

Acronyms and Abbreviations	
BC	Beneficiary Country
CAS	Customs Administration of Serbia
CFCU	Department for Contracting and Financing of EU Funded Projects
CIRCA	Communication & Information Resource Centre Administrator
CITES	Convention on International Trade in Endangered Species of Wild Fauna and Flora
CL	Customs Laboratory
CLEN	Customs Laboratories European Network
CLSC	Customs Laboratories Steering Group
CN	Combined Nomenclature
DG TAXUD	The Directorate General Taxation and Customs Union
DM	Decentralised Management
EBTI	Europe Binding Tariff Information
EC	European Commission
ECICS	European Customs Inventory of Chemical Substances
EU	European Union
GMO	Genetically Modified Organism
HS	Harmonized System
ICT	Information and Communications Technology
ILIADe	Inter Laboratory Inventory of Analytical Determination
IPA	Instrument for Pre-Accession Assistance
IT	Information Technology
MCC	Modernised Customs Code
MoF	Ministry of Finance
MS	Member State
NAD	Document on National Priorities of the Republic of Serbia for International Assistance
PAO	Programme Authorising Officer
PL	Project Leader
RTA	Resident Twinning Adviser
SPO	Senior Programme Officer
STE	Short-Term Experts
SWOT	Strengths, Weaknesses Opportunities, Threats
TARIC	TARif Intégr� Communaute; Integrated Tariff of the European Communities
TARIS	Integrated Tariff of Serbia
TwF	Twining Fiche
UCC	Union Customs Code
UCC	Union Customs Code
VAT	Value Added Tax
WCO	World Customs Organization

ANNEX C1¹

STANDARD TWINNING PROJECT FICHE

1. Basic Information

- 1.1 Programme: National program for Serbia under the IPA – Transition Assistance and Institution Building Component for the year 2013 - Unallocated funds
- 1.2 Twinning Number: SR 13 IPA FI 01 16 TWL
- 1.3 Title: Creating conditions for strengthening the capacity of Serbian Customs Laboratory
- 1.4 Sector: Finance, Internal market and economic criteria
- 1.5 Beneficiary country: Republic of Serbia

2. Objectives

2.1 Overall Objective:

The overall objective of the project is to give support for modernisation of the Customs Administration of Serbia (CAS), especially of the Customs Laboratory in regards to implementation of customs legislation, organisation and procedures in accordance with EU requirements.

2.2 Project purpose:

The purpose of this project is to strengthen capacities of the Customs Laboratory in order for it to set the foundations for work improvement and capacity building necessary for the future performing of complex tasks in line with standards implemented in Customs Laboratories in the EU Member States.

2.3 Contribution to National Development Plan/Cooperation agreement/Association Agreement/Action Plan

Multi-country Indicative Strategy Paper 2014-2020 identifies the objectives, sets measurable targets, identifies the key actions and actors, describes the expected results, indicates how progress will be measured and monitored, and sets out indicative financial allocations. The priorities defined for financial assistance will serve as a basis for the (multi-) annual programming of IPA II funds from 2014 until 2020.

Indicative Strategy Paper for Serbia sets out the priorities for EU financial assistance for the period 2014-2020 to support Serbia on its path to accession. It translates the political priorities as defined in the enlargement strategy and the most recent annual Progress Reports into key areas where financial assistance is most useful to meet the accession criteria. It is stated that assistance will be also provided for preparation/implementation of a public financial management reform programme, which should cover all the relevant sub-systems in a comprehensive manner. In addition, support will be provided to both Customs and Tax Administrations to bring the legal framework fully in line with the *acquis* and to improve operational capacity, including development of the Customs Declaration Processing

¹ For Twinning light the Project fiche should be detailed as it will form an annex to the Twinning light contract together with the selected Member State proposal.

System, the customs laboratory, appropriate control mechanisms for individual tax authorities and IT interconnectivity and interoperability.

EC Progress Report 2015 under 5.29 Chapter 29: The customs laboratory needs to be further equipped.

EC Progress Report 2014 under 4.29 Chapter 29: The customs laboratory needs to be further equipped.

Strategy for Public Administration Reform of the Republic of Serbia aims to create a democratic society based on the rule of law, transparency, economy, and efficiency; to create a service oriented public administration capable of providing high quality services to the citizens and private sector. Intensive on-going processes in the Republic of Serbia are different society reforms among which EU integration is one of the most important ones. In order to take quality decisions meaning implement laws in practice properly and harmonize with EU legislation adequate public administration administrative capacities are very important precondition. One of the specific goals of reform is improvement of public revenue management (III. B) Customs Administration of Serbia as an administrative body of the Ministry of Finance is in charge for collection of duties and directly contributes to the national budget in a large percent.

Document on National Priorities of the Republic of Serbia for International Assistance (NAD) for period 2014-2017 with projection to 2020 emphasizes Chapter 29 (Customs Union) as an important part of Public Administration Reform.

National Plan for Adoption of Acquis 2014-2018 defines and describes measures in all customs areas to be undertaken in the forthcoming period. European customs laboratories play an essential role in the fight against illegal trafficking and fraud by providing the scientific expertise needed to enforce European regulations in all matters relating to customs tariff, classification and nomenclature. Over time the role of customs laboratories has evolved with changes in the trade environment and it is no longer just about classic customs & excise issues. Determining the authenticity and origin of products, detecting illegal imports like narcotics and drug precursors, protecting consumers against dangerous goods, safeguarding the environment and helping to combat terrorism are all challenges that customs, and customs laboratories, are increasingly called on to face in the modern era. **In that sense, it is necessary to set the foundations for Serbian Customs Laboratory to align with EU standards.**

Attention was brought on Customs Laboratory during ***Bilateral Screening for Chapter 29*** – Customs Union (3-4 June 2014, Brussels). In ***Follow-up points in Shortcomings*** was stated: The Customs Laboratory has at its disposal only basic working equipment. Therefore, it is not able to perform all the testing. Due to the said reasons, the services of external, specialized laboratories are outsourced. In such cases, the Customs Laboratory requires the method of analysis. The external laboratories are often not able to respond to all requests of the Customs Laboratory regarding the testing of goods, their identification and classification. Given all the aforesaid limitations, only a small number of samples is analysed (around 30% of the total number), due to which the Customs Laboratory mainly issues findings on the classification of goods based on the manufacturer's specification, technical documents, Internet data. At this moment the Customs Laboratory has not still introduced the ISO 17025 system of quality. In the ***Plans*** was stated: The Customs Administration is planning to modernize the Customs Laboratory and create conditions for particularly "sensitive" goods (agricultural products and foodstuff, petroleum products and other excise goods, textile products). If the finances allow so, that would presume provision of adequate space (e.g. construction of a new laboratory building of adequate size and according to all EU regulations and requirements), procurement of adequate equipment and an increase of number of employees. The outcomes of this project will be the starting point for drafting a new project of the overall modernization of the Customs Laboratory.

In CAS Business Strategy 2016-2020 in objective 5. Efficient Customs Procedures and Control it is stated to strengthen capacities of Customs Laboratory.

Public Finance Management Programme 2016-2020 emphasises importance of Customs Laboratory in its Action Plan in part 7.3: Customs System improved and Modernized

3. Description

The Customs Administration of Serbia has a single Customs Laboratory (hereafter: CL) with headquarters in Belgrade and two branch offices in Nis and Novi Sad. CL headquarters has two Sections: one for analytics and other for tariff classification of goods. The classification of goods is carried out in all three branches while analytical work is done only in Belgrade. CL analyses samples of goods taken in customs approved procedures with goods. It performs physical and chemical examinations of samples of goods, drafts analytical reports, classifies goods according to the Customs Tariff and produces findings on classification.

