

## **AMENDMENTS TO THE LAW ON CUSTOMS (Official Gazette of the Republic of Macedonia no.25/00)**

### **Article 1**

In Article 2 of the Law on Customs (Official Gazette of the Republic of Macedonia 21/98, 26/98, 63/98 and 86/99), the word (“prijavuvawe”) “declaring” is replaced by the words: (“prijavuvawe na”) “declaring of”, while the word “(transport through)” is deleted.

(Translator’s note: both Macedonian terms: “prijavuvawe” and “deklarirawe”) are translated into English language by the same term: “declaring”.

### **Article 2**

In Article 3 paragraph 1 item 3, the expression: “import duties” is replaced by the expression: “import charges”, while the expression: “export duties” is replaced by the expression: “export charges”.

Item 4 is changed and reads:

“Import charges” are:

- customs and other charges with an equal effect, which are paid during import of goods and
- special charges which are paid during import of agricultural and food products according to law.”

Item 5 is changed and reads:

“Export charges are:

- customs and other charges with an equal effect, which are paid during export of goods and
- special charges which are paid during export of agricultural and food products according to law.”

Items 6 and 7 are deleted.

Items 8, 9 and 10 become items 6, 7 and 8.

In sub-item 2 of item 11, which becomes item 9, the expression: “free customs zone or warehouse” is replaced by the expression: “free economic zone or customs zone”, while in sub-item 3 the word “(re-export)” is deleted.

Item 12 becomes item 10.

Item 13, which becomes item 11 is changed and reads:

“Customs declarer is a person who presents the customs declaration on his/her own behalf or on behalf of the person in whose name the customs declaration is presented”.

In item 14, which becomes item 12, the expression: “declaration of goods” is replaced by the expression: “presenting for inspection”.

Item 15, which becomes item 13 is changed and reads:

“Release of goods is an action, by which the customs authorities allow use of goods according to the requested customs procedure.”

Item 16 which becomes item 14 is changed and reads:

“Customs party is the party on whose behalf the customs declaration is presented or the party to whom rights and obligations have been transferred by the customs party regarding the administration of the customs procedure.”

In item 17, which becomes item 15 the expression: “beneficiary of an approval” is replaced by the expression: “holder of the right”.

Item 18 becomes item 16.

In item 19, which becomes item 17 the number “17” is replaced by number “16”.

Item 20 becomes item 18.

In item 21 which, becomes item 19, the word “of” is replaced by the word “from”.

Item 22 becomes item 20.

### **Article 3**

In Article 5 paragraph 6, the expression: “customs border area” is replaced by the expression: “customs border zone”, while after the word “detain” the following expression is added: “in compliance with law”.

### **Article 4**

In Article 10 paragraph 1, the full stop after the word “Macedonia” is replaced by a comma and the following words are added: “in the area of activities stated in paragraph 2 of this Article.”

Item 1 in paragraph 2 is changed and reads:

“-calculation and collection of import and export charges, taxes, excise and other fees determined by law.”

### **Article 5**

At the end of the sentence of Article 11 paragraph 7, the full stop is replaced by a comma and the following words are added: “only with his/her prior approval”. If the person does not agree to undergo medical and other examinations, the customs officer shall initiate procedure, according to law.”

Paragraph 14 is deleted.

Paragraph 15 becomes paragraph 14.

### **Article 6**

In Article 15 paragraph 3 the full stop at the end of the paragraph is deleted and the following words are added: “in term of 8 days from the day of submission of the decision”.

### **Article 7**

At the end of the sentence of Article 16, the word (“baratel”) “the applicant” is replaced by the words: (podnositel na barawe”) “the applicant”. (Translator’s note: both terms are translated into English language as “the applicant”).

### **Article 8**

In the first line of Article 17 paragraph 7, after the words “shall be issued” the following words are added: “and used”, while after the word “Article”, the comma



### **Article 13**

Paragraph 3 of Article 24 is deleted.

### **Article 14**



Item 8 is changed and reads: “royalties for copyrights, licenses, patents, models, trademarks, foreign trade and industry marks/designs related to the goods which customs values are being determined, which the buyer needs to pay directly or indirectly, if they are a pre-condition for sale of the imported goods.”

In the first line of item 10, after the word “services” the following words are added in brackets: “(engineering, development, artistic work, design, plans and drawings)”.

