

DECREE ON THE DETAILED MANNER OF DESTRUCTION OF GOODS, SALE OF GOODS, AND TRANSFER OF GOODS TO THE STATE

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Pursuant to Article 139, paragraph 3, Article 140, paragraph 5, Article 141, paragraph 2 and Article 201, paragraph 5 of the Customs Law ("Official Gazette of Montenegro", No. 86/22), the Government of Montenegro, at its session held on 18 December 2025, adopted the following

DECREE ON THE DETAILED MANNER OF DESTRUCTION OF GOODS, SALE OF GOODS, AND TRANSFER OF GOODS TO THE STATE ¹

Article 1

This Decree prescribes the detailed manner of destruction of goods, sale of goods and transfer of goods to the State.

Article 2

Handling of customs goods shall include:

- taking over, placing and safekeeping of customs goods (hereinafter: storage of goods);
- sale of customs goods;
- free transfer instead of sale;
- direct sale of goods; and
- destruction of customs goods.

Article 3

(1) Activities relating to the handling of customs goods shall be carried out by the customs office having jurisdiction over the place where the goods were seized or transferred, unless otherwise prescribed by this Decree.

(2) A decision on accepting a request for the transfer of goods to the State shall be adopted by the competent customs office, subject to prior consent of the Customs Administration at its headquarters.

(3) If, during storage or other actions, the goods are moved to another location, jurisdiction for further handling shall be transferred to the customs office in whose area the goods are located after the relocation.

¹ (Official Gazette of Montenegro, no. 162/25 of 31.12.2025)

(4) The customs office carrying out the relocation shall be obliged to notify the new customs office in advance, which must be present upon receipt of the goods at the new location.

(5) In cases where the organisational unit competent for customs security and control seizes goods that were the subject of a customs offence within the territory under the jurisdiction of a customs office, that customs office shall be competent to regulate the status of the customs goods and to conduct the administrative procedure.

Article 4

(1) After the competent customs office determines the right of disposal over the customs goods, the sale of the goods shall be carried out by the Customs Administration at its headquarters.

(2) By way of exception to paragraph 1 of this Article, until the public sale is announced, the customs office may, in justified cases and upon request, approve the return of the object of the offence to the person who committed the offence for which the measure of confiscation of the предмет was prescribed, provided that such person pays the value of the object of the offence, customs duties and other charges.

(3) In the cases referred to in paragraph 2 of this Article, the person taking over the goods shall also be obliged to pay all costs related to the redemption of the goods.

(4) The customs office shall decide on the request referred to in paragraph 2 of this Article by a decision determining the value of the goods, the amount of customs and other charges, and the costs.

Article 5

For the purpose of conducting the sale procedure, the customs authority shall:

- determine the value of the goods;
- verify compliance with the conditions for the import of the goods;
- verify whether the goods may be sold exclusively subject to the obligation of re-export from the customs territory of Montenegro;
- determine the method of sale;
- prepare the goods for sale;
- conduct the procedure for the sale of the goods; and
- draw up a record of its activities.

Article 6

(1) The starting sale price shall be the value of the goods excluding duties payable upon release of the goods for free circulation and shall be determined by the appropriate application of the rules on customs value, taking into account:

- (1) the actual condition of the goods;
- (2) comparison with identical or similar goods on the market;
- (3) possible technological, fashion or other obsolescence of the goods;
- (4) the fact that the goods are sold without the manufacturer's warranty or the possibility of their use;

other circumstances affecting the conduct of the public sale procedure.

(2) If the determination of the starting sale price of the goods requires expert knowledge not available to the customs authority, the valuation of the goods may, at the request of the customs authority, be carried out by an authorised professional organisation or an expert.

