

RULEBOOK
ON THE TYPE AND AMOUNT OF FEES PAYABLE FOR SERVICES RENDERED
BY CUSTOMS

Article 1

This Rulebook regulates the type and amount of fees payable to the customs authority for services rendered during the customs procedures.

Article 2

The type and amount of fees payable to the customs authority for services rendered during the customs procedures are the following:

No.	Description of the fee (service)	Amount in MKD
1.	Inspection of goods at a place different than the place determined by the customs authority for such a purpose, upon the declarant's request	MKD 600 per hour for one customs official engaged, where each next hour started is considered as a whole hour.
2.	Inspection of goods at a time different than the working hours of the customs authority, upon the declarant's request	MKD 600 per hour for one customs official engaged, where each next hour started is considered as a whole hour.
3.	Customs escort, as a supplementary measure taken to secure possible customs debt for goods under a transit procedure	MKD 600 per hour for one customs official engaged, where each next hour started is considered as a whole hour.
4.	Laboratory analysis of a sample taken from goods for customs clearance, only in case when it has been established with the analysis that it is a matter of application of incorrect tariff heading for the declared goods or in case the sample is taken upon the declarant's request.	
	- Vegetable and animal products (Chapter 02-24 of the Customs Tariff)	MKD 4,000
	- Mineral products, chemical products, plastics and articles thereof, rubber and articles thereof, leather, wood, paper (Chapter 25-40 of the Customs Tariff)	MKD 3,600
	- Textile, footwear, coverings (Chapter 41-67 of the Customs Tariff)	MKD 3,600
	- Articles of stone, cement, ceramics, glass (Chapter 68-70 of the Customs Tariff)	MKD 3,200
	- Base metals and articles of base metals (Chapter 71-83 of the Customs Tariff)	MKD 2,800
	- Machinery and machinery appliances vehicles, furniture, toys, antiques (Chapter 84-97 of the Customs Tariff)	MKD 4,000
	- Opinions given by Customs solely on grounds of technical documentation	MKD 2,000

The costs incurred in other institutions shall be charged on the amount of the costs

quoted in the invoice, issued by those institutions

5.	EUR 1 form, sold by the customs authority	MKD 60 each
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6.	For goods in temporary storage or warehousing procedure in a warehouse of the customs authority, the person that had placed the goods in temporary storage or warehousing procedure shall pay a fee in accordance with the following rates:	
-	If the storage or warehousing time is not longer than five days including the day of placing the goods in a warehouse of the customs authority	5% of the customs value of the goods in question, i.e. an amount of minimum MKD 700, in case the value of the goods is less than MKD 35,000.

-	If the storage or warehousing time is longer than 5 days and less than twenty days including the day of placing the goods in a warehouse of the customs authority	10% of the customs value of the goods in question, i.e. an amount of minimum MKD 1,400, in case the value of the goods is less than MKD 140,000.
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-	If the storage or warehousing time is longer than 20 days including the day of placing the goods in a warehouse of the customs authority	20% of the customs value of the goods in question
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-	For goods, comprised of documents, documentation and other materials in writing, if the storage or warehousing time is not longer than twenty days including the day of placing them in a warehouse of the customs authority	MKD 700
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-	If the storage or warehousing time is longer than twenty days from the day of placing the goods, comprised of documents, documentation and other materials in writing, in a warehouse of the customs authority	MKD 1,400
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7.	For submission of a Notice to Pay due obligations, referred to in Article 467 of the Regulation on Implementation of the Customs Code	MKD 500
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Article 3

As from the day of entry into force of this Rulebook, the Rulebook on the Type and Amount of Fees payable for Services Rendered by Customs ("Official Gazette of the Republic of Macedonia no. 114/05 and 62/06) is rendered invalid.

Article 4

This Rulebook shall come into force on the eighth day, following its publication in the “Official Gazette of the Republic of Macedonia”.

Skopje, May 2007

Minister of Finance
PhD **Trajko Slaveski** (*signed*)

MINISTRY OF FINANCE

2127.

Pursuant Article 12, paragraph 2 of the Customs Code (“Official Gazette of the Republic of Macedonia” no. 39/05 and 4/08), the Minister of Finance hereby adopts

RULEBOOK AMENDING THE RULEBOOK ON THE TYPE AND AMOUNT OF FEES PAYABLE FOR SERVICES RENDERED BY CUSTOMS

Article 1

In the Rulebook on the Type and Amount of Fees Payable for Services Rendered by Customs (“Official Gazette of the Republic of Macedonia” no. 89/07), a new Article 2a shall be inserted after Article 2, and shall read:

“Article 2a

The provisions of Article 2, referring to the type and amount of fees, under items 3 and 6 shall be applied until 01st January 2009.”

Article 2

This Rulebook shall come into force on the eighth day, following its publication in the “Official Gazette of the Republic of Macedonia”.

No. 30590/3
25th August 2008
Skopje

Minister of Finance
PhD **Trajko Slaveski** (*signed*)