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MINISTRY OF FINANCE

Pursuant to Article 13 paragraph (5), Article 16 para. (2), Article 21 para. (3), Article 31 para. (3) and Article 33 para. (3) of the Law on Representation Activities in Customs Procedures (“Official Gazette of the Republic of Macedonia” no. 180/14, 154/15, 192/15 and 23/16), the Minister of Finance has passed the following

REGULATION ON THE PROGRAM FOR IMPLEMENTATION OF PRELIMINARY TRAINING FOR LICENSED REPRESENTATIVES, FEES FOR ATTENDANCE AND EXAM-TAKING WITH REGARD TO PRELIMINARY LICENSED REPRESENTATIVE TRAINING, PROGRAM FOR TAKING THE LICENSED REPRESENTATIVE EXAM, METHOD OF SCORING THE FIRST AND SECOND PART OF THE EXAM, FORM AND CONTENT OF THE CERTIFICATE FOR LICENSED REPRESENTATIVE EXAM PASSED, PROGRAM FOR IMPLEMENTATION OF SUPPLEMENTARY LICENSED REPRESENTATIVE TRAINING AND FEE FOR ATTENDANCE OF SUPPLEMENTARY LICENSED REPRESENTATIVE TRAINING

Article 1

This Regulation prescribes the Program for preliminary licensed representative training, fees for attendance and exam-taking with regard to preliminary licensed representative training, Program for taking the licensed representative exam, method of scoring the first and second part of the exam, form and content of the Certificate for licensed representative exam passed, Program for the implementation of supplementary licensed representative training and fee for attendance of supplementary licensed representative training.

Article 2

Professional exam shall be taken according to the Program for taking the licensed representative exam which is presented in Appendix 1 that is an integral part of this Regulation.

Article 3

(1) The first part of the exam contains 60 questions from the subject areas of the Program for taking the licensed representative exam, including five options for circling the right answer. The correct answer to the questions shall be scored with 1 point; an answer similar to the correct response shall be scored with 0.5 points; the insignificantly incorrect answer shall be scored with -0.5 points; while the significantly incorrect answer shall be scored with 1 point.

(2) The candidate shall pass the first part of the exam if they scored at least 45 points.

(3) If the candidate passes the first part of the exam, they shall be allowed to take the second part of the exam consisting of a case study analysis and provision of answers to six questions arising from such case study. Each of the questions shall have ten possible response options. The correct answer shall be scored with 5 points, while responses similar to the correct answer and responses different from the correct answer shall be scored with 0 points. The maximum number of points scored for the case study shall be 30 points.

(4) The candidate shall pass the second part of the exam if they scored at least 20 points.

(5) The first and second part of the exam shall be taken electronically within a period of 120 minutes for each part of the exam.

Article4

(1) A candidate who has passed the exam shall be issued a Certificate for passing the licensed representative exam in an A4 ocher color form printed on paper.

(2) The certificate referred to in paragraph (1) hereof shall contain the text: "REPUBLIC OF MACEDONIA, Ministry of Finance, Customs Administration"; the legal basis for issuing the certificate; the text: "CERTIFICATE for passed licensed representative exam issued to"; name, father's name and surname of the candidate, their date and place of birth and ID number; the date when the exam was passed; number and date of issue of the Certificate; seal and name and signature of the Commission President.

(3) The form and content of the Certificate for licensed representative exam passed are presented in Appendix 2, which is an integral part of this Regulation.

Article5

(1) Preliminary training shall be conducted in line with the Program for implementation of preliminary licensed representative training which is presented in Appendix 3 as an integral part of this Regulation.

(2) Attendance of preliminary training and taking the licensed representative exam for the first time shall be charged with an amount of 16.000,00 Denars.

(3) Any additional licensed representative exam-taking shall be charged with an amount of 6.000,00 Denars.

(4) Any correctional licensed representative exam-taking shall be charged with an amount of 3.000,00 Denars.

Article6

(1) Supplementary training shall be conducted in line with the Program for the implementation of supplementary licensed representative training which is presented in Appendix 4 as an integral part of this Regulation.