In paragraph 2 the word “include” is replaced by the word “be calculated into”.

After paragraph 2, a new paragraph 3 is added which reads:

“(3) Payments made by the buyer for the rights on distribution or re-sale of the imported goods are not calculated in the customs value, if such payments are not a pre-condition for sale.”

### **Article 23**

In Article 33 paragraph 3, the words: “customs duty and other import” are replaced by the word: “import”.

### **Article 24**

In Article 35 paragraph 1 is changed and reads: “The value of goods which is determined according to the provisions of this Law, referring to the agreed price shall be considered as customs value”.

In paragraph 3 the word “duties” is replaced by the expression “customs debt”.

### **Article 25**

In Article 36, after the word “sales” the following words are added: “is concluded in written form and”.

### **Article 26**

In Article 37 paragraphs 2 and 3 the word “basis” is replaced by the word “value”.

Paragraph 4 is changed and reads: “Expenses for assembling, construction, lifting, maintenance and technical assistance that occurred in the Republic of Macedonia after the imports, shall not be calculated in the customs value of the machines, equipment and devices which are imported.”

### **Article 27**

The title of Article 38 is changed and reads: “**Customs value of goods delivered free of charge and damaged goods**”.

### **Article 28**

In Article 39, after the word “regulate” the following words are added: “specific rules and”.

## **Article 29**

Article 41 is deleted.

## **Article 30**

In Article 42 paragraph 1 is changed and reads:

**”The goods that entered the customs area, from the moment of its entry shall be under customs custody and may be subject of customs control”.**

After paragraph 1 new paragraph 2 is added and reads:

“(2) Goods shall be under customs custody until determining its customs status”. Beside the application of provisions pertaining to Article 77 of this Law, goods shall remain under customs custody until the beginning of the allowed use of goods by the customs authorities”.

Paragraphs 2 and 3 become paragraphs 3 and 4.

In paragraph 4, which becomes paragraph 5, the words “shall be declared” are replaced by the words “shall be subject to”.

Paragraph 5 becomes paragraph 6.

## **Article 31**

New Article 42a is added after paragraph 42, which reads:

### **“Article 42a**

#### **Transfer of entered goods**

(1) Goods that entered the customs area shall be transferred without any delay by the person who delivered them in a manner and according to the direction determined by the customs body to:

- the border customs house or to some other place determined by the customs body and
- the free economic zone if the goods are to be transported directly cross:
  - a) lake or air, or
  - b) land, without passing the customs area in case when the free economic zone is situated on the border itself.

(2) The person who undertakes the obligation to transfer the goods after their entry in the customs area shall be responsible to stick to the obligation prescribed in paragraph 1 of this Article.

(3) If the persons pertaining to paragraphs 1 and 2 of this Article may not fulfill their obligations due to vis major or some other unpredictable circumstances, they must immediately inform the nearest customs body about the reasons due to which they have not fulfilled the obligations and to state where and in what condition the goods are.

## **Article 32**

Article 44 is changed and reads:





### **Article 37**

In Article 47, paragraph 3 is changed and reads: “In compliance with the conditions pertaining to paragraph 2 of this Article, the customs body may approve the basic declaration to be prepared by electronic processing of data.”

### **Article 38**

Article 48 is changed and reads:

#### **“Actions Undertaken for Goods Presented for Inspection**

(1) Re-loading and unloading, as well as replacement of goods, which have been presented for inspection are carried out with a prior approval by the customs authorities.

(2) The approval pertaining to paragraph 1 of this Article shall not be needed in case of vis major. In such a case, the customs body needs to be informed about the re-loading, unloading or replacement, as soon as possible.

(3) The customs body may measure, count or visually identify the goods, which have been presented for inspection, as well as the vehicle with which they were transported. For the purpose of inspection of goods and vehicle, the customs body may demand the goods to be unpacked or disassembled at any time.”

### **Article 39**

Article 49 is deleted.

### **Article 40**

In Article 50 paragraph 1 is changed and reads:

“If goods are presented for inspection to the customs body together with the basic declaration, the declarer shall be obligated to request the customs cleared use of goods no later than ten days from the receipt of the basic declaration.

### **Article 41**

In section IV subsection “5” becomes subsection “4”.