CAS CL Headquarters is located on the 4th floor of the building of the Customs House Belgrade with total area of 282 m², out of which 65 m² is for analytics, 32 m² is stockroom for samples and chemicals and the rest is office area. In this building there are no possibilities for getting more space and also basic safety and other necessary environmental conditions for CL work are not fulfilled. CL is not sufficiently equipped; it has only basic equipment thus limited to perform all activities within its authority. Physical and chemical analyses in laboratory are done on relatively small number of apparatuses comparing to Customs Tariff requests.

CL has two storerooms one for samples and the other one for oil derivative samples, chemicals and waste for destruction (leftovers of petroleum oil derivatives, chemicals and solvents). A part of chemicals is stored in stockroom for samples. Samples which need to be stored on a temperature below room temperature are kept in the refrigerator. Stockrooms have central ventilation system, but it's necessary to obtain air conditioners because of high temperatures and certain sample types, especially for stockroom which stores petroleum oil derivatives. Chemicals and highly volatile samples are stored in safety cabinets. After the completion of analysis, waste is classified and stored in a warehouse until the moment of sending it to destruction. Contract for waste destruction is being signed each year for duration of one year. At the moment, storage conditions don't fulfil national standards due to lack of space, air conditioners and safety cabinets for chemicals and volatile samples. Analytical part of CL possesses central ventilation system and old fume cupboard which doesn't meet safety work conditions. Laboratory also has one refrigerator and currently there is enough safety work equipment for staff: coats, clogs, masks, eyeglasses. Laboratory equipment is regularly serviced once a year. Public procurement must be done in for CL to get service.

Services of external specialized laboratories are used in cases when it is not possible to do physical and chemical analyses in Customs Laboratory due to lack of equipment. Often it happens that external laboratories accredited for examination of quality and safety of goods are not able to answer to all requests of CL in a sense of examining goods for its identification and tariff classification.

Due to all of these obstacles very small number of samples is being analysed and CL mostly provides findings on classification based on manufacturer specification, goods technical documentation, data from Internet etc.

One more issue that CL faces are very complicated and long-term mandatory public procurement procedures for engagement of external laboratories as well as for equipment maintenance, destroying of samples, procurement of chemicals and sample containers. CL prepares public procurement plan during current year for the next year according to its needs. The plan defines: type of goods and services, indicative financial value and period for realization of procurement. CL initiates each procurement with request accompanied by complete technical documentation for the subject of procurement. Following goods or services are procured this way:

- Goods: chemicals; laboratory glass; consumable laboratory material; laboratory equipment (apparatuses and accompanying equipage); equipment spare parts; safety closets for storage of chemicals and volatile samples; safety work equipment (coats, clogs, masks)
- Services: external examinations in other laboratories (with defined type of samples and methods of examination); regular service and maintenance of equipment; medical examination for laboratory staff; taking over, transport and detriment of waste (leftovers of chemicals after examinations, out of date chemicals, samples left after customs procedure is finished)

All agreements are concluded for one year period. Problems occurring in regards to external examinations lay in a fact that's impossible to absolutely predict sample types and on their examination methods. This happens because unexpected samples arrive which are to be examined not only for customs but also for purposes which are in jurisdiction of other ministries (GMO food, categorization of waste etc.). Having in mind that public procurement procedure takes long time (sometimes even for 7 months), examination of these unexpected samples that are not included in public procurement plan becomes a problem that cannot be solved. It is important to say that external sample examinations are connected with obtaining various import licenses, collection of excises as well as collection of duties pursuant to customs tariff rate. So, time of these examinations is very important factor when it comes to customs procedure. This is especially important bearing in mind that CL is obliged to issue findings on goods within 30 days. Often it happens that procurement for examination of previously mentioned unexpected samples which arrive in CL can be put in the next year's plan.

All of this significantly prolongs time needed for issuance of a laboratory report.

Having in mind work space and conditions CL currently has, accreditation process would be really difficult to conduct. State body in charge for accreditation of laboratory in accordance to ISO 17025 standards is Accreditation Body of Serbia.

The basic act regulating customs procedures in the Republic of Serbia is the Customs Law ("Official Gazette RS", no.73/03, 61/05, 85/05 – other law, 62/06 – other law, 63/06-correction of the other law, 9/10- decision of the Serbian Constitution and 18/10-other law). Articles 93 and 94 of the Customs Law prescribe the possibility of taking samples in order to check the accepted declaration.

Sampling of goods is regulated by Rulebook on method for sampling of goods by customs authority ("Official Gazette RS" 96/10 and 52/12). The Rulebook defines: legal procedure for sampling, number of samples, necessary quantity of goods for sampling, labelling of samples, drafting adequate documentation: Protocol on sampling, deadlines for issuing laboratory report, procedures for samples after analyses is done, possibilities to engage external laboratories if CL is not able to perform analyses. There are no particular written guidelines which would define sampling procedures according to standards or for safety and health requirements.

Samples from customs units along with accompanying documentation are being delivered to CL. Section for tariff classification defines examination parameters in a form of a Request for analyses. Sample of good along with this Request is being sent to Section for analytics. After internal/externals examinations are done, results go back to Section for tariff classification in a form of an Analytical report. Analytical report contains: sample description, analyses method and result of physical and chemical analyses. Based on Analytical report Section for tariff classification does tariff classification of goods pursuant to customs tariff and drafts Finding on tariff classification of goods. Finding on tariff classification of goods contains: description of goods, results of physical and chemical analyses, purpose of goods, tariff code and legal basis for classification. Two copies of the Finding are sent to customs unit who keeps one for itself and sends the other one to the declarant.

Laboratory has access to Internet as well as to CAS IT System. Findings on classification of goods are entered into CAS IT System database. This database is available to all customs officers who work on the clearance of goods and customs approved procedure with customs goods. It is possible to search findings on classification based on tariff code and trade description of goods. It is not possible to add photos or other kind of attachments to the CAS IT System. Besides, CL has application for managing process of laboratory sample analyses on CAS internal portal, but it has not been used up to now due to lack of staff.

3.1 Background and justification:

Customs laboratories are an important tool for customs authorities. Their work is crucial in traditional customs areas, excise and other policies (agriculture) such as analysis to determine tariff classification and the level of duties and other taxes. However, their role has also evolved over time within the trade environment. Consequently customs laboratories now play a major role in other customs activities such as antifraud operations, determining the authenticity and origin of products detecting illegal imports like narcotics and drugs precursors, protecting consumers against dangerous goods or contaminated food and safeguarding the environment and endangered species. The customs laboratories need many types of equipment in their day to day work from relatively low tech items such as a simple old Bunsen burner to much more high tech and often much more expensive equipment needing specialist operation and sensitive handling. In an ever changing customs landscape the quest to maintain a top level service is an on-going challenge. Food production and goods manufacture health risks and the methods used by those trying to cheat the system never cease to develop. Customs laboratories must respond by keeping ahead of new technologies constantly refining both the equipment and analytical methods used to study the samples they receive.

