AMENDMENTS TO THE CUSTOMS LAW OF MONTENEGRO*

1. In **Article 5** of the Customs Law the following definitions are being added:

"Person" shall mean:

- a natural person,
- legal person,
- where the possibility is provided for under the provisions in force, an association of persons recognized as having the capacity to perform legal acts but lacking the legal status of a legal person.

"Person established in Montenegro" shall mean:

- in the case of a natural person, any person who is resident in Montenegro,
- in the case of a legal person or an association of persons, any person that has in Montenegro its central headquarters, branch office (registered part of the foreign company), or a permanent business establishment.

"Foreign person" shall mean:

- in the case of a natural person, any person who is not resident in Montenegro,
- in the case of a legal person or an association of persons, any person that has its central headquarters outside of Montenegro, and that does not have a registered part of the foreign company or a permanent business establishment in Montenegro.
- 2. After Article 6, new Article 6a is being inserted, which reads as follows:

Customs Agent Article 6a

Any foreign person who participates in any of the customs procedures shall have an agent, who shall fulfill all the prescribed obligations in the name of such person.

Foreign person may appoint any legal person, which has a central headquarters in Montenegro, or a natural person who is a resident in Montenegro to be its customs agent. Customs agent shall be accountable for the payment of any customs debt incurred and shall assume full responsibility for the correct implementation of customs and other regulations.

^{*} The purpose of amendments to the Customs Law (Official Gazette of the Republic of Montenegro, No. 7/02, 38/02, 72/02, 21/03, 29/05 i 66/06), was, *inter alia*, to include provisions that would enable person not established in Montenegro to be an importer of record in the procedure before the customs authorities. This translation comprises only the relevant provisions that define "persons" and those that provide for the rights of persons not established in Montenegro (foreign persons) to participate in customs procedures. Montenegro believes that these provisions resolve the issue of "importer of record" raised by a Member.

Customs agent shall be culpable for any offences committed in the procedures where he acts as an agent.

The customs authority shall keep records on customs agents.