

Rules for customs clearance to goods moving through San Marino

San Marino is the oldest democratic republic in the world. It is situated in the foothills of the Apennines. The currency unit is euro. San Marino is not the official member of the European Union. It is surrounded by the territory of the Republic of Italy and this is also the only state with whom it has the common external border.

The European Union and the Republic of San Marino are covered by the Interim Agreement on trade and customs union, and according to this they have the common customs territory. Whereas San Marino is not a member of the EU, on the exportation or importation of goods the type of customs declaration EX or IM shall be used accordingly.

Neither customs duties nor other trade limitations **shall apply** to the goods covered by Chapters 1 to 97 of the TARIC system (**except coal and steel**). For exemption from customs duties the document proving the customs status of the EU goods: **T2SM, T2L, T2L SM or AAD** (Reg nr 2719/92) shall be lodged. Resulting from the fact that between San Marino and the European Union there is the common customs territory and the convention concluded between Italy and San Marino on 31 March 1939, San Marino forms a part of the Italian customs territory. Customs-approved treatment for goods with the status of a non-Union country placed under the clearance to San Marino shall be applied in an Italian or in some other EU Member State Customs office. San Marino is neither a member of the TIR Convention nor the Convention on a Common Transit Procedure and a common transit customs procedure **shall not apply** to goods from/to the EFTA countries (Norway, Switzerland, Iceland, Liechtenstein) and from/to Turkey, North Macedonia and Serbia.

The external Union transit procedure **T1** shall apply to **goods with the non-Union status** moving between the EU and San Marino. The movement of goods through San Marino under a transit procedure shall be understood for the customs purposes as the conveyance of goods from Italy or to Italy. Beginning from 1 July 2008 San Marino joined the NCTS system. Since the date mentioned, the use of the NCTS is obligatory upon the application of a transit procedure into San Marino. The declarations on paper shall be used in the case of business continuity procedure only.

The goods **under the procedure T1** cannot be sent directly to a Customs office of destination in San Marino, an Italian Customs office **IT 026100 – Rimini** (Box 53 of a customs declaration) shall be used as the Customs office of destination.

The internal Union transit procedure shall apply to **goods with the Union status** moving between the EU and San Marino, complying the following rules given below:

1. When the country of departure and the country of destination are different parties (for example, EE and SM), then filling in the Office of transit is obligatory.
2. When the country of destination is SM, then the Office of transit must surely be in the EU (the Customs office IT026100 mentioned above can be used).

3. When the country of destination is SM and the country of departure is IT, then the type of declaration **T2SM** may be used only.

If the country of destination is SM and the country of departure is not IT, then the type of declaration **T2** or **T2F** may be used only. **Therefore, from Estonia to San Marino goods may be cleared by T2 only.** The Republic of San Marino must be written in the comprehensive quarantine certificate.