Article 7

- (1) In the event that the customs authority has determined that the conditions for the import of the goods are fulfilled, if the goods are sold:
 - 1) with payment of import duties, such goods shall be deemed to have been released for free circulation and no customs declaration shall be required for the goods;
 - 2) without payment of import duties, the buyer shall be required, prior to taking over the goods, to directly complete the formalities for placing the goods under a customs procedure or for their re-export.
- (2) If the subject of the public sale is goods for which, upon release for free circulation, a special regulation requires the submission of a decision, authorisation, permit, consent or other appropriate document relating to sanitary, phytosanitary, veterinary or other prescribed inspections or procedures, the goods shall be sold in the manner prescribed in paragraph 1, item 2 of this Article.
- (3) Where the customs authority has determined that the conditions for the import of the goods are not fulfilled, the buyer shall be required, prior to taking over the goods, to directly complete the formalities for placing the goods under re-export.
- (4) Goods that do not meet the conditions referred to in paragraph 2 of this Article shall be destroyed.

Article 8

- (1) The buyer shall accept the goods in the condition in which they are at the time of purchase, without the right to file a complaint.
- (2) An interested buyer shall have the right to inspect the goods prior to the sale.

Article 9

- (1) Seized and transferred goods for which the customs authority has determined that the conditions for sale are fulfilled shall be sold in one of the following ways:
 - 1) a public sale procedure, which may take the form of:
 - an oral public auction;
 - an electronic public auction; or
 - a public call for the submission of written bids; or
 - 2) a procedure for concluding a direct contract.
- (2) The method of sale shall be determined by the customs authority, taking into account the criterion of selling the goods at the highest possible price.

Article 10

(1) Similar goods whose value has been assessed by the customs authority at an amount exceeding EUR 2,000 shall, as a rule, be sold by public auction.

(2) A public auction shall be announced by a notice.

(3) At an oral public auction, the goods shall be sold to the bidder who offers the highest price in accordance with the conditions specified in the notice of the oral public auction.

(4) The notice of the oral public auction shall be published no later than eight days prior to the date scheduled for the auction, on the website of the Customs Administration and in one daily newspaper.

(5) The notice shall contain the following information:

- the place, date and time of the auction;
- the subject of the auction (name, type, quantity, technical and other basic data on the goods and the general condition of the goods);
- the amount of the starting sale price of the goods, with an indication that it is an amount excluding duties payable upon import of the goods;
- the options referred to in Article 7 of this Decree and the types of duties payable upon release of the goods for free circulation, if the conditions for the import of the goods are fulfilled;
- the specification of persons who may participate in the auction in accordance with Article 11 of this Decree;
- the amount and method of payment of the deposit in accordance with Article 11 of this Decree;
- the place and time designated for inspection of the goods;
- the deadline and method of payment, as well as the conditions for taking over the goods;
- other information relevant to the successful conduct of the auction (sale of goods on an “as seen–as bought” basis, which excludes any subsequent complaints by the buyer regarding the quality or any defects of the goods, a statement that the goods are sold without a warranty, the buyer’s obligation to obtain the necessary permits and other documents, etc.);
- information on where additional information about the auction may be obtained.

(6) A public auction may also be conducted as an e-auction.

(7) The provisions of Articles 10 to 15 of this Decree governing public auctions shall apply mutatis mutandis to e-auctions.

Article 11

(1) The right to participate in a public auction shall be granted to legal and natural persons, unless otherwise provided by this Decree.

(2) Where special regulations prescribe specific conditions for the sale or possession of certain movable property, a person wishing to participate must, prior to the commencement of the auction, prove that he or she meets the prescribed conditions.

(3) Goods may not be sold to a person employed by the customs authority.

(4) For participation in the auction, the customs authority may require the bidder, prior to the commencement of the auction, to pay a deposit in an amount equal to 10% of the starting sale price of the goods for which the bidder intends to bid.

(5) The deposit may be paid:

- 1) into the deposit account of the customs authority; or
- 2) in cash, in which case the customs authority shall issue a receipt confirming payment of the deposit.

(5) Where payment of a deposit is required, only a bidder who submits proof of payment of the deposit shall be entitled to participate in the public auction.

