

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

and the following words: “its application for customs clearance, and the amount of the issuing costs” are deleted.

Article 9

After Article 17, a new Article 17-a is added and it reads:

“Article 17-a

Compensation for customs services

The Customs Authorities shall charge fees for the services rendered in the customs procedure, which amount is appropriate for the service that is being rendered. The amount of customs fees, depending on the type of the service rendered is prescribed by the Minister of Finance.”

Article 10

Article 18 is changed and reads:

“(1) Each person may authorize another person to represent him/her before the customs authorities for carrying out activities and formalities which come out of the customs regulations.

(2) Representation may be:

- indirect, in case when the person who is the representative will act in his/her own name, but on behalf of another person and
- direct, in case when the person who is the representative will act in the name and on behalf of another person

(3) The person who acts as a representative needs to submit a power of attorney. If the person who is the representative does not submit the power of attorney, which is a proof that s/he is acting in his/her own name and for another account or on behalf of another person and another account, s/he shall be considered as acting in his/her own name and for his/her own account.

(4) The person who acts as a representative may carry out the activities and formalities, which arise from the customs regulations, for which s/he is authorized by the power of attorney. The person who acts as a representative shall be obligated to keep evidence of the documents, which s/he has submitted on behalf of his/her clients, in terms provided in Article 21 of this Law.”

Article 11

In Article 21 paragraph 1 item 4, after the word “free” the word “economic” is added.

Article 12

In the title of section III, the word ”**DUTIES**” is replaced by the word ”**CHARGES**”.

Article 13

Paragraph 3 of Article 24 is deleted.

Article 14

After Article 24, a new Article 24-a is added and reads:

“Article 24-a

Customs Contingents

(1) The Government of the Republic of Macedonia may, in compliance with the macroeconomic policy for the development of the current year, determine customs contingents for imports of certain goods that are not produced in the Republic of Macedonia, or their production is in quantity that may not satisfy the needs, which may be imported without paying customs duty or by paying customs duty at a rate which is lower than the rate determined in the Customs Tariff.

(2) On the basis of the Act pertaining to paragraph 1 of this Article, the Minister of Economy shall approve the imports of goods, for which customs contingent has been prescribed.

(3) Goods for which customs contingent has been prescribed without paying customs duty shall not be considered as exempted from paying customs duty.”

Article 15

In section III, the title of the subsection 2 is changed and reads: “**Non-preferential origin of goods**”.

Article 16

In Article 25, paragraph 1 is changed and reads:

“When the application of the customs tariff or some other measures for regulating the specific areas related to trade in goods depend on the origin of goods, the origin is determined in compliance with this Law (non-preferential origin)”.

In paragraph 3, after the word “criteria” the following words are added: “for determining and the manner”.

Article 17

A new subsection 3 is added after Article 27 and reads: “**3. Preferential origin of goods**”, with new Article 27-a which reads:

“Article 27-a

Rules of origin

In case of application of the preferential customs clearance of goods anticipated by international agreements, which the Republic of Macedonia concluded with certain countries or group of countries, the rules of preferential origin are stated in the agreements thereof.

Article 18

In the subsection III subsection “3” becomes subsection “4”.

Article 19

In Article 28 paragraph 1, after the word “obligations” the following words are added: “prescribed by law”.

In paragraph 2 the word “factual” is replaced by the word “real”, while the words “to be” in the third line are replaced by the words: “which will”.

In paragraph 3 item 1 the word “purchase” is replaced by the word “delivery”, while in item 3 the word “not” is added before the word “substantive”.

In paragraph 4, the expressions: “export duties, taxes, charges and variable levies, as well as the customs duties, charges and variable levies” are replaced by the expression: “export charges and taxes, as well as the import charges and taxes”.

Article 20

In Article 30 paragraph 1 item 1, in the sixth line after the word “imported” the following words are added: “i.e. identical or similar imported”, while in sub-item 2 of this item the words: “duties and” are deleted.

In paragraph 2 item 1, the word “basis” is replaced by the word “value”.