### **Article 42**

In the title of Article 51 the words: “delivered goods” are replaced by the words: ”goods presented for inspection”.

Paragraph 1 is changed and reads:

“Until the beginning of the customs cleared use, the goods presented for inspection to the customs body shall be treated as goods under temporary detention.

In paragraph 3, after the word “detention” the word “may” is added.



## **Article 50**

Article 59 is changed and reads:

“(1) Customs declaration is prepared:

- in written format or
- by electronic data processing, if approved by the customs body or
- in other way determined by law.
- (2) The format, content and manner of filling the customs declaration are prescribed by the Minister of Finance.”

## **Article 51**

Article 60 is changed and reads:

“(1) Customs declarer may be any person with headquarters, i.e. permanent stay in the Republic of Macedonia, who presents for inspection or may present for inspection to the customs body goods, together with all other documents needed for carrying out certain customs procedure. Customs declarers may submit customs declaration in their own name and for their own account, in their own name and for somebody else’s account or on behalf of a third party and his/her account.

(2) When the customs declarers are repr



In paragraph 5 the word “release” is replaced by the word “discharge”.

### **Article 61**

In Article 70 item 1, the word “release” is replaced by the word “discharge”.

Item 2 is changed and reads: “The Goods have not been undertaken after their discharge, in term of ten days.”

### **Article 62**

In Article 71 paragraph 1 the second sentence is deleted.

### **Article 63**

After Article 71 new Article 71a is added, which reads:

#### **“Article 71a**

#### **Activities of other state bodies with customs goods**

(1) Authorized state bodies shall be obligated to immediately report and deliver all the goods to the nearest customs body, for which there is founded suspicion that they are customs goods, if it is about goods, which these bodies have temporarily or permanently seized.

(2) Temporarily or permanently seized customs goods may be conceded in favor of another party only if the customs body has given one of the anticipated customs cleared use of goods, i.e. only if the already commenced customs debt has been settled.

(3) Customs debt pertaining to paragraph 2 of this Article shall be collected from the customs duty payer, i.e. it shall be settled from the assets obtained from the sale of the goods after the settlement of expenses related to goods pertaining to paragraph 1 of this Article (storage, sale)”.

### **Article 64**

In section V subsection “2.1.2” becomes subsection “2.1.1.b.”

### **Article 65**

In Article 72 paragraph 1 item 2, after the word “of” the following words are added: “Article 61 of”.

Item 4 is deleted.

Paragraph 2 is changed and reads:

“Delivered documents need to contain at least those data which are necessary for registering the goods and determining their identity. If the declaring is made on the basis of the book records, the date of registering needs to be placed next to each record separately.

In paragraph 3 the words: “to submit the additional customs declaration” are replaced by the words: “additionally to submit customs declaration in a form and manner anticipated in Article 59 of this law,” while the second sentence is deleted.

## **Article 66**

After Article 72 new subsection is added “**2.1.2 Other declarations**”, as well as a new Article 72a, which reads:

### **“Article 72a**

#### **Use of other types of declarations**

In cases when pursuant to Article 59 paragraph 1 items 2 and 3 of this Law the customs declaration is being made with electronic data processing or in some other way (oral declaration or any other act) provisions pertaining to Articles 61 to 72 of this Law shall be appropriately applied.”

## **Article 67**

Article 73 is deleted and in section V new subsection is added, which reads: “**2.1.3 Additional inspection**”.

## **Article 68**

In Article 74 paragraph 1, after the word “may” the following words are added “upon his/her own initiative or upon request of the declarer”, while the word “release” is replaced by the word “discharge”.

In paragraph 2 the word “release” is replaced by the word “discharge”.

After paragraph 2, new paragraph 3 is added, which reads.

“(3) When the additional inspection will show that the performed customs procedure has been made on the basis of inaccurate or incomplete information, the customs authorities, pursuant to the provisions of this Law shall undertake the necessary measures for regulating the new condition, having in mind the new information.”

## **Article 69**

In section V, after Article 74 a new subsection is added which reads: “**2.2 Release of goods in free trade**”.

## **Article 70**

In Article 75 paragraph 2 is changed and reads:

“For releasing goods in the free trade, the actions related to the import of goods need to be performed, as well as to pay the import charges and to undertake other measures in the foreign trade.”

In paragraph 3 item 1 after the word “goods” the word “aimed” is added.