Article 12

(1) The customs authority shall conduct the auction at the place and time published in the notice, after verifying the presence of persons who have met the conditions for participation in the auction.

(2) At the beginning of the auction, the customs authority shall inform the bidders that, by their presence, they confirm acceptance of the announced auction conditions and that they are entitled to raise objections regarding the conduct of the auction until its conclusion.

(3) The customs authority shall decide immediately on objections raised by auction participants, and the response to the objection shall be entered in the record referred to in Article 13 of this Decree.

(4) The goods shall be offered at the public auction at a starting price corresponding to the assessed value stated in the record referred to in Article 13 of this Decree.

(5) The first public auction may be held even if only one bidder appears.

(6) In conducting the auction, the customs authority shall, by a specific decision entered in the record, determine that the buyer is the bidder who, after the third oral public call for bids, has offered an amount higher than the starting sale price, i.e. the highest last offered price.

(7) A public auction shall be deemed successful if at least one bidder offers a price equal to the starting price.

Article 13

(1) A record shall be drawn up on the conduct of the public auction.

(2) The record referred to in paragraph 1 of this Article shall contain data on the goods, the starting price, auction participants, the amounts offered, the achieved sale price, the buyer, any objection raised, and the response to the objection.

(3) The record of the public auction shall be signed by the authorised official, the buyer and the person who raised an objection during the auction referred to in Article 12, paragraph 2 of this Decree.

(4) The record of the public auction shall be published on the website of the customs authority within two days of the completion of the sale.

Article 14

(1) The buyer shall be obliged to pay the purchase price immediately upon completion of the auction or no later than three days from its completion.

(2) If the buyer does not take over the goods immediately after the completion of the public auction, the risk of destruction, damage or disposal of the items shall pass to the buyer.

(3) The paid deposit shall be credited towards the purchase price.

(4) The deposit shall be refunded to an auction participant who was unsuccessful in the auction no later than five working days after the completion of the auction.

(5) The deposit shall not be refunded to a participant who leaves the auction before its end, who is not willing to offer at least the starting price, or to a buyer who fails to pay the purchase price.

(6) The refund of the deposit shall be made in the nominal amount, without the right to the calculation of interest.

(7) Where an objection has been filed in accordance with Article 12 of this Decree and the customs authority rejects it, the authority shall invite the buyer to pay the price and take over the goods immediately after adopting the decision on the objection.

(8) Where a buyer purchases goods at an auction that do not have the status of goods in free circulation in Montenegro, the buyer shall be obliged to regulate their customs status at the same time as taking over the goods.

Article 15

(1) An auction shall be deemed unsuccessful if it is established that one of the following circumstances exists:

- 1) no persons who paid the deposit registered for participation, where a deposit was required;
- 2) none of the registered persons who paid the deposit attended the auction;
- 3) all registered persons who paid the deposit, where a deposit was required, and attended the auction did not meet the conditions referred to in Article 11 of this Decree;
- 4) the present bidders did not participate in the auction in the prescribed manner due to the impossibility of conducting the bidding, such as leaving the auction premises before the completion of the auction, or where no first bid was submitted even after the third oral public call for bids, and the like;
- 5) the buyer, for any reason, fails to sign the record or fails to fulfil the obligations referred to in Article 14, paragraph 1 of this Decree within the prescribed time limit;
- 6) any other circumstance not covered by items 1 to 5 of this paragraph which, in the assessment of the customs authority, significantly affected and prevented the proper conduct and completion of the auction.

(2) In the case referred to in paragraph 1, item 5 of this Article, the buyer shall be deemed to have withdrawn from the purchase.

(3) If the buyer withdraws from the purchase before the completion of the auction, the customs authority shall invite the remaining bidders to continue submitting bids, starting

from the last highest bid offered prior to the invalid bid of the buyer who withdrew and who has lost the right to submit further bids.

(4) If the first auction is unsuccessful, a second auction shall be scheduled.

(5) The invitation for the second auction shall contain the same information as the invitation for the first auction, with a note indicating that it is a second public auction.