In paragraph 1 item 2, the words: “paragraph 1 of this Article” are replaced by the words: “item 1 of this paragraph”.

Article 21

In Article 31 paragraph 1, the words: “any other appropriate manner in compliance with law and on the basis of the available information” are replaced by the words: “basis of data that are available and other relevant way in compliance with this Law, Article 7 of the General Agreement on Tariff and Trade in Goods (GATT/WTO) and the Agreement for Implementation of Article 7 of the General Agreement of Tariff and Trade in Goods.”

Article 22

In the title of Article 32 the word “calculated” is replaced by the word “calculate into”.

In item 1 the expression: “buy up commissions” is replaced by the expression: “intermediary commissions when purchasing goods”.

In item 2 the expression: “part of the goods” is replaced by the expression: “a package with the goods placed in it”.

Item 3 is changed and reads: “The packaging expenses, regardless if they refer to expenses for materials or labor.”

In item 4 sub-item 2 is changed and reads: “storage expenses, as well as loading and unloading expenses related to the transportation of goods in the warehouse”.

In item 5 the word “purchased” is replaced by the word “supplied”.

In the first line of item 6 the expression: “imported goods” is replaced by the expression: “other goods”.

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:

“Presenting Goods for Inspection and Responsible Persons

(1) Goods, which in compliance with Article 42a have been transferred to the border customs house or to some other place determined by the customs body, shall be presented for inspection to the customs body by the person who delivered the goods in the customs area or by the person who has undertaken the obligation for delivering the goods, after their entry in the customs area.

(2) The obligation pertaining to paragraph 1 of this Article shall not refer to the goods which passengers carry with themselves in the traffic of passengers, border and postal traffic, or in the trade with goods with small value, if the customs control and inspection are determined in a different way.”

Article 33

In section IV, subsection **“3. Declaration of Goods”** is deleted.

Article 34

Article 45 is changed and reads:

“Previous Inspection

Goods, which have been presented for inspection to the customs body, may be checked or samples may be taken, with an approval by the customs body, for the purpose of determining their customs cleared use. Such a permission shall be given upon a prior request by the person authorized for presenting goods in the further customs cleared use of goods.”

Article 35

In section IV, subsection **“4”** becomes subsection **“3”**.

Article 36

In Article 46 paragraph 1 is changed and reads:

“ By presenting the goods for inspection to the customs body, a basic declaration shall be presented if certain customs cleared use of goods is not requested immediately.”

After paragraph 1, new paragraph 2 is added, which reads:

“(2) The basic declaration shall be submitted by:

- the person who delivered the goods or by the person to whom the obligation has been given for transfer of goods after the entry in the customs area or
- the person on whose behalf the persons pertaining to item 1 of this paragraph act.”

In paragraph 2 which becomes paragraph 3, the number “1” is replaced by the number “2”, the word “delivered” is replaced by the words “presented for inspection”.

In paragraph 3 which becomes paragraph 4, the number “2” is replaced by the numbers “1” and “3”.

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 43

In Article 53 paragraph 1 the words: “owner of the goods does not perform formalities necessary for initiating the customs procedure” are replaced by the words: “the formalities are not performed for initiating the customs cleared use of goods.”

In paragraph 3 the number “70” is replaced by the number “71”.

Article 44

In section IV the subsection “6” becomes subsection “5”.

Article 45

Article 54 is changed and reads:

“Goods that were Previously in Transit

Provisions pertaining to Articles 46 and 53 of this Law shall be applied for goods that were previously in transit customs procedure, after their arrival in the final customs house and presentation for inspection.”

Article 46

In the title of Article 55 the words: “**delivered customs goods**” are replaced by the words: “**goods presented for inspection**”.

Article 47

Article 56 is changed and reads:

“In cases when the customs body discovers goods which have illegally entered in the customs area or discovers that the goods have been illegally released from the customs custody all the necessary measures shall be undertaken, including sales of such goods for the purpose of regulating their status.”

Article 48

In section V after the title of the subsection 2 “**2. Customs procedures**” new subsection 2.1. is added with the following title “**2.1. Placing goods in customs procedure**”.