## **Article 71**

After Article 76 new Article 76a is added, which reads:

## **“Article 76a**

### **Unique Customs Rate**

(1) According to the exception pertaining to paragraph 1 of Article 24 of this Law, a unique customs rate of 15% of the customs value of goods shall be applied for the below mentioned goods:

- 1) for goods which one natural entity has sent to another natural entity or
- 2) for goods which the passenger carries with him/herself, only under the condition that such goods are not of commercial nature and the value of each parcel or goods which the passenger carries with himself not to exceed the prescribed value.

(2) Paragraph 1 of this Article shall not be applied on goods for which the Law on Customs Tariff prescribes the rate “free” and on goods, which pursuant to this Law is exempted from payment of customs duty.

(3) According to the exception pertaining to paragraph 1, the passenger or the receiver of the package may request the goods to be cleared according to the rate prescribed in the customs tariff.

(4) The goods shall be considered as goods with no commercial characteristics (have no trade character) if:

- 1) it is about a parcel of goods of one natural entity sent to another natural entity and such parcel:
  - is not aimed for re-sale or any other profitable activity;
  - contains only goods, exclusively for personal use of the receiver or members of his/her family who live together in the same household, or for present if the nature or the quantity of goods is not for commercial purposes.

(5) The Government shall determine the value of goods pertaining to paragraph 1 of this Article, as well as the types of goods for which the unique tariff rate may not be applied.”

## **Article 72**

In section V, the subsection “2.1.3” becomes subsection “2.3”, while the subsection “1” becomes subsection “2.3.1”.

## **Article 73**

In Article 78 paragraph 1, item 2 is changed and reads:  
“import of goods for the purpose of production which is aimed for export”.

## **Article 74**

In Article 79 paragraph 3, after the word “obligations” the word “according” shall be added, while after the word “withdraw” the word “approval” is added.  
Paragraph 4 is deleted.

## **Article 75**

In Article 80 paragraph 1 is changed and reads:

“The holder of the right needs to inform the customs body about all the activities that will occur after the approval has been issued and which are important for its content and validity.”

### **Article 76**

In Article 81 paragraph 1, the words: “additional goods or for goods produced during” are replaced by the words: “received or goods produced for”.

In Paragraph 5, the number “71” is replaced by the number “70”.

### **Article 77**

In section V, after Article 82 the subsection “2” becomes subsection “2.3.2”.

### **Article 78**

In Article 83 paragraph 1, the second sentence is deleted.

In paragraph 2 after the word “ condFile(nicleJ1e 82 the su righiA)5(M/TT6 1- 0 05-TD0 Tc0 Tw



anticipated as an exception the responsibility pertaining to paragraph 3 item 1 of this Article to fall only on the depositor.

(5) The depositor shall be obligated to fulfill the obligations, which commence in between the period while the goods are in a procedure of customs warehousing until their placement in the customs warehouse.

(6) In case of failing to follow the provisions of this Law, the customs body may withdraw the approval for operation of the customs warehouse.

## **Article 82**

In Article 87 the word “Owner” is replaced by the word “Holder”.

## **Article 83**

In Article 88 paragraph 1 item 1, the conjunction “and” is deleted at the end of the sentence and comma is added.

In item 2, the full-stop at the end of the item is replaced by the conjunction “and” and new item 3 is added, which reads:

“- storing of domestic goods, except the goods pertaining to item 2 of Article 84 of this Law.

## **Article 84**

Paragraph 1 of Article 89 is deleted.

In paragraph 2, which becomes paragraph 1, the word “owner” is replaced by the word “holder”.

New paragraph 2 is added after paragraph 1, which reads:

“(2) The holder of customs warehouse shall be obligated to immediately put into evidence the goods which enters or exits the customs warehouse.”

Paragraph 3 is changed and reads:

“Upon request of the customs body, the holder of the customs warehouse needs to immediately present the evidence for goods and to allow inspection on goods and documentation in the customs warehouse.”

## **Article 85**

The words “between the one and the other storage” from Article 93 paragraph 1 are deleted.

New paragraph 3 is added after paragraph 2, which reads:

“(3) When the goods in the warehouse have been released in the trade pursuant to Article 72 of this Law without being presented for inspection to the customs body and before submission of appropriate customs declaration, the data on goods which have been determined or accepted by the customs body during the initiation of the procedure for customs warehousing shall be taken as data on goods which are needed pursuant to Article 171, except in cases when the data which have been determined with additional control pursuant to Article 74 of this Law are taken.”