(6) The starting price of the goods at the second auction may be reduced by a certain percentage, but not by more than one half of the assessed value stated in the record of the customs authority.

(7) In the case of the second public auction, Article 12, paragraphs 5, 6 and 7 of this Decree shall apply *mutatis mutandis*.

(8) If the second auction is also unsuccessful, the goods shall be sold by one of the methods provided for in Article 9 of this Decree.

Article 16

Customs goods may be sold by collecting bids if the customs authority assesses that, in this manner, the goods will be sold at the lowest cost or within the shortest time.

Article 17

(1) A notice with a public call for the submission of written bids shall be published no later than eight days prior to the date scheduled for the public opening of bids, on the website of the customs authority and in one daily newspaper.

(2) The notice shall contain the following information:

– the serial number and year under which the announced collection of written bids is registered with the Customs Administration;

– the subject of the collection of written bids (name, type, quantity, technical and other basic data on the goods and the general condition of the goods);

– the amount of the starting sale price of the goods, with an indication that it is an amount excluding duties payable upon import of the goods;

– the options provided for in Article 7 of this Decree and the types of duties payable upon release of the goods for free circulation, if the conditions for the import of the goods are fulfilled;

– the specification of persons entitled to submit bids in accordance with Article 11 of this Decree;

– the amount and method of payment of the deposit in accordance with Article 11, paragraphs 4 and 5, item 1 of this Decree;

– the place and time designated for inspection of the goods;

– the address for the submission of bids;

– instructions on the manner of submitting bids in accordance with Article 21 of this Decree;

– the deadline for submitting bids, the date and time by which bids must be delivered to the Customs Administration, with a warning within the meaning of Article 19, paragraph 2 of this Decree;

– the place, date and time of the public opening of bids;

- a statement on the possibility for bidders to attend the public opening of bids, such attendance being a condition for the right to raise objections regarding the conduct of the public opening of bids;
- the criterion for the selection of the most favourable bid;
- the manner of notifying bidders of the conduct of the collection of written bids and the selection of the most favourable bid;
- the deadline and method of payment and the conditions for taking over the goods;
- other information relevant to the successful conduct of the collection of written bids, such as the sale of goods on an “as seen–as bought” basis, which excludes any subsequent complaints by the buyer regarding the quality or any potential defects of the goods, a statement that the goods are sold without a warranty, the buyer’s obligation to obtain the necessary permits and other documents, and the like;
- information on where additional information about the collection of written bids may be obtained.

Article 18

(1) A written bid shall be submitted in the original, in an envelope sealed in a manner that prevents third parties from accessing its contents, bearing the indication “BID – DO NOT OPEN, for the Public Call for the Submission of Written Bids No: /”, to the address specified in the notice, no later than the deadline set in the notice for the submission of bids.

(2) The bid shall contain:

- 1) information on the bidder (name or first and last name, address, telephone number and other data specified in the notice);
- 2) identification of the goods for which the bid is submitted;
- 3) the offered price expressed in figures and in words, which must be higher than the starting sale price of the goods;
- 4) information on the intended handling of the goods in accordance with the options set out in the notice and in accordance with the provisions of Article 7 of this Decree;
- 5) a list of documents attached to the bid;
- 6) the bidder’s signature.

(3) All documents proving that the bidder meets the conditions specified in the notice shall be attached to the bid, namely:

- 1) a power of attorney for representation, if the bid is submitted through an authorised representative;
- 2) proof of payment of the deposit, where payment of a deposit has been required;
- 3) a statement accepting all conditions set out in the notice.

Article 19

(1) Bids shall be recorded and entered in the appropriate register in the order of their receipt, and the envelope of each bid shall be marked with information on the serial number, date and time of receipt of the bid.

(2) A bid received after the expiry of the deadline for submission of bids shall:

- 1) be marked as a late-submitted bid; and
- 2) be deemed not to have been submitted and shall not be taken into account in the selection of the most favourable bid.

