

**REGULATION  
ON THE RULES AND PROCEDURES FOR CUSTOMS  
VALUATION  
(Official Gazette 17/2000)**

**Article 1  
(Contents)**

This Regulation shall prescribe the special rules and procedures for customs valuation during customs clearance of goods imported in the Republic of Macedonia.

**Article 2  
(Definition of Notions)**

- (1) The terms mentioned below have the following meaning in this Regulation:
- “produced goods” includes goods manufactured, processed, grown and mined;
  - “identical goods” means goods produced in the same country, which are the same in all respects, including physical characteristics, quality and reputation. Minor differences in appearance shall not preclude goods otherwise conforming to the definition from being regarded as identical;
  - “similar goods” means goods produced in the same country which, although not alike in all respects, have like characteristics and like component materials which enable them to perform the same functions and to be commercially interchangeable at the same or approximate time;
  - “goods of the same class or kind” means goods, which fall within a group or range of goods, produced by a particular industry or industry sector, and includes identical or similar goods.
- (2) In determining whether goods are similar, factors to be considered shall be their quality, reputation and the existence of a trademark.
- (3) “Identical goods” and “similar goods” shall not include goods which



the Republic of Macedonia, only the last sale before the

2. The value of services, which according to Article 32 paragraph 1 item 10 need to be added to the price actually paid.

#### **Article 10**

##### **(Activities, which the buyer undertakes for his/her own account)**

- (1) Activities, which the buyer undertakes for his/her own account, shall be all the activities related to advertising and promotion of the sales, as well as activities related to guarantees for imported goods.
- (2) Such activities undertaken by the buyer shall be considered as activities undertaken for own account even if they are performed in compliance with the obligations of the buyer according to the agreement with the seller.

#### **Article 11**

##### **(Assets from further sale)**

The transaction value shall be accepted as customs value in spite of the existence of income from the sale or other types of disposal with goods, pursuant to Article 28 paragraph 3 item 5 of the Law on Customs, if the customs value is increased for the part of the amount obtained from the re-sale, concession or giving the imported goods for use, pursuant to Article 32 paragraph 1 item 9 of this Law.

#### **Article 12**

##### **(Relation Between the Buy and Seller)**

- (1) The buyer and seller pursuant to Article 28 paragraph 3 item 6 of the Law on Customs shall be mutually related if:
  1. They are officers or managers of mutually related business entities
  2. They are registered as business partners
  3. They are in a relation employer-employee
  4. Any person directly or indirectly possesses or controls 5 or more percents of stocks with a voting right or shares in both entities
  5. The seller indirectly or directly controls the buyer or vice versa.
  6. They are in kinship to the fourth degree
  7. Both of them are directly or indirectly controlled by a third party.
  8. They together, directly or indirectly control a third party.
- (2) If the buyer is an exclusive representative of the seller, i.e. if the seller is an exclusive representative of the buyer, regardless of the manner in which it is stated in the agreement, it shall be considered that they are both mutually related if some of the conditions pertaining to paragraph 1 of this Article are fulfilled.
- (3) A relation between parties of which one has so great influence over the other, so that the other may not independently form the prices and perform calculations, shall be considered as a control of one party over the other.



or similar goods sold at a different commercial level or in different quantities shall be used as reference as follows:

1. At the same commercial level of sale, but different quantities;
  2. At different commercial level of sale, but in an approximately similar quantities;
  3. At different commercial level of sale and different quantities.
- (3) The transaction value for identical or similar goods sold at a different commercial level or quantities pertaining to paragraph 2 of this Article shall be adjusted with the amount of the difference related to the commercial level of sale and/or quantity, under condition the adjustment to be performed on the basis of evidence which allow for correct and detailed adjustments, regardless if they increase or decrease the value.
- (4) If the transaction value encompasses the costs pertaining to Article 32 paragraph 1 item 4 of the Law on Customs, when making the adjustments the substantial differences in the costs between the imported and appropriate identical or similar goods, which result from the differences in the distance and type of transportation, must be taken into account.
- (5) If more transaction values occur for identical or similar goods when applying the provisions pertaining to this Article, the lowest one shall be taken for determining the customs value of the imported goods.
- (6) The transaction value of imported identical or similar goods is actually the customs value determined according to Article 28 of the Law on Customs, and in compliance with paragraphs 3 and 4 of this Article.