## **Article 86**

The word “owner” in Article 94 is replaced by the word “holder”. The word “owner” in Article 94 is replaced by the word “holder”.

### **Article 87**

In Article 95 paragraph 1 after the word “ships” the following words are added: “and aircrafts”, while at the end of the sentence the full stop is replaced by a comma and the following words are added: “in a manner and procedure in compliance with the regulation pertaining to Article 82 of this Law.”

In the second sentence of paragraph 2, after the word “unloaded” the following words are added: “for the purpose of being released in the trade”. The word “declared” is replaced by the words: “presented for inspection”, while the word “duties” is replaced by the words: “import duties”.

### **Article 149**

In the fifth line of Article 184 after the word “Macedonia” a comma is placed and the following words are added: “upon a prior proposal by the Minister of Finance”.

### **Article 150**

Article 185 is deleted.

### **Article 151**

In Article 187 paragraph 1 the following words are added before the words: “Article 181”: “Article 180 and”, while the words: “2 through 7 and item 9” are replaced by the words: “2, 3, 4, 6 and 7”.

### **Article 152**

In section VI after Article 187, the subsection “3” becomes subsection “4”.

### **Article 153**

In Article 188 paragraph 1 a second sentence is added, which reads: “In justified cases the customs body may extend the term of two years”.

In paragraph 2, the words: “full or partial exemption from duties was approved for the purpose of their final use” are replaced by the words: “lower or zero tariff rate for the purpose of their final use”, while the words: “that completely or partially exempted from payment of duties” are replaced by the words: “lower or zero tariff rate has been applied”.

In paragraph 3, the words: “paragraph 2 of this Article” are replaced by the words: “paragraph 2 of this Article, the goods have not been imported for the same final purpose and”.

In paragraph 4, the word “state” in the first sentence is replaced by the words: “the same condition”. In the second sentence, the word “Not” is replaced by the words: “and the goods shall not”, while the words: “foreign trade” are replaced by the

words: “agriculture policy, except in cases which are prescribed by the Government of the Republic of Macedonia”.

After paragraph 4 a new paragraph 5 is added:

“(5) Provisions pertaining to paragraphs 1, 2, 3 and 4 of this Article shall be applied, as well on the obtained products which have been exported or re-exported for the purpose of finishing the previous procedure of import for the purpose of export. In this case, the amount of the customs debt shall be determined in compliance with the rules for import procedure for the purpose of export by applying the regulation which are valid on the day when the goods have been released in trade”.

Paragraph 5 becomes paragraph 6.

### **Article 154**

In Article 192 paragraph 1, comma is added after the word “law”, while the comma after the word “security” is deleted.

In paragraph 2 the word “shall” is replaced by the word “may”, while the words: “and may be sold immediately” are deleted.

### **Article 155**

In Article 198, after paragraph 1 new paragraph 2 is added which reads:

“(2) If the misdemeanor procedure is stopped or interrupted and the goods are not confiscated, then the goods shall be returned to the owner through the Customs Administration, for the purpose of initiating the appropriate customs procedure.”

### **Article 156**

In Article 201 paragraph 1, the word “two” is replaced by the word “three”.

In paragraph 2, the word “four” is replaced by the word “five”.

### **Article 157**

Article 202 is deleted.

### **Article 158**

The title of Article 203 is changed and reads: **“Payment of mandatory fines immediately after the performed misdemeanor (transaction settlement)”**.

### **Article 159**

In Article 204 paragraph 1 item 2, the words: “and 45” are replaced by the words: “42a and 44”.

In item 3 the words: “45 paragraphs 1 and 2” are replaced by the words: “42a and 44”.

In item 5 the number: “44” is replaced by the number “48”.

In item 12 the words: “macroeconomic policy” are replaced by the words: “measures of the foreign trade regime”.





**Article 171**

The Legislative Committee of the Assembly of the Republic of Macedonia shall be authorized to prepare the updated text of the Law on Customs.

**Article 172**

This Law shall enter into force on the date of its publication in the “Official Gazette of the Republic of Macedonia”, and shall be applied from April 1, 2000.