(3) Until the public opening, bids shall be kept in accordance with the instructions of the customs authority in a manner that ensures they are not accessible to unauthorised persons.

Article 20

(1) The bidding procedure by collecting written bids shall be conducted by the customs authority at the place and time announced in the notice, in such a manner that, prior to the public opening of bids, it determines:

- 1) the total number of bids received;
- 2) which bids are excluded from the public opening because they are not taken into account for the selection of the bid in accordance with Article 19, paragraph 2 of this Decree;
- 3) which bidders are present at the public opening of written bids, in person or through an authorised representative.

(2) The customs authority shall publicly open the bids in the order of their receipt and, for each bid, publicly announce whether it meets the conditions laid down in Articles 17 and 18 of this Decree and, where the bid meets those conditions (a valid bid), the amount of the offered sale price.

(3) The person referred to in paragraph 1, item 3 of this Article shall have the right to file an objection regarding the conduct of the public opening of bids.

(4) The customs authority shall decide immediately on the objection and shall record its response in the record referred to in paragraph 7 of this Article.

(5) After the customs authority determines, among the valid bids, which bid offers the highest price, it shall immediately publicly announce that the goods are sold to the bidder of that bid as the selected bidder, who shall thereby be deemed the buyer, and shall invite the buyer to proceed in accordance with Article 22 of this Decree, whereby the collection of written bids shall be deemed completed.

(6) Where two or more bids offer the same highest price, the customs authority shall determine that the bid received earlier is the one with the highest offered price.

(7) The customs authority shall keep a record of the conduct of the bidding procedure by collecting written bids, in which it shall enter all data on the manner and course of the bidding.

(8) The record shall be signed by the authorised official and, if present (in person or through an authorised representative), also by the selected bidder as the buyer and by the person who filed an objection in accordance with paragraph 3 of this Article.

(9) Failure to sign the record, and the reason for such failure by the buyer or by the person who filed an objection, shall be entered in the record and shall not affect the completion of the collection of written bids.

(10) The record shall be published without delay on the website of the customs authority, whereby the bidders shall be deemed to have been duly informed of the conduct of the collection of written bids and the selection of the most favourable bid, with the exception of the selected bidder as the buyer, who shall be notified in accordance with Article 21 of this Decree.

Article 21

(1) The customs authority shall, without delay, notify the buyer in writing of the conduct of the collection of written bids and the selection of the most favourable bid.

(2) By way of exception to paragraph 1 of this Article, written notification shall not be delivered to a buyer who was present at the public announcement referred to in Article 20, paragraph 5 of this Decree, as such buyer shall already be deemed to have been notified of the conduct of the collection of written bids and the selection of the most favourable bid, regardless of whether the record referred to in Article 20, paragraph 7 of this Decree was signed, refused to be signed, or it could otherwise be concluded from the buyer's conduct that he refused to sign the record.

Article 22

(1) The buyer shall be obliged, within three working days from the date of receipt of the notification referred to in Article 21, paragraph 1 of this Decree, or from the date of public announcement in the case referred to in Article 21, paragraph 2 of this Decree, to:

- 1) pay the amount of the purchase price (the achieved sale price); and
- 2) in the case of:

a) Article 7, paragraph 1, item 1 of this Decree, pay, on the basis consisting of the amount of the purchase price, the amount of duties payable upon release of the goods for free circulation;

b) Article 7, paragraph 1, items 2 and 3 of this Decree, directly complete the formalities for placing the goods under a customs procedure or for their re-export.

(2) The deposit shall be credited, in nominal amount, towards the payment of the amounts referred to in paragraph 1 of this Article, without the right to interest calculation.

(3) Upon fulfilment of the obligations referred to in paragraph 1 of this Article, the customs authority shall, upon handing over the предмет of the collection of written bids to the buyer, issue an appropriate certificate confirming the sale carried out by the collection of written bids.