(2) Attendance of supplementary training referred to in paragraph (1) hereof shall be charged with a fee of 4,500.00 Denars per attendee.

Article7

This Regulation shall enter into force on the day following its publication in the "Official Gazette of the Republic of Macedonia", and it shall take effect as from 1 June 2016.

No.20-1896/1
14March2016
Skopje

Minister of Finance,
Zoran Stavreski, in his own handwriting

PROGRAM FOR TAKING THE LICENSED REPRESENTATIVE EXAM

- I. The first part of the licensed representative exam shall cover the following subject areas:
 1. Customs formalities for placing the goods under customs authorities' inspection:
 - Basic concepts (customs territory, customs authority, customs status, customs debt, customs supervision and customs control, customs-approved treatment or use of goods, customs formalities, Customs Declaration, customs clearance of goods);
 - Customs declarant and representation (concept, types of representation, the right of representation, authorization for representation activities, grounds for undertaking representation actions, data on the customs declarant and representative in the Customs Declaration, responsibilities and obligations of the customs declarant and representative);
 - Obligations of participants in the customs procedure and of other persons (directly or indirectly involved in activities relating to trade in goods, provision of documents and information, record-keeping, and document storage);
 - Placing of goods in the customs territory (until the determination of customs-approved treatment or use of goods);
 - Release of goods for free circulation;
 - Return of goods exported abroad (export customs formalities, Certificate of equivalence of goods, exemption from import duties, deadlines);
 - Exemption from customs duties;
 - Guarantee covering the customs debt;
 - Incurring of customs debt;
 - Calculation and collection of customs debt;
 - Collection of customs debt from a Guarantee (procedure, clauses, exceptions);
 - Extinction of customs debt (concept, cases);
 - Refund and remission of customs duties;
 - Appeal (right to appeal, deadlines, execution); and
 - Violations of customs regulations (types of violations, types of procedures regarding customs offenses, seizure of goods subject of offense and transport vehicles used to commit an offense).
 2. Transit procedure implementation:
 - Implementation of transit procedure using the NCTS;
 - Contingent procedure;
 - TIR and ATA carnet;
 - Transit procedure in rail, air and postal transport;
 - Principal customs payer; and
 - Incurring of customs debt in transit.
 3. Freight forwarding operations:
 - Convention on the Contract for International Carriage of Goods by Road (CMR Waybill - application, rights and responsibilities of the sender, rights and responsibilities of the carrier, filling in the Waybill);
 - European Agreement concerning the International Carriage of Dangerous Goods by Road (ADR classes of dangerous goods, labels for hazardous materials, common measures for security of all dangerous goods, special security measures for the transport of certain types of dangerous goods, consolidation);

- Concept and importance of international shipping;
 - Basic functions of shipping;
 - Legal regulation of shipping activity in Macedonia;
 - FIATA documents;
 - Customs clearance disposition;
 - Storage of goods;
 - Marine Waybill (Board Bill of Lading);
 - Rail Waybill (CIM);
 - Air Waybill (AWB);
 - Customs Proxy;
 - Tariffs;
 - General conditions for the operation of international freight forwarders of Macedonia;
and
 - Freight forwarding ethics.
4. Customs-approved treatment or use of goods:
- Placing of goods under customs procedure (obligation to submit a Customs Declaration, types of customs declarations and way of submission thereof, additional Customs Declaration verification, regular procedure and simplified procedures);
 - Placing the goods in a free zone or free warehouse;
 - Re-export of goods from the customs territory;
 - Destruction of goods; and
 - Temporary importation.
5. Customs procedures:
- Release of goods for free circulation;
 - Customs warehousing;
 - Inward Processing Regime;
 - Processing under customs control;
 - Temporary importation;
 - Outward processing; and
 - Exportation.
6. Customs and other duties:
- Calculating the amount of customs and other duties in the regular procedure;
 - Calculating export duties on temporary admission with partial relief; and
 - Calculating the amount of customs duties in passenger traffic.
7. Non-tariff measures and trade policy measures:
- Concept of non-tariff measures and trade policy measures, definitions, roles and importance;
 - Division of non-tariff measures and trade policy measures in line with their implementation in customs procedure;
 - Non-tariff measures and trade policy measures applicable to border-crossing (entry of goods);
 - Non-tariff measures and trade policy measures applied inland while placing the goods in free circulation (import);
 - Non-tariff measures and trade policy measures applied inland in the export of goods;
 - Treatment of goods whose import, export or transit is prohibited;
 - Customs control in trade of animals, pets and animal products;