CL plays significant role within work of CAS. Its work procedure can be shortly described as follows. Sampling procedure of goods is prescribed by Rulebook on sampling procedure of goods by customs authorities. Customs authority means body (person or organisational unit) of the Customs Administration of Serbia that is authorised to do sampling of goods. For example, it could be authorised customs officer in charge for clearance procedure at customs unit; Post-Clearance Control Department; Enforcement Division (first of all Risk Analysis and Management Department); Internal Affairs Department etc. If a sample is to be taken by some state body other than the CAS, than authorized customs authority should take it on its behalf. Sampling of goods in customs procedure is done by customs authority if it is necessary to analyse goods in order to identify them pursuant to Customs Tariff or some other regulation on quality of goods. Sample of good, technical documentation and Record on sampling along with accompanying documentation is delivered to Customs Laboratory. CL employees get assignment to make Finding on tariff classification of goods. If it is possible to identify good without laboratory analyses it is done immediately. But, if this is not the case, sample of good together with written request is sent to Analytical Section which examines sample according to the request and afterwards deliver written analytical report to the person who initiated examination. Based on these results, Laboratory Finding on tariff classification of goods is drafted and sent in two copies to customs authority which keeps one copy for itself and the other one sends to the importer. Based on findings, importer has the right to file an objection or to request expertise in order to establish necessary facts by third neutral person, pursuant to Law on administrative procedure. If some state body other than the CAS wishes to sample goods, it can be initiated in agreement with relevant organizational unit in CAS. This is done also in line with provisions of Rulebook on sampling procedure of goods by customs authorities. Samples can be analysed in customs laboratory if needed, or in some other authorized external laboratory. There are no defined written procedures for cooperation between CL and other state bodies. Instead, it happens from time to time when needed.

Furthermore, CL is understaffed and no specific training programmes have been prepared. Customs Laboratory has different professional profiles of employees: chemists, engineers of chemical

technology, food technology and geology. Most of employees in the CL are engaged in tasks of classification of goods rather than analysis. Although CAS is aware that additional human resources are needed, engaged experts would be able to work with existing staff and in close cooperation with them to assist in the further development of the needs and profiles of the employees, who should subsequently be employed in accordance with the CL's dynamics of created development plan.

A Quality System is not in place and laboratory procedures are not aligned with the ISO 17025 norm, thus meaning that the official accreditation process cannot start without reaching this standard. There are some elements needed for this standard such as documentation on analytical work.

When it is not possible to do physical and chemical analyses in Customs Laboratory due to lack of equipment or other reasons, CL uses services of external laboratories based on an agreement with consequent risks of being influenced by the owner of the goods and that is unverifiable.

Cooperation with other EU or neighbouring Customs laboratories, in order to share information, harmonize procedures and/or spread costs, is absent.

CAS plans to modernize Customs Laboratory and is aware of different, complex and strong requirements placed to Laboratory having in mind diversities of goods and numerous and complex legislation. CAS is planning to create conditions for analyses of especially "sensitive" goods (agricultural and food products, petroleum oil derivatives and other excise goods, textile goods).

So, as a priority CAS plans development of the Customs Laboratory with adequate equipment needed for implementation of those methods in line with EU norms and standards with the aim to assure efficient collection of customs and other duties, VAT and Excises also taking into account proper legal foundations.

Following the conclusions and recommendations that were given in *Blueprints report as well reports from other IPA projects conducted in CAS, EC Progress Reports for 2014 and 2015, as well as planned activities defined in CAS Business Plan for period 2016-2020*, it would be essential for CAS to prepare for major changes in the area on Customs Laboratory through Twinning Light that would set basis for modernizing laboratory by performing analysis of current state and making recommendations for further steps in customs laboratory modernization process (from legal area, through staffing issues, equipment, premises to accreditation issues).

Experience and knowledge of EU customs laboratory officers is of the utmost importance for future CAS in this area. Not only that Twinning Light would provide help to the CAS in relevant human resources area, reorganization and modernization, but also would be first step in institutional building of Customs Laboratory. Results of the Twinning Light would give CAS the foundation for the modernization roadmap and at the same time they will be used as a direct input for future projects.

Union Customs Code (UCC) was adopted on 9 October 2013 as Regulation (EU) No 952/2013 of the European Parliament and of the Council. It entered into force on 30.10.2013 and repealed the Regulation (EC) No 450/2008 of the European Parliament and of the Council of 23 April 2008 laying down the Community Customs Code (Modernised Customs Code, (MCC) Regulation (EC) No 450/2008). Its substantive provisions entered into force on **1 May 2016**. The UCC will:

- streamline customs legislation and procedures across the EU MS;
- offer greater legal certainty and uniformity to businesses and increase clarity for customs officials;
- simplify customs rules and procedures to make customs transactions more efficient and modern;
- complete the shift to a paperless and fully electronic and interoperable customs environment;
- introduce accelerated customs procedures for compliant and trustworthy businesses.

3.2 Linked activities (other international and national initiatives):

Recommendations from EU funded projects:

Framework Contract „Technical assistance for drafting the Terms of Reference for the Customs Administration of the Republic of Serbia 2011/26462/1 Report on customs laboratories“, assessment of the situation and the needs of the Customs Administration of Serbia was performed in June 2011. In Report 7 is given analysis of the current state of affairs in the area of Customs Laboratory.

IPA 2008 Project „Harmonization of the Serbian Customs Enforcement Division with the standards, organization and operational methodology of the EU enforcement agencies, Component 4- Twinning on Tax and Revenue Collection Systems“ (SR 08 IB FI 02) a List of recommendations for improving the current techniques used for customs laboratory analyses on excise was drafted by representatives of Italian Customs Laboratory.

IPA 2009 Project „Customs and Fiscal Blueprints Exercise in the Western Balkans, Turkey and Iceland“ in Blueprints report for the Customs Administration of Serbia for Serbian Customs Laboratory was drafted.

WCO

In 2015 and 2016 two WCO workshops were held regarding „Modernization of Serbian Customs Laboratory“

In 2015 representative of CAS took part as WCO fellow in two month training in Central Customs Laboratory of Japan. It was organized by WCO and sponsored by Japan Customs Administration.

CLEN (Customs Laboratories European Network)

Each year there is meeting of CLSC (Customs Laboratories Steering Group) with representatives (including managers) from Customs Laboratories from EU and candidate countries: Serbia, Turkey, Montenegro, Macedonia and Albania. Up to now 6 meetings were held. CAS representative actively participated in the last three meetings since new organization and work of CAS CL was established.

Several times a year CLEN organizes workshops regarding common solution of problems in the area of CL work. Relevant representatives from CAS, according to their scope of work, participated in (these) many workshops.

CAS CL is participating in some of workshops organised within Customs 2020 (DG TAXUD) scope in the field of Customs Laboratories.

Although very important for CAS CL, on the basis of this cooperation, it can be concluded that the comparison with the countries of the region would not provide significant and relevant information while any comparison with EU member states originally required investment in premises and equipment.

CAS Laboratory has access to data same as EU Member State Laboratories:

- CLEN website (via website SINAPSE) which provides all activities with all accompanying official documentation
- EBTI (Europe Binding Tariff Information) – EU member states binding tariff information

- ILIADe (was under Italy jurisdiction, now is EU) – database of examination methods of goods in CL
- ECICS - European Customs Inventory of Chemical Substances
- CIRCA - Communication & Information Resource Centre Administrator

3.3 Results:

1. Result 1: Customs Laboratory adequately provided with the recommendations for alignment with relevant EU acquis;

Indicators for Result 1:

- SWOT analyses of CAS CL conducted
- Document on assessment and recommendation regarding future organizational and functional structure of the Customs Laboratory produced
- Action Plan for development of the CAS CL prepared

2. Result 2: Defined technical preconditions for further modernization of CAS CL

Indicators for Result 2:

- Procedures and guidelines for the work of CL prepared in line with the requirements of ISO 17025 standard
- System of overall analytical documentation necessary for work of CL defined
- The list of necessary analytical methods and equipment for CAS CL prepared
- Specification for premises and appropriate infrastructure for CAS CL in accordance with required equipment prepared.

