima po osnovu uvoza, i roba iz EU, koje na svom putu od mesta otpreme do krajnjeg odredišta u EU, treba da prođu preko teritorije treće države.

Zajednička tranzitna procedura se koristi za kretanje roba između država članica EU, država članica EFTA-e (Island, Norveška, Lihtenštajn i Švajcarska), Turske, Republike Severne Makedonije, Srbije, kao i Velike Britanije (od 01. januara 2021. god.). Procedura je zasnovana na Konvenciji od 20. maja 1987. god., pri čemu su ove procedure praktično identične tranzitnim procedurama Unije. Zakon o carinskim tranzitnim procedurama u Uniji propisan je Carinskim kodeksom Unije, Uredba (EU) br. 952/2013), u Delegiranoj uredbi Komisije (EU) br. 2015/2446, u Uredbi o implementaciji Komisije (EU) 2015/2447 i u Delegiranoj uredbi Komisije (EU) 2016/341, sa izmenama i dopunama.

Posebnu pažnju zaslužuje Tranzitni priručnik, koji predstavlja najsveobuhvatniji izvor informacija o Uniji i uobičajenoj tranzitnoj proceduri. Kao takav, Priručnik je alat za promovisanje boljeg razumevanja načina na koji funkcioniše tranzitna procedura, kao i uloga različitih učesnika.

Tranzitni priručnik ima ukupno 9 glavnih delova i to kako sledi:

- Deo I Opšti uvod
- Deo II Status robe
- Deo III Garancije
- Deo IV Standarda tranzitna procedura NCTS (Novi kompjuterizovani tranzitni sistem)
- Deo V Postupak kontinuiteta poslovanja
- Deo VI Pojednostavljenja
- Deo VII Sprovođenje tranzitnog postupka, istražni postupak
- Deo VIII Dug i povraćaj
- Deo IX Postupak TIR (Registrovano za međunarodni transport)

Primenom Konvencije EU se pojednostavljuje i u velikoj meri eliminiše papirologija, koja redovno prati postupke tranzita robe preko međunarodnih granica. Pri tome se svi zajednički transportni postupci odvijaju uz angažovanje otpremnih, graničnih i odredišnih carinarnica.

Otpremna carinarnica je mesto gde se prihvataju deklaracije, na osnovu kojih se roba pušta u tranzitni postupak. Istovremeno otpremna carinarnica je odgovorna za prihvatanje/kontrolu/verifikaciju garancije i puštanje pošiljke, kao i razduživanje postupka/završetak kretanja robe.

Odredišna carinarnica je odgovorna za potvrdu prijema i kontrolu pošiljke.

U sklopu primene Konvencije EU u toku 2000-te god. je pokrenut Novi kompjuterizovani tranzitni sistem (eng. New Computerised Transit System - NCTS).

Predmetni sistem služi kao alat za upravljanje i kontrolu tranzitnog sistema, što uključuje svaku pojedinačnu transakciju tranzita robe, uz maksimalno korišćenje prednosti elektronskog sistema unosa, praćenja, kontrole, kao i eventualno potrebnih intervencija. Konvencijom EU je predviđena kontrola robe isključivo prilikom utovara na početnoj lokaciji u državi izvoza robe, kao i prilikom istovara na krajnjoj destinaciji u državi uvoza robe.

Kretanje robe na putu od mesta utovara do mesta istovara,  uključujući carinske teritorije države, odn. država kroz koje roba prolazi u tranzitu, obavezno je pokriveno garancijom izdatom od strane garanta sa sedištem u državi utovara robe za tranzit.