Article 23

The collection of written bids shall be deemed unsuccessful if it is established that one of the following circumstances exists:

- 1) no bid has been submitted, or no valid bid has been submitted;
- 2) the buyer, for any reason, fails to fulfil the obligations referred to in Article 22, paragraph 1 of this Decree within the prescribed time limit;
- 3) any circumstance not covered by items 1 and 2 of this Article which, in the assessment of the customs authority, significantly affected and prevented the proper conduct and completion of the collection of written bids.

Article 24

(1) The deposit shall be refunded within three working days from the date of completion of the collection of written bids, with the exception referred to in Article 22, paragraph 2 of this Decree.

(2) The refund of the deposit shall be made in the nominal amount, without the right to the calculation of interest.

(3) The right to a refund of the deposit shall not apply to a person who:

- 1) is the buyer and, for any reason, fails to fulfil the obligations referred to in Article 22, paragraph 1 of this Decree within the prescribed time limit;
- 2) caused the occurrence of the circumstance referred to in Article 23, paragraph 1, item 3 of this Decree.

(4) Any deposit that is not refunded to the persons referred to in paragraph 3 of this Article shall constitute revenue of the Budget of Montenegro.

Article 25

In the conduct of the collection of written bids, Article 11, paragraph 4, paragraph 5, item 1 and paragraph 6, and Article 15, paragraphs 4 to 8 of this Decree shall apply *mutatis mutandis*.

Article 26

(1) For goods referred to in Article 201, paragraph 4 of the Customs Law (hereinafter: the Law), goods whose storage is associated with high costs, and goods whose sale at a public auction was unsuccessful or which were not sold through the collection of bids, the procedure of direct sale of goods shall be conducted by the competent customs office referred to in Article 3 of this Decree.

(2) For the purpose of ensuring the prerequisites for efficient and economical conduct of the procedures referred to in paragraph 1 of this Article, the customs office shall undertake preliminary actions to secure urgent and direct contact with persons who may participate in the procedure of direct sale of goods, in order to determine their interest in such a type of sale, which shall be conducted immediately and directly.

(3) The customs office shall keep records of the data collected in the course of the preliminary actions referred to in paragraph 2 of this Article.

(4) The customs office shall adopt a decision on the actions referred to in paragraph 1 of this Article.

Article 27

(1) In the record on the conduct of the direct sale of goods, the customs office shall, based on the condition of the goods and by applying the regulations in force on the date of drawing up the record, determine the elements referred to in Article 5, paragraph 2, indents 1, 2 and 3, and Article 6 of this Decree.

(2) Taking into account:

- 1) the need for the urgent conduct of the direct sale of goods, depending on the circumstances of the specific case, the sale price of the goods may be determined

at a reduced amount compared to the amount determined by applying Article 6 of this Decree;

- 2) the nature of the immediate conduct of the sale of goods, after directly contacting persons interested in purchasing the goods, the selected buyer shall be the person who last expressed willingness to purchase the goods under the determined sale conditions.

(3) The record shall be signed by the customs office officer, and an integral part of the record shall be a statement signed by the selected buyer accepting the purchase of the goods under the determined sale conditions.

(4) Upon signing the statement referred to in paragraph 3 of this Article, the buyer shall be issued the decision referred to in Article 26, paragraph 4 of this Decree.

(5) In the conduct of the direct sale of goods:

- 1) Article 7 of this Decree shall apply mutatis mutandis to the regulation of customs formalities;
- 2) Article 11 of this Decree shall apply mutatis mutandis to the regulation of persons who may participate in the direct sale of goods.

Article 28

(1) In the procedure of direct sale of goods, the selected buyer shall be obliged, immediately upon receipt of the decision on the direct sale of goods referred to in Article 26, paragraph 4 of this Decree, to pay the amount of the purchase price and, where the goods are sold, within the meaning of Article 7 of this Decree:

a) with payment of import duties, to pay, on the basis consisting of the amount of the purchase price, the amount of the corresponding duties payable upon release of the goods for free circulation;

b) without payment of import duties, to directly complete the formalities for placing the goods under a customs procedure or for their re-export.