3. Result 3: Human resources management of CAS Customs Laboratory improved

Indicators for Result 3:

- Plan for formal and informal partnership with other Customs laboratories and qualified analytical institutions developed.
- Model(s) of documentation for regulating formal and informal cooperation with other Customs laboratories and qualified analytical institutions developed.
- One day workshop in English, for at least 10 participants from Customs Administration and national analytical institutions on the topic of cooperation between customs laboratories and other qualified analytical institutions organised and implemented.
- Study visit to an EU MS Customs Laboratory organised and successfully conducted for at least 5 participants and with the total duration of at least 3 days

3.4 Activities:

The activities listed below represent the minimum activities to be implemented in the course of the Twinning project. Member State(s) may propose additional activities in line with the methodology elaborated in its proposal.

Activities to achieve the Result 1:

- 1.1 Conduct SWOT analyses of existing CAS CL organizational, legislative, business' and IT resources and gap analyses of Serbian and EU legislation which define competencies of CL.
- 1.2 Subsequently, based on the analyses from the Activity 1.1, draft recommendations for legislative changes (such as in rulebooks on procedure, etc.) in order to align with relevant EU acquis.

- 1.3 Produce Document on assessment and recommendation regarding future organizational and functional structure of the Customs Laboratory, its location, premises, infrastructure and necessary investments.
- 1.4 Prepare Action Plan for development of the CAS CL

Activities to achieve the Result 2:

- 2.1 Prepare procedures and guidelines for the work of CL, and in line with the requirements of ISO 17025 standard.
- 2.2 Define system of overall (complete) documentation necessary for the work of CL, proposal of linking CL with other CAS IT users, as well as identification of requests for IT development.
- 2.3 Prepare list of necessary analytical methods, and accordingly list of necessary equipment for CAS CL
- 2.4 Prepare Specification² with precisely defined requirements in terms of premises as well as position and area of every single room within Laboratory and appropriate infrastructure, in accordance with required equipment and necessary analytical methods and examination types/techniques. All of this should be in accordance with recommended number and structure of employees as well as legislation framework for the work of the CAS CL.

Activities to achieve the Result 3:

- 3.1 Development of a plan for formal and informal partnership with Customs laboratories of EU Member States and other qualified analytical Institutions at national and international level, in order to resolve specific problems and share expertise.
- 3.2 Development of model(s) of documentation for regulating formal and informal cooperation with Customs laboratories and other qualified analytical institutions at national and international level (ex. Memorandum of Understanding).
- 3.3 Acquainting the staff of CL, through workshop, with the mechanisms and procedures for cooperation between customs laboratories and other qualified analytical institutions at national and international level.

² General Comment: by Specification we mean defining general and specific requirements regarding designing of the building in accordance with necessary equipment and analytical techniques and relevant Laboratory work standards, which means defining: CL total area, organization, set up and area of all single rooms – Specification of premises according to their use. Also, defining requirements regarding security, safety and environmental protection. At the end, defining requirements regarding Internal construction and infrastructure of the building meaning the look and materials used for walls, floors...(e.g. waterproof, chemical proof, fireproof, etc.), as well as for gas installations, heating system, fire protection system...

3.4 Study visit to EU MS Customs Laboratory in order to exchange experience and gain knowledge about its human resource management system focused primarily on professional education (5 participants, 3 days).

In the scope of the Project, up to two visibility events shall take place (for the kick-off and possibly for the closure of Project implementation).

3.5 Means/Input from the MS Partner Administration:

The MS twinning light partner shall make available a team of experts suitably qualified to carry out all activities envisaged under this contract and deliver the mandatory results herein described. The team will comprise nonresident project leader and a team of short term experts.

3.5.1 Profile and tasks of the Project Leader

Profile of the Project Leader

Requirements:

- At least University degree
- High-ranking official/Senior civil servant
- Excellent knowledge of English language
- Computer literacy
- Minimum 5 years of experience in Customs Administration, out of which at least 3 years gained since 1st January 2007 (since MCC and UCC entered into force)
- Project management experience
- Proven contractual relation to public administration or mandated body, as defined under Twinning Manual 5.4.5

Assets:

- Experience in managing Customs Laboratory or organizational unit within Customs Laboratory

Tasks of the Project Leader:

- Planning, organisation, management and supervision of the implementation of the project activities
- Creation of all project Reports
- Coordination of the project with the Ministry of Finance, CAS and CA and other relevant stakeholders.
- Ensuring timely, effective and efficient implementation of the project and achievement of results, through proposed activities
- Coordination of deployment of short-term experts
- Ensuring backstopping and financial management of the project in the MS
- Coordination and participation at the Project Steering Committee meetings from the MS side

3.5.2 Profile and tasks of the short-term experts

There should be a pool of STEs to ensure smooth implementation of the project during the overall implementation period. STEs should be identified by the Project Leader and have to be agreed with the beneficiary administration in the course of designing and delivery of the project. Detailed profiles and tasks of short-term experts will be provided by the MS candidates in their offers.

STE's tasks:

STEs will provide specialized know-how for the individual tasks in this project; therefore, they should have a relevant professional experience and minimum qualifications required, as well as specific skills needed for individual task. As a general approach, the STEs will take the responsibility for the implementation of the Project and the achievement of the results, each for his/her individual mission tasks, as defined by individual ToR. They will also prepare the required reports and the output described.

Profile of the Short-term experts (STE):

Requirements:

- Minimum University degree in Chemistry, Technology, Biochemistry, Physical Chemistry or Law
- Excellent knowledge of English language
- Computer literacy
- Minimum 3 years of professional experience gained since 1st of January 2007 (since MCC and UCC entered into force) in at least one of the following fields: analytical examination of goods in CL, analyses and standards for CL, TARIC, , classification of goods and customs legal procedures.
- Proven contractual relation to public administration or mandated body, as defined under Twinning Manual 5.4.5

Assets:

- Experience as Quality manager in Customs Laboratory
- Experience in implementing legislation related to the Customs Laboratory field and Interinstitutional agreements
- Experience in drafting written guidelines concerning laboratory safety, security and hygiene procedures

Note:

The pool of experts should include:

- At least one short-term expert who in addition to the respective profile requirements has experience in setting up and development of Customs Laboratory in line with EU standards
- At least one short-term expert who in addition to the respective profile requirements has experience in implementing customs legislation
- At least one short-term expert who in addition to the respective profile requirements has experience in drafting specification regarding laboratory space in accordance with necessary equipment, analyses and standards for laboratory work
- At least one short-term expert who in addition to the respective profile requirements has experience in the field of TARIC, customs procedures and classification of goods

