

Below are four distinct delivery concepts, each with the customs and VAT implications and the roles/responsibilities of the Yacht Owner, the Shipyard (A42), and the Subcontractor / Supplier. Key tax facts: Montenegro standard VAT is 21%; customs duty rates depend on tariff code, origin and value and commonly range from 0–15% for many marine parts, with simplified procedures applying for low-value shipments.

LOGISTIC OPTIONS FOR DELIVERY MATERIALS TO THE SHIPYARD



1. Shipyard Import from Foreign Suppliers



- Custom duties: x % acc. to Law
- VAT: according to law (e.g. 21%)
- Responsibility: A42

e.g. consumables / fittings / ...

Stocked and charged to the client.

2. Temporary Import & Re-Export of Tools



- Custom duties: x % from Custom duties / month
- Tools with ATA Carnet for free
- Responsibility: A42 & Subcontractor
- Contract needed

e.g. Scaffolding 3% / Special machinery for free

Re-exported after project.

3. Spare Parts in Transit



- Custom duties: free if correct handled by Client & Subcontractor, A42 to advise
- A42 will be entitled for Mark up from Client
- Responsibility: Client & Subcontractor
- Export to be proven by document

e.g. retrofit of fuel pump



- Shipyard Mark Up: % accord. price list
- If Custom duties: x % acc. to law
- Agent fees to be covered by Client
- Responsibility: Client & Subcontractor

e.g. long lead items like main generators ...

Agent-based facilitation.

Concept	Customs	VAT	Primary responsibility
1. Shipyard imports from foreign suppliers	Import duties charged on arrival; typical range 0–15%	21% on import value (paid at clearance)	Shipyard (A42) acts as importer of record
2. Temporary import / ATA Carnet	Duties suspended or guaranteed; carnet avoids duties	No VAT on properly documented temporary import	Subcontractor / Supplier arranges carnet; shipyard cooperates
3. Spare parts in transit (direct to yard)	No – Client has to prove the export by document to Customs	No	Client or Subcontractor usually importer/consignee
4. Client orders via agent using shipyard facilities	Duties charged on import; can be high (up to ~15% or more) for some categories	21% on import unless special procedure	Agent / Shipyard coordinates; owner pays markup & taxes

Please find below the details to be followed, together with a summary of the main requirements, to ensure the customs procedure runs smoothly when importing goods through A42. If anything is unclear, please do not hesitate to contact the A42 Procurement Department :

1 Classic Import:

- › Invoice – must include the correct description of goods, quantity, unit price, total value
- › • Invoice translation for freight forwarders
- › • EUR 1 (if the goods are European origin + Turkey and the amount is over 6.000 EUR)
- › • Statement of origin written on the invoice (if value of the goods is below 6.000 EUR)
- › • CEFTA (for countries from the region: Bosnia, Serbia, Macedonia)
- › • Import license (check by tariff number)
- › • Check Parity (if there is none, it is implied EXW)

1.1 Expenses:

- › Customs Duty & VAT: These depend on the tariff code of the goods.
- › Preferential Origin: If the supplier provides a Statement of Origin on the invoice (for goods valued below €6,000) or an EUR1 document (for goods valued above €6,000), the goods may be exempt from customs duties, leaving only VAT to be paid.
- › Additional Costs: Forwarding agent fees and transport costs (depending on the agreed Incoterms/parity).
- › Special Inspections: Goods subject to radioactivity testing must be inspected by the Institute of Ferrous Metallurgy (ICM), which incurs additional costs.

2 Temporary import and Re-export

- › Pro forma invoice (all items, value, total weight of temporarily imported goods; it should be emphasized on the invoice that it is only about customs formalities and DAP (delivered to place) incoterm parity should be indicated)
- › Contract on performance of works or on attestation
- › Announcement of temporary import to the freight forwarder a 10 days earlier in order to obtain the Approval for temporary import.

2.1 Temporary Import with Total Relief from Import Duties

- › Fees: Expenses include forwarding agent fees, the cost of obtaining the Temporary Import Permit, and transport costs (if organized by us).

2.2 Temporary Import (Partial Relief)

- › Customs Duty: Customs charges apply depending on the tariff code and the value of the goods.
- › Fees: Includes forwarding agent fees and the cost of the forwarder's guarantee.

2.3 Temporary import and Re-export with ATA Carnet

Applicable for professional equipment, tools, or items for trade fairs and presentations

- › No customs duties or forwarding fees are applicable.
- › This applies only to non-commercial goods such as professional equipment, tools, or items for trade fairs and presentations.

2.4 Temporary export JCI2 and Re-import JCI 6

- › Proforma invoice with translation for the freight forwarder
- › Contract needed
- › Announcement to the forwarder a few days before

2.4.1 Export (Outward Processing)

- › Customs & VAT: Upon the return of the goods, customs duties and VAT are calculated based on the value of the service/repair performed.

- › Documentation & Fees: Includes the cost of obtaining the Temporary Export Permit, forwarding agent fees for both sending and returning the goods, and transport costs.

3 Spares in transit

- › This is the most cost-effective option as there are no customs duties.
- › Costs are limited to forwarding agent fees for transit documentation and transport expenses (if organized by A42).
- › Subcontractor to supply Proforma invoice with destination Client Ship
- › Client to sign for export at customs and prove by documentation

3.1 Transport organization:

- › Commercial invoice
- › Dimensions and weight of packed goods (packing list)
- › Actual address
- › Contact of the person who hands over the goods (email and phone)
- › EUR 1 certificate or Declaration of origin (if it is possible)
- › Check whether it is ADR material and organize the means of transport accordingly (UN number – list of dangerous substances)
- › Timely notification of shipment – to organize the most cost-efficient transport (collective shipping)