### **Article 15 (Deductive Method)**

- (1) As unit price at which, the imported goods, i.e. identical or similar goods are sold in the Republic of Macedonia in the greatest aggregate quantity pursuant to Article 30 paragraph 1 item 1 of the Law on Customs, shall be considered the price at which the greatest total number of units of goods are sold to persons who are not related to the persons from whom they buy such goods, during the first sale after the performed importation.
- (2) For determining the customs value pertaining to paragraph 1 of this Article, the

value of the imported goods pertaining to this paragraph shall be determined on the basis of the unit price at which the imported goods or identical or similar imported goods will be sold in the Republic of Macedonia in the largest aggregate quantity as first sale after the importation of goods, which value are being determined, but not later than 90 days after the importation and in a condition in which they were imported.

(4) As expenses from the sales and other profit pursuant to Article 30 paragraph 1 item 1 of the Law on Customs for which the unit price of goods that are imported will be deducted shall be considered the sales expenses and other profit that are common in the sales in the Republic of Macedonia for imported goods of the same class and kind.

(5) As expenses from sales pertaining to paragraph 4 of this Article shall be considered both direct and indirect costs of marketing of goods.

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**Article 17**  
**(Application of Data at Disposal)**

- (1) The previously determined customs values for identical, i.e. similar goods that are imported shall be considered as data at disposal on the basis of which, the customs value shall be determined pursuant to Article 31 paragraph 1 of the Law on Customs.
  
- (2) Determination of the customs value pursua



- outside and inside the customs area of the Republic of Macedonia, unless evidence is presented to the customs bodies to show the costs that would have been incurred under a general compulsory schedule of freight rates for transport of goods to the place of introduction into the customs area of the Republic of Macedonia.
- (3) Where the goods are delivered and invoiced at a uniform price which corresponds to the price at the place of introduction into the customs area of the Republic of Macedonia and the price fits to the price to the place of introduction into the customs area, the transportation costs inside the customs area shall not be deducted from that price. Such deduction shall be allowed only if evidence is produced to the customs body that the price at the place of introduction into the customs area would be lower than the uniform price to the place inside the customs area.
- (4) Where the transportation costs to the place of delivery are agreed and if the amount of those costs from the place of introduction into the customs area of the Republic of Macedonia to the place of delivery may not be determined from the agreement and other submitted documents, the total transportation costs shall be calculated in the customs value.
- (5) The postal costs for goods, which are transported through the postal traffic to the destination place, shall be completely calculated in the customs value. These

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## **Article 25**

### **(Raw Materials, Components and Other Goods Provided to the Seller by the Buyer)**

- (1) Goods which are provided to the seller by the buyer pursuant to Article 32 paragraph 1 item 5 of the Law on Customs shall be considered as being supplied from abroad, if the supply is made in any country abroad, including the country of the seller.
- (2) If the buyer provides the seller with goods pertaining to paragraph 1 of this Article free of charge, the price at which the buyer has bought those goods from a seller with whom s/her is not related, shall be calculated in the customs value of imported goods.
- (3) If the buyer provides the seller with goods pertaining to paragraph 1 of this Article at a discount price, the amount, which is actually the difference between the price at which the goods have been supplied and the price at which they have been sold to the seller, shall be calculated in the customs value of imported goods.
- (4) If the goods pertaining to Article 32 paragraph 1 item 6 of the Law on Customs have been produced by the buyer, the production costs shall be included and calculated in the customs value of imported goods.
- (5) Goods pertaining to Article 32 paragraph 1 item 5 of the Law on Customs shall be considered as goods pertaining to Article 32 paragraph 1 item 6 of the Law on Customs provided that those have not been supplied from abroad, as well as the used materials.
- (6) If the buyer provides the seller with products pertaining to paragraph 5 of this Article, the value of products according to the provisions pertaining to paragraphs 2, 3 and 4 of this Article shall be calculated in the customs value.
- (7) The value determined for goods pertaining to this Article, which the buyer has provided to the seller, needs to be proportionally distributed according to the quantity of imported goods and that proportional part to be included in the customs value of imported goods.
- (8) The criteria for distribution shall depend on the achieved agreement between the customs body and participants in the customs procedure and the submitted documentation.  
An example of criteria for distribution may be the inclusion of the total value of products pertaining to this Article in the value of the first shipment or distribution of the value of goods pertaining to this Article in the total quantity, which will be imported in several shipments.