Indicative schedule of activities

Month	Duration	Activity	Output	Input (working days)
Month 1	12 days	1.1	SWOT analysis	15 days
	3 days	1.2	Draft recommendations for legislative changes, based on SWOT analyses	15 days
	5 days	1.3	Document on assessment and recommendation regarding future organizational and functional structure of the Customs Laboratory, its location, premises, infrastructure and necessary investment	10 days
Month 2	10 days	1.3	Document on assessment and recommendation regarding future organizational and functional structure of the Customs Laboratory, its location, premises, infrastructure and necessary investment	20 days
	10 days	1.4	Action Plan for development	30 days
Month 3	10 days	2.1	Procedures and guidelines for the work of CL, in line with the requirements of ISO 17025 standard	10 days
	3 days	2.2	System of overall analytical documentation necessary for work of CL	10 days
	7 days	2.3	The list of necessary analytical methods and equipment for CAS CL	12 days
Month 4	3 days	2.3	The list of necessary analytical methods and equipment for CAS CL	8 days
	17 days	2.4	Specification for premises and appropriate infrastructure	23 days
Month 5	4 days	2.4	Specification for premises and appropriate infrastructure	7 days
	2 days	3.1	Plan for formal and informal partnership with other Customs laboratories and qualified analytical institutions	5 days
	5 days	3.2	Model(s) of documentation for regulating formal and informal cooperation with other Customs laboratories and qualified analytical institutions	5 days
	1 day	3.3	Workshop on the topic of cooperation between customs laboratories and other qualified analytical institutions	5 days
	3 days	3.4	Study visit to an EU MS Customs Laboratory	

4. Institutional Framework

The Customs Administration of Serbia is an executive authority of the Government of the Republic of Serbia, and, as a part of the Ministry of Finance, it implements the customs policy of the Republic of Serbia playing a unique role both in performing the required tasks within the territory of the Republic of Serbia as well as in meeting the obligations towards the international community and future membership within the European Union. The Customs Administration faces the environment that changes quickly due to the increase of the production and consumption, growth of international trade and new global challenges (organized crime, terrorism and climate changes). In this context, the role of the CAS is to maintain a permanent equilibrium between its major tasks: protection of the society, revenue collection and trade facilitation.

The Customs Administration of Serbia consists of: Headquarters, 15 Customs Houses and 139 Customs Posts and currently has 2435 employees. Competencies and organizational structure of CAS are prescribed by the Law on Public Administration, the Law on Ministries and the Customs Law of the Republic of Serbia. CAS Headquarters is divided into following 6 Divisions: Customs Affairs and Procedures; Tariff Affairs; Human Resources and General Affairs; Financial, Investment and Legal Affairs; Enforcement and ICT. There are also 4 independent units: Bureau of Director General; International Customs Cooperation and EU Integration; Internal Audit and Internal Affairs. The Customs Laboratory is a part of Tariff Affairs Division. Besides Customs Laboratory, other Departments of this Division are: Customs Tariff; Origin of Goods; Customs Value; Post-Clearance and Department for TARIS, Customs and Foreign Trade Instruments, Taxes and Excises.

The Customs Administration of Serbia has a single Customs Laboratory with headquarters in Belgrade and two branch offices in Nis and Novi Sad. This concept has been chosen firstly because of high standards in regards to equipment and work of Customs Laboratories necessary for fulfilment of EU requirements. CL headquarters has two Sections: one for analytics and other for tariff classification of goods. The classification of goods is carried out in all three divisions while analytical work is done only in Belgrade. CL analyses samples of goods taken in customs approved procedures with goods. It performs physical and chemical examinations of samples of goods, drafts analytical reports, classifies goods according to the Customs Tariff and produces findings on classification. Customs Laboratory currently has 18 employees out of 18 available by CAS Rulebook on internal organization and systematization of posts. Belgrade Section for Analytics has 4 employees while for tariff classification of goods has 7. Branches in Nis and in Novi Sad have 3 employees each. CL has different professional profiles of employees: chemists, engineers of chemical technology, food technology and geology.

Besides the Customs Law which regulates customs procedure in the Republic of Serbia there are other legal acts serving as a main framework for Customs Laboratory: The Customs Tariff Law; Regulation on Customs Approved Procedure with Customs Goods, Release of Customs Goods and Collection of Customs Duties; Rulebook on Sampling of Goods by Customs Authorities as well as HS and CN Comments.

Project Steering Committee (PSC)

The Project Steering Committee will be established for the direct control and supervision of the project implementation. The PSC will be responsible for the overall quality of project implementation, providing strategic direction and ensure that the project outputs and goals are met in time, prior approval of work plans and reports, offering guidance and advice on project activities.

The exact composition of the Steering Committee will be defined in the Twinning light contract. However, the PSC will encompass following members: BC Project Leader, MS Project Leader, SPO, representatives of the Ministry of Finance Department for Contracting and Financing of EU Funded Programs (CFCU), representatives of the MoF/IPA Unit, representatives of the Serbian European Integration Office (SEIO) and the representatives of other key institutions involved in the project. Representatives of the EUD will be invited as observer(s). Whenever necessary, representatives of other institutions or key experts should be invited to join the Steering Committee Meetings as observers.

The role and main functions of the Project Steering Committee will be:

- to assess progress in achievement of objectives and results planned in the project
- to ensure exchange of information on implementation of contracts
- to ensure synchronization of activities within contracts
- to ensure cooperation of relevant stakeholders
- to discuss any critical points, risks or bottlenecks in contract implementation
- to propose and discuss remedies in case of problems
- to review and make recommendations on reports
- to closely coordinate with other EU projects related to this field and with other relevant donors projects to promote synergies and integration

Project will ensure the secretariat function of the Project Steering Committee, including organization of meetings, preparing and circulating the agenda, writing and distributing PSC minutes to all members. PSC meetings should be announced at least two weeks before the actual date and any materials should be distributed two weeks before the meetings to the PSC members. The PSC will be chaired by the BC Project Leader.

The following Steering Committee meetings shall be held during the project implementation:

- Steering Committee meeting during the 3rd month of implementation, to discuss the Start-up report
- Final Steering Committee meeting at the latest during the last month of the implementation period, to discuss the Final Report.

Beside the above mentioned, ad-hoc PSC meetings shall be held if required.

5. Budget

Creating conditions for strengthening the capacity of Serbian Customs Laboratory	IPA Community Contribution	National Co-financing	TOTAL
Twinning Light Contract	95% 237.500,00 EUR	5% 12.500,00 EUR	250.000,00 EUR

The co-financing requirement foreseen under IPA will be considered fulfilled according to the provision of the relevant Financing Agreement. Up to 6% of the budget can be used for translation and interpretation purposes, including production of materials and other costs for the purposes of trainings, seminars and visibility activities. The budget shall also cover eligible costs for the 1 study visit as envisaged for the implementation of Activities under Result 3, and according to the Twinning Manual, Beneficiary will cover only the transportation costs for the BC staff. Beneficiary will also provide the Twinning light partner with adequate office space for experts, meeting rooms and equipment necessary for relevant activities foreseen in the Twinning light fiche.

Provisions for expenditure verification costs must be included in the budget.