Article 49

In Article 58 paragraph 2, the words: “For goods” are replaced by the word “Goods”, while the words: “shall be placed in the procedure of” are replaced by the words: “are under”.

In Article 58 paragraph 3 is changed and reads:

“The customs declarer shall be obligated to submit to the authorized customs body a customs declaration in terms determined in Article 50 of this Law.”

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 representatives who act in their own name and somebody else’s account, or on behalf of a third party and his/her account, they may submit declaration only if they are registered in the Customs Administration. The Government of the Republic of Macedonia prescribes the manner and procedure for performing representative activities.

(3) In cases pertaining to paragraph 1 of this Article the customs declarer and parties on whose account the customs declaration is being submitted, shall be solidarily responsible for the correctness of their statements and declarations, for following the customs regulations, as well as for other rights and obligations that come out of the customs procedures.

(4) According to the exception from paragraph 1 of this Article, if the acceptance of the customs declaration means imposing any type of obligations to a certain person, the customs declarer needs to be that person or the person who filled in the declaration for his/her own account.

(5) According to the exception from paragraph 1 of this Article, customs declarer for goods in transit or goods which are temporarily imported, may also be a person who does not have a residence or permanent stay in the Republic of Macedonia.

Article 52

In section V subsection “**2.1 Receipt of Customs Declaration**” is changed and reads “**2.1.1 Customs Declaration in Written Form**”.

Subsection “**2.1.1**” becomes subsection “**2.1.1.a**”.

Article 53

In Article 61 paragraph 1 the words: “or with a computer message, confirmed by the customs authorities” are deleted.

Article 54

In Article 62 paragraph 2 is deleted.
Paragraphs 3 and 4 become paragraph 2 and 3.

Article 55

In the title of Article 63 after the word “**Adding**” the following words are added “**and changing**”.

In paragraph 1, after the word “addition” the following words are added “and changing”.

In paragraph 2 the word “changing” is replaced by the words “addition and changing”, the conjunction “or” is deleted and comma is added, after the words ”would like to” the following words are added “addition and”, while at the end of the sentence, after the word “inaccurate” the following words are added “or after the goods have been released”.

Article 56

In Article 64 paragraph 2, the word “release” is replaced by the word “discharge”.

Article 57

In Article 65 paragraph 1, item 4 is deleted.

After paragraph 1 new paragraph 2 is added which reads:

“(2) The customs authorities describe the findings from the performed inspection. If the customs authorities have not inspected the goods, they need to state that in the declaration.”

Paragraph 2 becomes paragraph 3.

In paragraph 3, which becomes paragraph 4 the words: “shall render a decision to confirm with the law” are replaced by the words: “shall undertake measures pursuant to this Law.”

Article 58

In Article 66 paragraph 4, after the words: “The manner” the following words are added: “carrying out inspection, as well as the manner of”.

Article 59

In Article 68 paragraph 2, at the end of the paragraph the full stop is replaced by comma and the following words are added: “for which the customs authorities need to be informed immediately.”

Article 60

In the title of Article 69 the word ”**Release**” is replaced by the word “**Discharge**”.

In paragraphs 1, 3 and 4 the word “release” is replaced by the word “discharge”.

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 “conditions” the following words are added: “determined by the regulation pertaining to Article 82 of this Law.”

Article 79

In Article 84 item 1, the words: “that are not subject to duties” are replaced by the words: “for which there is no customs duty debt”.

Item 2 is changed and reads:

“-domestic goods for which according to the special provisions, with the entry in the customs warehouse the measures and regulation anticipated for imports are applied”.

Article 80

In Article 85 paragraph 3, the word “owner” is replaced by the word “holder”.

Article 81

Article 86 is changed and reads:

“Holder and Depositor

(1) Holder of a customs warehouse shall be a person to whom the operation with the customs warehouse has been approved.

(2) Depositor shall be a person who according to the declaration is obligated to transfer the goods to the customs warehouse or s/he shall be a person whom such duty has been assigned.