Zakonom o potvrđivanju predmetne Konvencije, Poglavlje IV Garancije, čl. 9 uređeno je da principal polaže garanciju radi osiguranja plaćanja duga koji može nastati u vezi sa tranzitom robe. Principal je ovlašćen da, u zavisnosti od potreba svojih klijenata, obezbedi garanciju za svaki pojedinačni tranzitni postupak ili pak zajedničku garanciju kojom će biti pokriven rizik većeg broja pojedinačnih tranzitnih postupaka.Garancija može biti položena u formi novčanog depozita kod polazne carinarnice ili pak od strane garanta kod garantne carinarnice.Kao garant odn. izdavalac garancije u skladu sa zahtevima Konvencije EU, može se, u zavisnosti od regulatornog modela svake pojedinačne države potpisnice Konvencije EU, angažovati jedna od sledećih institucija:

- Poslovna banka, kao što je to slučaj na primer u Republici Srbiji ili

- Osiguravajuća kompanija ili

- Neko treće pravno lice, koje je zakonima države čiji je ono rezident, ovlašćeno za izdavanje garancija, a u skladu sa zahtevima Konvencije EU . U sklopu priprema za aktivno angažovanje u vezi sa primenom Konvencije EU, neophodno je da potencijalni garant posveti posebnu pažnju sagledavanju sledećih elemenata:

- Izboru klijenta ili klijenata pravnih lica i/ili preduzetnika koji su shodno nacionalnim propisima matične države ovlašćeni za obavljanje spoljno-trgovinskih poslova, odnosno prekograničnog transporta robe, a za koje će garant biti spreman da izda garanciju shodno zahtevima Konvencije EU, uz prethodno zaključenje posebnog ugovora sa svakim pojedinačnim klijentom;

- Identifikaciji jednog potencijalnog agenta u svakoj državi potpisnici Konvencije EU, a koji će, uz prethodno pribavljenu pisanu saglasnost od garanta u svojstvu principala, biti imenovan za agenta izdavaoca garancije za tranzit u državi čiji je agent rezident;

- Proceni spremnosti svoje institucije da garantima u drugim državama potpisnicama Konvencije EU, ponudi pružanje usluga u funkciji agenta u državi, čiji je garant rezident;

- Proceni spremnosti razmatranja primljenog zvaničnog zahteva od strane garanta iz druge države za prihvatanje mandata agenta za državu čiji je rezident, te nekim drugim.

Jednom uspostavljeni odnos između banke garanta iz jedne države i banke agenta iz druge države, a po osnovu Konvencije EU, može biti praćen uspostavljanjem saradnje u smislu drugih bankarskih poslova i/ili finansijskih aranžmana, u koje na primer spadaju sledeće vrste transakcija: izdavanje garancija, otvaranje akreditiva, konfirmiranje akreditiva, te učešće u sindiciranim kreditima, Inicijalnim javnim ponudama (eng. Initial Public Offering – IPO), kao i brojnim drugim aranžmanima i to kako u zemlji garanta i/ili u zemlji agenta, uz mogućnost zajedničkog učešća garanta i agenta na trećim tržištima. Ovakav razvoj saradnje između banaka omogućava generisanje relevantnih prihoda, kao i unapređenje rejtinga.

Sledi predstavljanje hipotetičke situacije koja bi u praksi zajedničkog tranzitnog postupka mogla nastupiti. Naime, eventualni događaj koji bi predstavljao problem u vezi sa prevozom robe na teritoriji jedne od država potpisnica Konvencije EU, bio bi momentalno praćen reagovanjem lokalne carinske institucije dotične države. To praktično znači da bi nadležna carinska institucija o nastalom slučaju promptno obavestila lokalnog agenta, koji bi bez odlaganja izvestio svog principala, te postupio striktno po njegovim instrukcijama radi urgentnog otklanjanja problema, odn. eventualnih posledica istog.

U vezi sa očekivanim nastavkom procesa pristupanja Konvenciji EU od strane novih država ovo je takođe prilika da se istakne poseban značaj predmetne Konvencije EU za afirmaciju banaka iz Republike Srbije.

Pored napred navedenih država treba spomenuti i Albaniju, koja takođe ima razvijene trgovinske odnose kako sa državama Zapadnog Balkana, tako i sa Grčkom, Italijom i brojnim trećim državama.

U Republici Srbiji, kao i u navedenim državama u regionu, posluje veliki broj banaka koje pripadaju vodećim bankarskim grupacijama iz Slovenije, Italije, Mađarske, Austrije i nekih trećih država, što predstavlja značajan element daljeg unapređenja komercijalnih i finansijskih aranžmana u regionu. Upravo ova činjenica predstavlja dodatni stimulans za intenziviranje zajedničkih tranzitnih postupaka.