6. Implementation Arrangements

6.1 Implementing Agency responsible for tendering, contracting and accounting:

Ministry of Finance

Department for Contracting and Financing of EU Funded Programmes (CFCU)

3-5, Sremska Street,

11000 Belgrade, Serbia

Ms. Jelena Stojovic, Program Authorising Officer (PAO) / Head of CFCU

Phone: +381 11 2021 115

E-mail: jelena.stojovic@mfin.gov.rs

Mr. Darko Vasic, Twinning National Contact Point

Phone: +381 11 2021 412

E-mail: twinning@mfin.gov.rs

6.2 Main counterpart in the BC:

Senior Programme Officer (SPO)

Mrs. Verica Ignjatovic, Acting Assistant Minister at the Ministry of Finance in the Department for International Cooperation and European Integration

20, Kneza Milosa Street

11 000 Belgrade, Serbia

Phone: +381 11 3642 632

E-mail: verica.ignjatovic@mfin.gov.rs

BC Project Leader

Mrs. Aleksandra Sarenac

Customs Laboratory

37, Zorza Klemensoa Street,

11000 Belgrade Serbia

6.3 Contracts

The project will be implemented through one Twinning light contract.
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7. Implementation Schedule (indicative)

7.1 Launching of the call for proposals: September 2016

7.2 Start of project activities: May 2017

7.3 Project completion: November 2017

7.4 Duration of the execution period: 6 + 3 months

8. Sustainability

This Twinning Light project will ensure the approximation of EU standards and best practices in the field of customs laboratory and it will provide practical assistance and knowledge transfer to the beneficiaries' staff in the area of customs laboratory methodologies, practices and procedures. Outputs of this project will create foundations for comprehensive development of Serbian Customs Laboratory according to EU standards. The outputs will be fully translated into the strategy paper/policy paper on CL development, to be adopted by the CAS. As such, it will additionally promote further drafting of the acts on systematization, budget and project planning within CAS, etc.

9. Crosscutting issues (*equal opportunity, environment, etc.*)

Cross-cutting issues will be addressed in the project so as to comply with the best EU standards and practice in that area and in a way which demonstrates how they will be dealt with within the project's framework, its activities and outputs. Cross-cutting issues will be addressed in a proactive manner, and will present a specific component of projects (at all levels of projects' development, starting from the project identification stage). Synergies between the projects and the objectives will be identified and developed. Also, the projects' objectives and activities need to be screened in order to ensure they will not impact negatively on gender equality, minorities' inclusion and environment.

Based on the fundamental principles of promoting equality and combating discrimination, participation in the project will be guaranteed on the basis of equal access regardless of sex, racial or ethnic origin, religion or belief, disability, age or sexual orientation. Participation in the project will require different qualifications and competence in the particular area and will allow an equal opportunity for women and men to participate in implementation of the project. For example, the selection of the CAS trainers will not be based upon gender criteria, but according to their knowledge, experience and capability to train other customs officers. The CAS has an equal opportunity policy with respect to recruitment and promotion. Also, within the CAS many positions at all levels of management are held by female staff. Equal participation in this project of women and men will be enforced at the start of the project. All periodical progress review reports and other interim reports will include a specific chapter providing detailed explanations on measures and policies taken with respect to this equal opportunity for women and men and will provide measurements of achievement of this goal. Serbia has demonstrated its commitment to further improve human and minority rights by signing and ratifying a number of international conventions in this area (also foreseen in European laws and standards). Improved customs procedures at the borders will not only facilitate trade and ensure revenue, but will also enable Serbia to meet its obligations under international security and policing conventions such as sensitivity to the presence of minorities in border areas. Customs procedures, whether conducted at borders or inland of the territory of Serbia, are performed equally for all participants in customs procedures. Furthermore, in the case of discovering any discrepancies in them, Serbian customs officers act according to the Customs Law and other relevant legislation, which do not recognize belonging to any group (minority, majority). Simply said, person who brakes any legislation regarding performance of customs duties and tasks is treated in line with the conducted violations, regardless of her/his personal characteristics and/or belonging to any group. Bearing in mind previously mentioned, it is clear that non-discriminatory principles will be fully observed throughout implementation of the project.

10. Conditionality and sequencing

There are no preconditions for implementation of this project. Also there is no sequencing envisaged when it comes to other projects.

ANNEXES TO PROJECT FICHE

1. Logical framework matrix in standard format
2. List of relevant Laws and Regulations
3. Organisational Charts
4. Goods which Serbian Customs Laboratory analyses
5. List of equipment currently owned by CL
6. Indicative Work Plan

ANNEX 1: Logical Framework Matrix

	OBJECTIVELY VERIFIABLE INDICATORS (OVI)	SOURCES OF VERIFICATION	
The overall objective of the project is to give support for modernisation of the Customs Administration of Serbia (CAS), especially of the Customs Laboratory in regards to implementation of customs legislation, organisation and procedures in accordance with EU requirements	The overall performance of Customs Laboratory positively assessed.	EC Progress Report	
SPECIFIC OBJECTIVE	OBJECTIVELY VERIFIABLE INDICATORS (OVI)	SOURCES OF VERIFICATION	ASSUMPTIONS
The purpose of this project is to strengthen capacities of the Customs Laboratory in order for it to set the foundations for work improvement and capacity building necessary for the future performing of complex tasks in line with standards implemented in EU Member States Laboratories	- Framework created for strengthening capacities and improving work conditions of Customs Laboratory	CAS Reports EC Reports Project Reports	- cooperation with relevant national authorities - CAS management stays committed and supportive to the modernisation of CAS CL
RESULTS	OBJECTIVELY VERIFIABLE INDICATORS (OVI)	SOURCES OF VERIFICATION	ASSUMPTIONS
Result 1: Customs Laboratory adequately provided with the recommendations for alignment with EU acquis Result 2: Defined technical preconditions for further modernization of CAS CL	<ul style="list-style-type: none"> - SWOT analysis conducted - Document on assessment and recommendation regarding future organizational and functional structure drafted produced - Action Plan for development of the CAS CL prepared - Procedures and guidelines for the work of CL prepared in line with the requirements of ISO 17025 standard - System of overall analytical documentation necessary for work of CL defined 	Project Reports CAS reports	<ul style="list-style-type: none"> - Selected TW partner has required knowledge and is committed to the job - CAS CL staff has enough and adequate expertise - Good cooperation between CAS experts and TW partners

<p>Result 3: Human resources management of CAS Customs Laboratory improved</p>	<ul style="list-style-type: none"> - The list of necessary analytical methods and equipment for CAS CL prepared - Specification for premises and appropriate infrastructure for CAS CL in accordance with required equipment prepared - Plan for formal and informal partnership with other Customs laboratories and qualified analytical institutions developed. - Model(s) of documentation for regulating formal and informal cooperation with other Customs laboratories and qualified analytical institutions developed. - One day workshop for at least 10 participants from Customs Administration and national analytical institutions on the topic of cooperation between customs laboratories and other qualified analytical institutions organised and implemented. - Study visit to an EU MS Customs Laboratory organised and successfully conducted for at least 5 participants and with the total durationOf at least 3 days. 		
	MEANS	OVERALL COST	ASSUMPTIONS

ACTIVITIES The activities listed below represent the minimum activities to be implemented in the course of the Twinning project. Member State(s) may propose additional activities in line with the methodology elaborated in its proposal.			
Activities to achieve Result 1: 1.1 Conduct SWOT analyses of existing CAS CL organizational, legislative, business and IT resources and gap analyses of Serbian and EU legislation which define competencies of CL; 1.2 Subsequently, based on these analyses, from the Activity 1.1 draft recommendations for legislative changes (such as in rulebooks on procedure, etc.) in order to align with relevant EU acquis; 1.3 Produce Document on assessment and recommendation regarding future organizational and functional structure of the Customs Laboratory, its location, premises, infrastructure and necessary investments; 1.4 Prepare Action Plan for development of the CAS CL. Activities to achieve Result 2: 2.1 Prepare procedures and guidelines for the work of CL, and in line with the requirements of ISO 17025 standard; 2.2 Define system of overall (complete) documentation necessary for the work of CL, proposal of linking CL with other CAS IT users, as well as identification of requests for IT development; 2.3 Prepare list of necessary analytical methods, and accordingly list of necessary equipment for CAS CL; 2.4 Prepare Specification with precisely defined requirements in terms of premises as well as position and area of every single room within Laboratory and appropriate infrastructure, in accordance with	Consultations, analyses, preparation of documents, study visit, workshops, etc.	Twinning Light contract 250,000.00 €	CL staff available to participate in project activities

required equipment and necessary analytical methods and examination types/techniques. All of this should be in accordance with recommended number and structure of employees as well as legislation framework for the work of the CAS CL.