**Article 26**  
**(Costs for Tools, Templates, Matrices, and alike)**

- (1) The value of goods pursuant to Article 32 paragraph 1 item 7 of the Law on Customs shall be determined in compliance with the provision pertaining to paragraphs 2, 3 and 4 of Article 25 of this Regulation.
- (2) If the buyer used the goods pertaining to this Article before giving them to the seller for his/her disposal, an appropriate amount for the purposes of amortization shall be deducted from the price.
- (3) The buyer shall be considered to have provided the goods free of charge or at a discount price pursuant to Article 32 paragraph 1 item 7 of the Law on Customs, if the supply has been made in any country abroad, including the country of the seller or if the goods have been definitely cleared for export.
- (4) A proportional amount of the value of goods used in the production of imported goods, and which are calculated in the customs value of imported goods pursuant to Article 32 paragraph 1 item 7 of the Law on Customs shall be the amount of transferred value of those goods on the imported goods.

**Article 27**  
**(Copyrights, Licenses, Patents, Models, Trade Marks, Foreign Trade and Manufacturers' Marks)**

The fees and expenses from Article 32 paragraph 1 item 8 of the Customs Law shall be added to the customs value of the imported goods, if they refer to the imported goods and the buyer pays for them directly or indirectly, as a condition for the sale of the said goods.

**Article 28**  
**(Provisions concerning Royalties and License Fees)**

- (1) For the purposes of Article 32 paragraph 1 item 8 of the Customs Law, royalties and license fees shall mean payment for the use of rights relating:
  1. to the manufacturing of imported goods (patents, designs, models and know-how);
  2. to the resale for exportation of imported goods (trade and service marks, registered designs);
  3. to the use or resale of imported goods (in particular, copyright and manufacturing processes inseparably embodied in the imported goods).
- (2) When the customs value of imported goods is determined pursuant to Article 28 of the Customs Law, a royalty or license fee shall be added to the price actually paid or payable only if this payment:



## **Article 29**

### **(Customs Value of Goods Imported by Macedonian or Foreign Citizens)**

(1) Goods directly imported or received from abroad by Macedonian and foreign citizens shall be valued on the basis of the price actually paid for new goods in conformity with Article 28 paragraph 2 of the Law on Customs, and by adding the costs and other expenses in conformity with Article 28 paragraph 3 subparagraph 1 of the same Law, provided the said costs and expenses were not added to the price paid.

(2) Should the price paid for imported goods not include costs and other expenses related to the sale and the delivery of th



### **Article 35**

#### **(Reporting Customs Value and Documentation to be Furnished)**

(1) When determining customs value in compliance with Articles 29 through 39 of the Law on Customs, information necessary for correct customs valuation shall be reported together with the customs declaration.

(2) Customs value is reported in a DCV (Declaration for Customs Valuation) form hereto enclosed as Appendix 1, constituting an integral part of this Regulation.

The CVD form consists of two sheets of which the first provides information on establishing customs value and the second provides figures essential to determining customs value.

If in a set of import ECD goods are declared in more than three titles, the DCV shall be supplemented with one or more DCV – bis forms, hereto enclosed as Appendix 3, in order to ensure that all titles in the import ECD set are covered.

The DCV and the DCV-bis forms are made of self-copying paper weighing 55



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Article 40  
(Validity)

This regulation shall come into effect on the eight day following the date of publication in the "Official Gazette" of the Republic of Macedonia, and shall apply as of 1 April 2000.

II FORMS DEC AND DCV-bis

Records 1, 2a, 2b, 3, 4, 5, 6, 7a, 7b, 7v, 8a, 8b, 9a, 9b, 10a, 10b, Record for "administrative use", Records 11a, 11b, 11v, 12, 13a, 13b, 13v, 14, 14a, 14b, 14v,