Konvencija Evropske unije o zajedničkom tranzitnom postupku svim direktnim i indirektnim učesnicima, kao što su proizvođači, izvoznici, uvoznici, korisnici odn. potrošači i neki drugi, pruža brojne prednosti. Reč je pre svega o znatno bržem protoku roba, ubrzanju prometa na granicama, te evidentnom smanjenju troškova.

Pored navedenih prednosti, svakako treba spomenuti da predmetni sistem prekograničnog transporta robe omogućava rano otkrivanje i efikasnije suzbijanje carinskih prekršaja, što doprinosi podizanju svesti o neophodnosti permanentnih aktivnosti protiv sive ekonomije, u cilju osnaživanja integriteta privrede svake države članice Konvencije.

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# EUROPEAN UNION CONVENTION ON COMMON TRANSIT PROCEDURE

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## Summary

On February 1st 2016, the Republic of Serbia acquired the status of a full member of the European Union Convention on Common Transit Procedure, and joined the existing members: EU countries, EFTA countries, as well as individual members Turkey and the Republic of North Macedonia. In this way, Serbia put its particularly important geopolitical position in Europe, and its openness to support and acceptance of foreign direct investments, into the function of further dynamic improvement in the sphere of economy and overall economic development.

**Keywords**: European Union; EU Convention; Common transit procedure; Guarantee; Bank Guarantee; Bank

**JEL classification**: F13, R48, O52

With the adoption of the Law on Confirmation of the Convention of the European Union on the Common Transit Procedure (hereinafter: the EU Convention), which was published in the "Official Gazette of the Republic of Serbia - International Treaties", no. 13/2015, the Republic of Serbia acquired the status of a full member of the EU Convention on Common Transit Procedure.

The EU Convention was signed on May 20th, 1987, in Interlaken, Switzerland. It was confirmed in accordance with valid procedures on June 15th, 1987, by the Decision of the Council of the European Community (Eng. Council Decision 87/415/EEC).

Then, for a longer period of time, the EU Convention was a contract concluded between all the member states of the European Union and the member states of the European Free Trade Association (EFTA), which currently consists of: Norway, Iceland, Switzerland and Liechtenstein.The practice of accession to the EU Convention by individual states is more recent. It started with the admission of Turkey on December 1st, 2012 and continued with the admission of the Republic of North Macedonia on July 1st, 2015, that is, with the admission of the Republic of Serbia on February 1st, 2016. According to the above, as of today, the EU Convention consists of a total of 34 states, namely: 27 EU member states, 4 EFTA member states and 3 individual states.

Accession to the EU Convention is one of the formal prerequisites for full membership of each individual state in the EU. Namely, a country that is interested in EU membership must, at the time of applying for admission, in addition to other fulfilled conditions, have the status of a signatory to the EU Convention for a period of at least 1 year.

The example of the Republic of Croatia is a direct confirmation of the above, insofar as the Republic of Croatia acceded to the EU Convention on July 1st, 2012 and became a member of the EU on June 30th 2013.

Today, the European Union is a political and economic union of 27 member states. According to data from 2021, the EU has about 447 million inhabitants, which is 5.8% of the total world population. With a share of approximately 15% in total world exports, as well as approximately 15% in total world imports, the EU is the largest exporter and importer of goods and services in the world.

The European Union Customs Union (EUCU), which is formally known as the Community Customs Union, is a customs union made up of EU member states, as well as Monaco and the British Overseas Territories of Akrotiri and Dhekelia (The Sovereign Base Areas of Akrotiri and Dhekelia - SBA) located in Cyprus.

At the same time, some separate territories of EU member states do not participate in the Customs Union, as a rule, due to geographical separation from their home states. As an example, we can cite Gibraltar, which represents one of the British Overseas Territories.

In addition to the European Union Customs Union, the EU is also in customs unions with Andorra, San Marino, and Turkey (with the exception of certain goods). The aforementioned Unions are the result of separate bilateral agreements concluded between the EU and each of the aforementioned states.