Activities to achieve Result 3:

3.1 Development of a plan for formal and informal partnership with Customs laboratories of EU Member States and other qualified analytical Institutions at national and international level, in order to resolve specific problems and share expertise.

3.2 Development of model(s) of documentation for regulating formal and informal cooperation with Customs laboratories and other qualified analytical institutions at national and international level (ex. Memorandum of Understanding).

3.3 Acquainting the staff of CL, through workshop, with the mechanisms and procedures for cooperation between customs laboratories and other qualified analytical institutions at national and international level.

3.4 Study visit to EU MS Customs Laboratory in order to exchange experience and gain knowledge about its human resource management system focused primarily on professional education (5 participants, 3 days).

ANNEX 2: List of relevant Laws and Regulations

1. Customs Law
2. Regulation on customs approved treatment of goods
3. Customs Tariff Law
4. Regulation on Customs Tariff 2016
5. Harmonized System (HS) Explanatory Notes
6. Combined Nomenclature (CN) Explanatory Notes
7. Rulebook on sampling procedure of goods by customs authorities

The following ordinances can be used for the purpose of classification of goods (definitions of terms, type and quality of products etc.) within the framework of national tariff subheadings:

8. Excise Law
9. Value Added Tax Law
10. Decision on determining agricultural and food products liable to special import duty and for determining value of the special duty
11. Decision on the conditions and manner of reducing the customs duties on certain goods and exemption of certain goods from customs duties in 2016
12. Decision on determining goods to be subject to certain licensees for import, export and transit
13. Decision on seasonal customs tariff rates for import of certain agricultural products
14. Law on medicines and medical devices
15. Law on psychoactive controlled substances
16. Rulebook on determining goods and services to be taxable according to special VAT rate
17. Rulebook on the quality and other requirements for milk, dairy, composite dairy products and starter cultures
18. Rulebook on quality and other requirements for edible vegetable oils and fats, margarine and other fatty spreads mayonnaise and related products
19. Rulebook on quality and other requirements for edible olive oil and olive husk oil
20. Rulebook on quality and other requirements for animal food
21. Rulebook on quality and other requirements for alcoholic beverages
22. Rulebook on categories, quality and labelling of liquors and other alcoholic beverages
23. Rulebook on quality and other requirements for refreshing non-alcoholic beverages
24. Rulebook on quality for crude coffee, coffee products and coffee substitutes

25. Rulebook on quality and other requirements for beer
26. Rulebook on quality and other requirements for wine
27. Rulebook on technical and other requirements for liquid fuels of petroleum origin
28. Regulation on labelling (marking) of petroleum oil derivatives
29. Rulebook on technical and other requirements for liquid fuels of biological origin
30. Rulebook on health safety of dietary products

Republic of Serbia has adopted laws by which it confirmed following

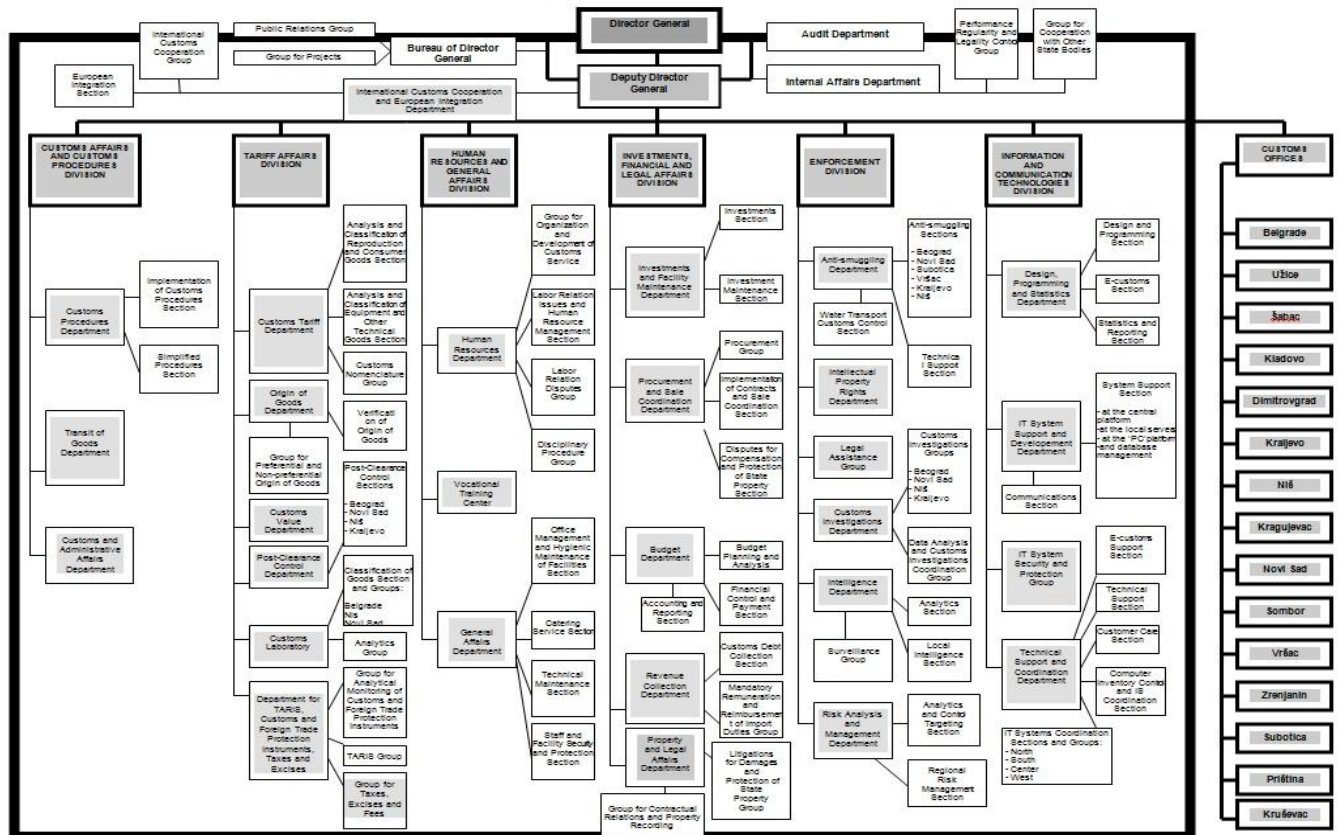
- Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES)
- Montreal Protocol on Substances that Deplete the Ozone Layer
- Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal

Serbian laws and regulations available in English language are:

