



f) goods determined by international agreements.

**Article 5. Indexation of Customs User Fee Amount**

Starting from February 2000 the rate of customs user fees in drams established by Article 4 of the present

To insure normal activity of Customs System and to cover other expenditures (to replace mobile homes with main buildings, implementation of current constructions and renovations etc.) nearly 1,2 billion DR. are needed per year.

Thus to estimate one inspector/hour for implementation of Customs Control the direct and indirect costs are 570Dr. and 855 Dr. respectively that totals to 1,425Dr.

Taking into account the above - mentioned data the following calculations of expenditures are presented based upon the rates mentioned in draft Law on Customs User Fees.

1. Customs formalities comprise several actions,

- a) the estimated time for preliminary declaration according to the statistical data approximately is 30 minutes.
- b) the estimated time for evaluation of declaration (examination of documents and counting of payable amounts) according to the statistical data approximately is 90 minutes.

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c) the estimated time for fulfilment of customs payments (compulsory payments to state budget) formalities according to the statistical data approximately is 20 minutes.

Thus customs formalities (cargo processing excluded) last 2 hours and 20 minutes, therefore user fees must be 3,500 drams.

2. Customs user fees for cargo processing (less than one ton) are fixed at 1000 drams. This amount involves the cost of cargo processing, deliverance of merchandise to officer and receive of merchandise from officer (or workplace specified by customs authority). The estimated time for cargo processing is approximately 30 minutes. The estimated time for investigation and registration of 1 ton cargo is approximately 10-15 minutes.

3. Customs user fees for Customs formalities, accomplished outside of specified workplace or extra working hours, is equal to double payment for such activities within specified workplace or working hours, since it is connected with additional expenditures.

4. Customs user fees for documents (forms) provided by the customs to be submitted to other authorities is fixed at 1000 drams, which is for completing such documents (forms) and working time. The estimated time for examination of appropriate documents for filling of such documents is approximately forty minutes.

5. The user fees (equal to 10.000 drams per 100 km) for customs accompanying are derived from the situation that accompanied customs officer has to return to his workplace himself. And trucks that are accompanied by customs basically move with average speed of 35 km/h.

6. The projected amount of Customs user fees for preservation of goods is defined taking into account the international experience in this field.

7. 1 hour and 30 min. of working time are needed for Cust14(m)1s 6(i)4(u)-1.4p(rect)4(i)9(on )6(of)5.3v neive w6.4(t0.9(h)-4.4( )