The following is a presentation of a very special institutional change in the structure of the EU, as well as in the EU Customs Union itself. As a reminder, the United Kingdom consists of four states: England, Scotland, Wales, and Northern Ireland.

According to Brexit (a term derived from "British exit"), the United Kingdom withdrew from the European Union on January 31st 2020. In this connection, note that Northern Ireland, formally part of the United Kingdom of Great Britain and Northern Ireland, and in accordance with the provisions of Brexit, continues to participate in the European single market of goods. Therefore, Northern Ireland is a de facto member of the EU Customs Union.To illustrate the primary benchmarks of the subject convention, below is a view of the introductory part of the text. Namely, the Subject Convention sets out measures for the transportation of goods in transit between the Community and EFTA states, as well as between EFTA member states themselves.

The notion of transporting goods includes loading, re-exporting or storing of goods, as well as introducing a joint transit procedure. In this way, all these actions can be performed independently of the type and origin of the goods.Below is an overview of the basic elements related to the transit procedures of the Union, as well as to the common transit procedures.

The Union transit procedure is used for customs transit operations between EU Member States (and Andorra and San Marino) and is generally applicable to the movement of non-EU goods subject to customs duties and other import charges and EU goods, which on their way from the place of dispatch to the final destination in the EU, should pass through the territory of a third country.The common transit procedure is used for the movement of goods between EU member states, EFTA member states (Iceland, Norway, Liechtenstein and Switzerland), Turkey, the Republic of North Macedonia, Republic of Serbia, as well Great Britain (from January 1, 2021). The procedure is based on the Convention of May 20th, 1987, whereby these procedures are practically identical to the transit procedures of the Union.

The law on customs transit procedures in the Union is prescribed by the Customs Code of the Union, Regulation (EU) no. 952/2013), in Delegated Regulation of the Commission (EU) no. 2015/2446, in Commission Implementing Regulation (EU) 2015/2447 and Commission Delegated Regulation (EU) 2016/341, as amended.The Transit Handbook deserves special attention, as it is the most comprehensive source of information about the Union and the usual transit procedure. As such, the Handbook is a tool to promote a better understanding of how the transit procedure works, as well as the roles of the various actors.

The transit manual has a total of 9 main parts as follows:

Part I. General Introduction

Part II. Status of Goods

Part III. Guarantees

Part IV: Standard Transit Procedure NCTS (New Computerised Transit System)

Part V: Business Continuity Procedure

Part VI: Simplifications

Part VII: Discharge of the Transit Operation, the Enquiry Procedure

Part VIII: Debt and Recovery

Part IX. The TIR Procedure

The implementation of the EU Convention simplifies and largely eliminates paperwork, which regularly accompanies the transit of goods across international borders. In doing so, all joint transport procedures take place with the involvement of customs offices of departure, border, and destination.

The customs office of departure is the place where declarations are accepted, on the basis of which the goods are released for the transit procedure. At the same time, the customs office of departure is responsible for the acceptance/control/verification of the guarantee and release of the shipment, as well as discharge of the procedure/completion of the movement of goods.

The customs office of destination is responsible for confirmation of receipt and control of the shipment.

As part of the implementation of the EU Convention, the New Computerized Transit System (NCTS) was launched in 2000. The subject system serves as a tool for the management and control of the transit system, which includes each individual transaction of goods transit, with maximum use of the advantages of the electronic system of input, monitoring, control, as well as any necessary interventions.

The EU Convention stipulates the control of goods exclusively during loading at the initial location in the country of export of goods, as well as during unloading at the final destination in the country of import of goods. The movement of goods on the way from the place of loading to the place of unloading, including the customs territories of the country or the country through which the goods pass in transit, is necessarily covered by a guarantee issued by a guarantor based in the country where the goods are loaded for transit.

Law on Confirmation of the Subject Convention, Chapter IV Guarantees, Art. 9 regulates that the principal shall place a guarantee to ensure that the debt that may arise in connection with the transit of goods. The principal is authorized, depending on the needs of his clients, to provide a guarantee for each individual transit procedure or a common guarantee that will cover the risk of multiple individual transit procedures.