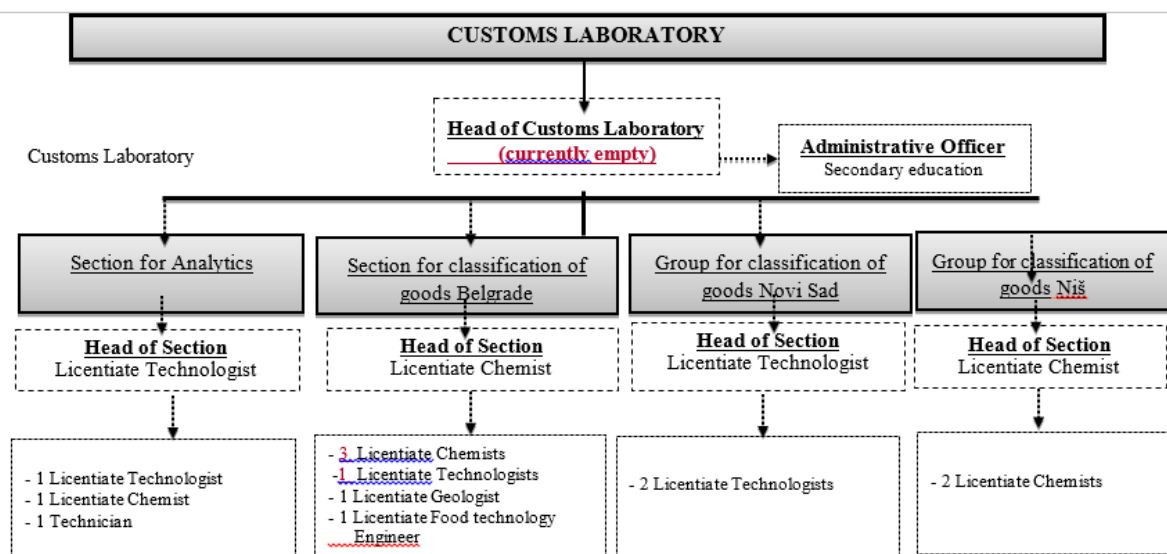
- Customs Law
- Regulation on customs approved treatment of goods
- Custom Tariff Law
- Regulation on Customs Tariff 2016
- Excise Law
- Value Added Tax Law
- Decision on the conditions and manner of reducing the customs duties on certain goods and exemption of certain goods from customs duties in 2016

ANNEX 3: Organisational Charts

HEADQUARTERS OF THE CUSTOMS ADMINISTRATION OF SERBIA



Customs Laboratory



Total number of employees with University degree:	16
Total number of Technicians:	1
Total number of Administrative Officers:	1
Total:	18

ANNEX 4: Goods which Serbian Customs Laboratory analyses

Mostly analysed goods are: samples of petroleum oil derivatives and solvents, especially those subject to the obligation to pay excises.

Besides, there is examination of: plastic materials (granules, films), textile, paper, ceramics, porcelain, etc. Examination types are limited by existing equipment. External examinations are also constricted due to possibilities to engage them.

Unjustified sampling of lots of goods is often noticed. CL as well as external laboratories are not able to examine them. On the other side, goods which should be examined are not sampled enough.

Owing to previously mentioned reasons, classification of goods is mainly done pursuant to technical documentation (in 2014 percentage of examined samples was 21% and in 2015 it was 27%).

Amendments to the Law on Excises took effect from 1 January 2016. Pursuant to it, there is a possibility that CL will examine percentage of alcohol in alcohol beverages.

ANNEX 5: List of equipment currently owned by CL

List of appliances and related equipment used for the analysis of goods in the Customs laboratory:

I List of appliances:

1. ABBE Refractometer,
2. Flash Point Analyzers – Walter Herzog HFP 360,
3. Automatic Atmospheric Distillator - Walter Herzog GmbH HDA 627,
4. Density Meter – Anton Paar DMA 4500,
5. FTIR Spectrometer with Universal ATR Sampling Accessory – Perkin-Elmer Spectrum 100,
6. pH - Meter – Jenway – Model 3510, pH-mV-temperature,
7. Stereo microscope – Windaus HSP 200,
8. UV-VIS Spectrometer – GBC Cintra 202,
9. Viscometer Stabinger – Anton PAAR SVM 3000 G2
10. Microscope „OLYMPUS CX 41“

II List of related equipment:

1. Analytical balance,
2. Equipment for water distillation
3. Centrifuge, Heitich EBA 20S
4. Laboratory vacuum pump – KNF Neuberger H 816,3 KT.18
5. Vortex – IKA-Werke MS3 digital,
6. Planetary mono mill Pulverisette 6 – FRITSCH,
7. Cutter for polymer film, textile and rubber – SDL Atlas M236A,

8. Drying Oven– POL-EKO SLN 53 EKO,
9. Furnace.

Customs laboratory has another appliance - the X-ray fluorescent spectrometer Advant'X, Thermo Scientific, which is not put into operation because Customs Laboratory does not have the conditions necessary for its operation.

ANNEX 6: Indicative Work Plan

This table should be seen as provisional and could be modified in the course of the project.

Month	Activity	Duration of the Activity (in days)
1	<p>1.1 Conduct SWOT analyses of existing CAS CL organizational, legislative, business' and IT resources and gap analyses of Serbian and EU legislation which define competencies of CL.</p> <p>1.2 Subsequently, based on the analyses from the Activity 1.1, draft recommendations for legislative changes (such as in rulebooks on procedure, etc.) in order to align with relevant EU acquis.</p> <p>1.3 Produce Document on assessment and recommendation regarding future organizational and functional structure of the Customs Laboratory, its location, premises, infrastructure and necessary investment</p>	<p>- 12 days</p> <p>- 3 days</p> <p>- 5 days</p>
2	<p>1.3 Produce Document on assessment and recommendation regarding future organizational and functional structure of the Customs Laboratory, its location, premises, infrastructure and necessary investment</p> <p>1.4 Prepare Action Plan for development of the CAS CL</p>	<p>-10 days</p> <p>-10 days</p>
3	<p>2.1 Prepare procedures and guidelines for the work of CL, and in line with the requirements of ISO 17025 standard</p> <p>2.2 Define system of overall (complete) documentation necessary for the work of CL, proposal of linking CL with other CAS IT users, as well as identification of requests for IT development</p> <p>2.3 Prepare list of necessary analytical methods, and accordingly list of necessary equipment for CAS CL</p>	<p>- 10 days</p> <p>- 3 days</p> <p>- 7 days</p>
4	<p>2.3 Prepare list of necessary analytical methods, and accordingly list of necessary equipment for CAS CL</p> <p>2.4 Prepare Specification with precisely defined requirements in terms of premises as well as position and area of all single rooms within Laboratory and appropriate infrastructure in accordance with required equipment and necessary analytical methods and examination types/techniques. All of this should be in accordance with recommended number and structure of employees as well as legislation framework for the work of the CAS CL.</p>	<p>- 3 days</p> <p>- 17 days</p>
5	<p>2.4 Prepare Specification with precisely defined requirements in terms of premises as well as position and area</p>	<p>- 4 days</p>

	<p>of all single rooms within Laboratory, appropriate infrastructure in accordance with required equipment and necessary analytical methods and examination types/techniques. All of this should be in accordance with recommended number and structure of employees as well as legislation framework for the work of the CAS CL.</p> <p>3.1 Development of a plan for formal and informal partnership with Customs laboratories of EU Member States and other qualified analytical Institutions at national and international level, in order to resolve specific problems and share expertise.</p> <p>3.2 Development of model(s) of documentation for regulating formal and informal cooperation with Customs laboratories and other qualified analytical institutions at national and international level (ex. Memorandum of Understanding).</p> <p>3.3 Acquainting the staff of CL, through workshop, with the mechanisms and procedures for cooperation between customs laboratories and other qualified analytical institutions at national and international level.</p> <p>3.4 Study visit to EU MS Customs Laboratory in order to exchange experience and gain knowledge about its human resource management system focused primarily on professional education (5 participants, 3 days).</p>	<p>- 2 days</p> <p>- 5 days</p> <p>- 1 day</p> <p>-3 days</p>
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