(3) Holder of the customs warehouse shall be obligated:

- to provide the goods, which are in the customs warehouse not to be taken from the warehouse when under customs custody;
- to fulfill the obligations which arise from storing of goods in the procedure of storing goods in the customs warehouse and
- to fulfill the special conditions which come from the issued approval.

(4) When the issue is about an approval for a public warehouse, it may be

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”.

In item 20 the words: (“Se postapuva”) - “Its conduct” are replaced by the word (“Postapuva”) – “Its conduct”.

(Translator’s note: both Macedonian terms “se postapuva” and “postapuva” are translated into English with the term “conduct”)

In item 25 after the number “20” the number “24a” is added and comma is placed.

Article 160

In Article 205 paragraph 1 item 3 the words: “present a customs declaration for” are replaced by the word “request”.

In item 11 the word “acquired” is replaced by the word “obtained”, while after the word “them” the word “no” is added.

In item 12 the words “equally valuable goods” are replaced by the word “identical”, while the number “3” is replaced by the number “4”.

In item 15 after the word “or” the words “does not” are added.

Article 161

In Article 206 paragraph 1 item 2 the word: “export” are replaced by the word: “import”.

In item 4 the words “and 45” are replaced by the words: “42 and 44”.

In item 5 the number “45” is replaced by the number “44”.

In item 7 the words: “present a customs declaration for” are replaced by the word: “request”.

In item 9 the word “marks” is replaced by the word: “signs”.

Item 11 is deleted.

In item 13 the word “from” is replaced by the word “in”.

In item 15 the word: “fraud” is replaced by the words: “presentation of the activities”.

Article 162

In Article 208, paragraph 1 is changed and reads:

“Goods, which are subject to misdemeanor pertaining to Article 204 items 1, 2, 3, 4, 5, 22, 24 and 25, Article 206 items 2, 3, 4, 5, 14 and 15, as well as Article 207 of this Law shall be confiscated”.

In paragraph 6 the words “for which” are replaced by the word “per”.

New paragraph 7 is added after paragraph 6, which reads:

“(7) Goods or means of transportation, i.e. the transportation vehicle with which a misdemeanor has been done, may be confiscated, i.e. collect money in the amount of their value and when it is not possible to initiate a misdemeanor procedure against the person who has done the misdemeanor because s/he is not known or not available to the authorities, or because of the existence of other legal impediments, except in cases of absolute expiration Article 201)”.

Article 163

In Article 209 paragraph 2, the words: “drugs, arms, ammunition and explosives: are replaced by the words: “goods stated in Article 23 of this Law”, while the words: “immediately upon manufacturing” are deleted.

Article 164

Article 211 is deleted.

Article 165

In Article 212 paragraph 1, the full stop at the end of the sentence is replaced by a comma and the following words are added: “the latest by 30 June 2000”.

Article 166

In Article 213 paragraph 1, the words: “consignment warehouses” are deleted and the words “become effective” are replaced by the words: “application”.

In paragraph 2 the word “permit” is replaced by the word “approval”, while the words: “shall issue a decision for closure” are deleted.

Article 167

In the title of Article 214 the words: “**free and**” are deleted.

In the same Article paragraph 1, in the second line the words: “Free and customs” are replaced by the word “Customs”, while in the forth line the word “free” is deleted.

In paragraph 2, the words: “free customs” are replaced by the word “customs”.

In paragraph 3, the words: “Free and customs” are replaced by the word: “Customs” while the words: “free” are deleted.

Article 168

In Article 216, the words: “this Law came into effect” are replaced by the words: “ beginning of application of this Law and”, while the number “214” is replaced by the number “265”.

Article 169

Article 218 is deleted.

Article 170

(1) For Goods that are imported, except for goods, which according to the current provisions are exempted from payment of customs duties a fee shall be paid for the customs services rendered in the amount of 1% of the customs base, for the period from 1 April 2000 until 31 December 2000.

(2) The amount of the fee pertaining to paragraph 1 of this Article shall be determined by the Government of the Republic of Macedonia.

(3) As an exception to paragraph 1 of this Article, the Government of the Republic of Macedonia may determine the goods or group of goods for which during the export no fees for services rendered are paid.

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.