(2) In the event of failure to fulfil the obligations referred to in paragraph 1 of this Article, the buyer shall be deemed to have withdrawn from the purchase and the customs office shall immediately undertake further actions for the direct sale of the goods to another buyer or other appropriate actions in accordance with Article 2 of this Decree.

Article 29

(1) Funds generated from the sale of goods shall be allocated in such a manner that customs duties and other charges which, in accordance with the law, the customs authority collects for goods imported into the customs territory are paid first, followed by the costs of the procedure.

(2) The remaining funds referred to in paragraph 1 of this Article shall constitute revenue from the sold goods belonging to the Budget of Montenegro.

(3) The customs authority shall allocate and transfer the funds referred to in paragraphs 1 and 2 of this Article, with appropriate accounting entries in accordance with the prescribed deadlines.

(4) The costs of the sale of goods shall be charged according to the actual costs incurred.

(5) The costs of the sale of goods shall be covered from the purchase price achieved by the sale, and if this is not possible, they shall be borne by the customs authority.

Article 30

(1) Where the sale of goods that have been permanently confiscated or have passed into the ownership of the State is not possible due to special circumstances, such as the absence of a buyer, the goods may be transferred free of charge to state authorities or public institutions, cultural and scientific institutions, humanitarian organisations or other recipients of humanitarian aid, provided that the goods are needed for the performance of their activities.

(2) Goods having historical, archaeological, ethnographic, cultural, artistic or scientific value may be transferred free of charge to state authorities and institutions.

(3) Goods that cannot be released for free circulation, such as weapons, ammunition, radio transmitters and the like, may be transferred free of charge to state authorities and organisations, provided that such goods are needed for the performance of their activities.

(4) Transfer shall not be permitted in cases where the goods must be destroyed in accordance with special regulations.

Article 31

(1) For the purpose of conducting the procedure of free allocation of goods, the competent customs office shall, without delay, submit data on goods that may be suitable for free allocation to the Customs Administration at its headquarters, and shall refrain from undertaking actions for any other disposal of the goods until it receives a response from the Customs Administration at its headquarters that the procedure of free allocation of goods will not be carried out in respect of the goods.

(2) If the Customs Administration assesses that the goods referred to in paragraph 1 of this Article are suitable for free allocation, it shall draw up a list of goods suitable for free allocation and submit it to the Ministry of Finance in the form of a proposal for the free transfer of goods.

(3) The Government shall adopt a decision on the free transfer of goods upon the proposal of the Ministry of Finance, based on the initiative of the customs authority referred to in paragraph 2 of this Article.

(4) By way of exception to the provisions of paragraph 2 of this Article, the Director of the Customs Administration may transfer perishable goods and goods whose storage entails high costs free of charge to humanitarian organisations and other beneficiaries, provided that such goods are needed for the performance of their activities.

(5) A record shall be drawn up on the free transfer, the template of which is set out in Annex 1.

Article 32

(1) After the decision on the free transfer of goods has been adopted, the recipient shall be required to regulate the customs status of the goods.

(2) In carrying out customs formalities for the procedure of releasing the goods for free circulation and regulating customs debt issues as prescribed by the Law, the person to whom the goods have been allocated free of charge shall submit:

- 1) the decision on the free allocation of goods referred to in Article 202 of the Law;
- 2) a decision, authorisation, permit, consent or other document which the person is obliged to obtain, where special regulations prescribe the submission of such a document upon release of the goods for free circulation (relating to sanitary, phytosanitary, veterinary or other prescribed inspections or procedures).

Article 33

- (1) Goods that cannot be sold or transferred free of charge to state authorities, humanitarian organisations or public institutions shall be destroyed under customs supervision.
- (2) The customs authority may destroy the goods if the costs of storage, sale and other costs related to the goods would be disproportionate to the revenue from the sale.
- (3) The destruction of goods shall be carried out in accordance with regulations governing environmental protection.
- (4) The customs authority shall draw up a record of the destruction of goods.
- (5) The template of the record referred to in paragraph 4 of this Article is set out in Annex 2.

