ILLUSTRATIVE SAMPLE — NOT A REPORT FOR AN ACTUAL TRANSACTION

Full Trade Report

Reference SAMPLE-FTR-2026-01
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TRADE LIRA DECISION SUMMARY

Preferential treatment	Conditional on EU preferential origin and acceptable proof at import
Origin rule	Illustrative assessment on fictional manufacturing facts only
Potential saving	1,000 EUR
Fallback MFN duty exposure	1,000 EUR
Evidence status	Incomplete
Missing	No specific missing item identified
Recommended next action	Obtain a valid proof of origin before claiming preference, and verify that it matches the declared facts.

SHIPMENT AND DUTY SUMMARY

HS code	7606920000
Product description	other plates, sheets and strip of aluminium alloys, of a thickness exceeding 0.2 mm
Export country	Germany
Declared preferential origin	EU — declared, not established by export from Germany
Import country	Serbia
Customs value	10,000 EUR
Standard (MFN) duty rate	10%
Estimated MFN duty	1,000 EUR
Applicable agreement	EU-RS-SAA
Potential preferential rate	0%
Potential preferential duty	0 EUR
Potential saving	1,000 EUR

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ORIGIN ASSESSMENT

Applicable verified rule	Change of heading + 50% material value limit
Change-of-heading condition	Met on fictional sample facts only
Value condition	Met on fictional sample facts only
Materials value (fictional sample data)	4,000 EUR
Ex-works price (fictional sample data)	10,000 EUR
Calculated percentage	40%
Threshold	50%

Legal rule: Manufacture: — From materials of any heading, except that of the product and — In which the value of all the materials used does not exceed 50 % of the ex-works price of the product

Legal reference: Revised PEM Convention, Appendix I, Annex II (technical transposition to HS2022) — ex Chapter 76

The potential saving of EUR 1,000 may be available only if the goods have EU preferential origin under the applicable rule of origin and acceptable proof of origin is presented at import.

REQUIRED PROOF AND EVIDENCE

- A valid proof of origin of a type permitted by the applicable agreement and the Revised PEM rules of origin.
- A movement certificate EUR.1, or an origin declaration made out by the exporter, where legally applicable.
- Supplier evidence of the origin of the materials used.
- The HS classification and value of every material used in the product.
- Evidence of the ex-works price of the finished product.
- Manufacturing records supporting the declared production facts.

WHAT TO DO NEXT

1. Obtain a valid proof of origin permitted under the EU–Serbia SAA and the applicable Revised PEM rules, such as EUR.1 or an origin declaration where legally applicable.
2. Retain the HS classification and value of every material used, evidence of the ex-works price, supplier origin evidence and supporting manufacturing records.
3. Confirm that the final proof of origin is consistent with the declared manufacturing facts before claiming the 0% preferential rate.

AUTHORITATIVE SOURCES

Standard rate: Uredba o usklađivanju nomenklature Carinske tarife za 2026. godinu — consolidated text

Government of the Republic of Serbia / Uprava carina (Customs Administration) (VERIFIED) — Official Gazette of the Republic of Serbia (Službeni glasnik RS) 107/25 and 45/26

https://www.carina.rs/privreda/tarifski-poslovi/carinska-tarifa/privreda_carinska_tarifa_opste.html

Trade agreement: EU–Serbia Stabilisation and Association Agreement — Protocol 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation (Revised PEM Convention)

European Union / EUR-Lex — EU–Serbia Stabilisation and Association Council; Uprava carina Republike Srbije (VERIFIED) — SAA Protocol 3, as amended to apply the Revised Regional Convention on pan-Euro-Mediterranean preferential rules of origin

https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A22013A0918%2801%29

Product-specific rule of origin: Technical transposition to HS 2022 of the headings in Annex II to Appendix I to the Revised PEM Convention, read with Decision No 1/2023 of the PEM Joint Committee

European Commission (DG TAXUD) / Joint Committee of the Regional Convention on pan-Euro-Mediterranean preferential rules of origin (VERIFIED) — Revised PEM Convention, Appendix I, Annex II — technical transposition to HS 2022

https://taxation-customs.ec.europa.eu/document/download/d80bc468-a94c-49e5-aa82-a2fe20b8350d_en

PREVIEW / SAMPLE

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Proof of origin: EU–Serbia Stabilisation and Association Agreement — Protocol 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation (Revised PEM Convention)

European Union / EUR-Lex — EU–Serbia Stabilisation and Association Council; Uprava carina Republike Srbije (VERIFIED) — SAA Protocol 3, as amended to apply the Revised Regional Convention on pan-Euro-Mediterranean preferential rules of origin

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IMPORTANT NOTICE

Potential saving is conditional on preferential origin being established and evidenced. It is not a confirmed saving.

This report is an analytical working document. It is not a customs declaration and not legal advice.

Preferential treatment requires valid proof of origin and supporting evidence. The assessment itself does not grant preference.

HOW TO READ THIS SAMPLE

- Confirmed from verified data: HS code 7606920000, Serbian standard (MFN) rate 10%, EU–Serbia SAA preferential rate 0%, and the duty arithmetic on the customs value (10,000 EUR × 10% = 1,000 EUR; 10,000 EUR × 0% = 0 EUR).
- Conditional conclusion: on fictional sample manufacturing data, not verified facts about real goods (materials 4,000 EUR, ex-works price 10,000 EUR) the verified origin rule is met, subject to a valid proof of origin. Preference is not granted by this report.
- Would require documentation in a real case: proof of origin (EUR.1 or an origin declaration), classification and value of each material, ex-works price evidence, supplier origin evidence and manufacturing records.

DATA USED

- Serbian Customs Tariff 2026, dataset version 2026-CT, effective 1 January 2026 (Službeni glasnik RS 107/25 and 45/26).
- Revised PEM rules of origin, Appendix I, Annex II, rule set 2026-01-01-HS2022.
- Sample version SAMPLE-FTR-2026-01, prepared 13 October 2026. Importer, exporter and manufacturing facts are illustrative.

This document is provided solely as an example of the format and content of a TradeLira report. It is not customs, legal or tax advice and must not be used for customs clearance or as proof of origin.

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