The guarantee can be deposited in the form of a cash deposit at the starting customs office or by a guarantor at the customs office.

As a guarantor or the issuer of the guarantee in accordance with the requirements of the EU Convention, depending on the regulatory model of each individual state party to the EU Convention, one of the following institutions may be engaged:

- a commercial bank, as is the case for example in the Republic of Serbia or

- insurance company or

-some thirds party legal entity, which is authorised by the laws of the country of which it is a resident, to issue guarantees, and in accordance with the requirements of the EU Convention.

As part of preparations for active engagement in connection with the implementation of the EU Convention, it is necessary for a potential guarantor to pay special attention to the following elements:

- to the choice of a client or clients of legal entities and/or entrepreneurs who, according to the national regulations of the home country, are authorised to perform foreign trade operations, i.e., cross-border transport of goods, and for which the guarantor will be ready to issue a guarantee in accordance with the requirements of the EU Convention, with the prior conclusion of a special contracts with each individual client;

- identification of one potential agent in each state party to the EU Convention, who, with previously obtained written consent from the guarantor in the capacity of principal, will be appointed as the agent of the issuer of the transit guarantee in the state of which the agent is a resident;

- assess the readiness of your institution to offer guarantors in other EU Convention signatory states the provision of services as an agent in the state where the guarantor is a resident;

- evaluate the readiness to consider the received official request by the guarantor from another country to accept the mandate of the agent for the country of which they are a resident, and some others.

Once established, the relationship between the guarantor bank from one country and the agent bank from another country, based on the EU Convention, may be followed by the establishment of cooperation in terms of other banking operations and/or financial arrangements, which include, for example, the following types of transactions: issuance of guarantees, opening of letters of credit, confirmation of letters of credit, and participation in syndicated loans, Initial Public Offerings (eng. Initial Public Offering - IPO), as well as numerous other arrangements both in the country of the guarantor and/or in the country of the agent, with the possibility of joint participation of the guarantor and the agent in third markets. This development of cooperation between banks enables the generation of relevant income, as well as the improvement of the rating.

The following is a presentation of a hypothetical situation that could occur in the practice of the joint transit procedure. Namely, a possible event that would represent a problem in connection with the transportation of goods on the territory of one of the signatory states of the EU Convention, would be immediately followed by the reaction of the local customs institution of the respective state. This practically means that the competent customs institution would promptly inform the local agent about the incident, who would report their principal without delay, and act strictly according to their instructions in order to urgently eliminate the problem, or the possible consequences thereof.

In connection with the expected continuation of the process of accession to the EU Convention by new countries, this is also an opportunity to emphasise the special importance of the relevant EU Convention for the affirmation of banks from the Republic of Serbia.

Of course, we are primarily talking about the countries that directly border the Republic of Serbia, namely the Republic of Bosnia and Herzegovina, as well as the Republic of Montenegro. Between Serbia and the mentioned countries, there is a traditionally intensive exchange of goods in terms of foreign trade. Already realised foreign direct investments in the mentioned countries have significantly contributed to the increase in the volume of trade, and such a trend is expected in the future as well.

In addition to the above-mentioned countries, Albania should also be mentioned, which also has developed trade relations with the countries of the Western Balkans, as well as with Greece, Italy and numerous third countries.

In the Republic of Serbia, as well as in the mentioned countries in the region, a large number of banks belonging to leading banking groups from Slovenia, Italy, Hungary, Austria and some third countries operate, which represents a significant element of further improvement of commercial and financial arrangements in the region. This fact is an additional stimulus for the intensification of joint transit procedures.

European Union Convention on Common Transit Procedure provides numerous advantages to all direct and indirect participants, such as producers, exporters, importers, users or consumers and some others. First of all, we are talking about a much faster flow of goods, speeding up traffic at the borders, and an obvious reduction in costs.

In addition to the mentioned advantages, it should certainly be mentioned that the system of cross-border transport of goods enables early detection and more effective suppression of customs violations, which contributes to raising awareness of the necessity of permanent activities against the grey economy, in order to strengthen the integrity of the economy of each member state of the Convention.

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