Article 34

The costs of the destruction of goods shall be charged according to the actual costs incurred.

Article 35

(1) In handling customs goods in accordance with the provisions of this Decree, the competent customs office shall keep records in electronic form.

(2) The records referred to in paragraph 1 of this Article shall ensure the tracking of data on the movement of goods until the final regulation of the status of the goods.

(3) A central electronic register of customs goods shall be maintained by the Customs Administration at its headquarters.

(4) Records shall also be kept where storage is carried out by another authority or a warehouse keeper.

(5) The records of customs goods referred to in paragraph 1 of this Article shall contain:

- the date of receipt of the goods;
- the number (classification) of the certificate of receipt of the goods into storage;
- the number of the misdemeanour order or the decision on confiscation of the goods;
- data on the goods: the type and quantity of the goods, the assessed value of the goods and a detailed description of the condition of the goods;
- the storage location (designation of premises and customs branch office, the warehouse keeper or the authority with which the goods are located);
- measures relating to the goods during and after storage (e.g. relocation of the goods, sale, destruction, free transfer, return of the goods to the owner and other measures);

- the number of the record or other act (record of a public auction, record of destruction, decision on free transfer, and the like);
- the date of release of the goods from storage;
- the number of the certificate on the release of the goods from storage.

Article 36

Annexes 1 and 2 shall form an integral part of this Decree.

Article 37

On the date of entry into force of this Decree, the Decree on the Conditions and Manner of Sale of Customs Goods and Other Procedures with Customs Goods (“Official Gazette of the Republic of Montenegro”, Nos. 22/03 and 62/04) shall cease to apply.

Article 38

This Decree shall enter into force on the eighth day following its publication in the “Official Gazette of Montenegro”.

No.: 11-011/25-4602/2

Podgorica, 18 December 2025

Government of Montenegro

President,

Mr Milojko Spajić, m.p.

Number: _____

Pursuant to Article 31, paragraph 5 of the Decree on Handling of Seized and Transferred Goods, the following is drawn up:

RECORD

on a free transfer of customs goods

The authorised official, appointed on:

on ___ carried out the free transfer of the goods (specify the humanitarian organisation, state authority or public institution to which the goods were transferred free of charge).

FINDINGS:

Reason(s) for the free transfer of the goods:

Type and quantity of the goods that were the subject of the free transfer:

No	NAME AND DESCRIPTION OF THE GOODS	QUANTITY / WEIGHT

The free transfer of the goods was decided by Government Conclusion No:

The costs of the free transfer of the goods shall be borne by the person to whom the goods were transferred free of charge.

Notes:

Name and surname, signature of the authorized person

To be delivered to:

- the customs office conducting the procedure in relation to the goods

Annex 2

Number:

Pursuant to Article 33, paragraph 5 of the Decree on Handling of Seized and Transferred Goods, the following is drawn up

RECORD

on destruction of goods

Drawn up on [date], by officials of the Customs Administration appointed by Decision No. [decision number] of [date of appointment]:

- [Name and surname]
- [Name and surname]
- [Name and surname],

The officials, on [date], carried out supervision over the destruction of the goods at the location [exact address or description of the location].

Findings:

Reasons for destruction of goods: Destruction has been carried out by official duty.

Type and volume of the goods that was the subject of destruction:

No.	Name and description of goods	Unit of measure

Goods destroyed by {name the entity in charge of destruction):

Method of destruction:

Waste or remains appearing after destruction are:

- a) useful
- b) useless

Type, volume and value of the waste:

- a) useful
- c) useless

Other findings or notes:

In the case of destruction of the goods by official duty, the costs of destruction shall be borne by the customs authority, unless otherwise provided.

Name and surname:

Signature of the officials of the Customs Administration present during destruction:

To be delivered to:

- organizational unit in charge of the proceedings regarding the goods