- Customs control in trade of plants, means of plant protection, and seeds;
- Customs procedures in trade of dangerous substances;
- Customs procedures regarding traffic in narcotic drugs and psychotropic substances;
- Customs control in trade of precursors;
- Customs control in trade of toxins;
- Customs control in trade of goods covered by the environmental protection regulations;
- Customs control in trade of weapons and military equipment;
- Customs control in trade of hazardous materials;
- Customs controls in passenger traffic of foreign exchange and cash;
- Customs control in export, re-export and transit of dual-use goods and technologies;
- Customs measures for implementing the intellectual property rights protection; and
- Customs controls for the protection of cultural heritage.

8. Customs Tariff:

- Harmonized Nomenclature (connection between the Harmonized System Nomenclature, the Combined European Union Nomenclature and the Customs Tariff of the Republic of Macedonia, as well as the TARIC Nomenclature);
- Law on Customs Tariff;
- Structure of the Customs Tariff (headings, subheadings, tariff classification, assignment of goods, customs duties, measure units);
- Classification of goods (basic rules for the application of Customs Nomenclature);
- Basic rules for the application of customs duties (customs duty by value, customs duty per unit of measure; maximum customs duty);
- Preferential customs duty;
- Autonomous customs duty;
- Preferential tariff treatment for certain goods because of their type or end use; and
- Mandatory tariff information.

9. Origin of goods:

- Non-preferential origin of goods (application of non-preferential origin of goods, rules on acquiring non-preferential origin of goods, Certificate of origin); and
- Preferential origin of goods (free trade agreements, application of preferential origin on import of goods, rules for acquiring preferential origin of goods, filling in and issuing proofs of origin, mandatory origin information).

10. Value of goods for customs purposes:

- Methods of determining the customs value;
- Expenses included/not included in customs value;
- Customs Value Declaration;
- Establishment of customs/statistical value and tax base for goods being imported; and
- Transaction value determined in affiliation (treatment of affiliates and procedure of proving that such affiliation does not affect the value of goods).

11. Taxes, excises and tax policies:

- Value Added Tax - VAT (concept of value added tax, subject to taxation, tax base, tax exemptions for export, proof of exporting, tax exemptions on imports, tax rates, time of tax debt occurrence, tax payer, calculation and payment of VAT, extension of the deadline for payment of VAT on imports, VAT refund); and
- Excise (concept of excise, goods subject to excise, customs supervision of goods subject to excise duties, customs clearance of goods subject to excise on which the excise duty is payable at customs clearance, i.e. the excise duty is paid by the use of excise stamps, import customs clearance of goods subject to excise on which the excise duty is not payable at customs clearance, re-importation of goods subject to excise tax, export customs clearance of goods subject to excise, additional payment, refund or non-payment of excise).

12. Transport and transport insurance:

- Incoterms purpose;
- Incoterms structure;
- Incoterms impact on the formation of customs value;
- Relation between Incoterms and transport insurance;
- Basic concepts in transport insurance;
- Insured amount and insured item value;
- Insurance Premium;
- Transport insurance impact on customs value; and
- Types of transport insurance documents.

13. Customs Declaration preparation and use:

- Method of completion of certain headings in SAD Form Customs Declarations and/or Declaration of Value (DV) in line with the Rules regarding the method of Customs Declaration completion and Codes used.

II. The second part of the exam shall consist of the candidate's analysis of a case study related to the subject areas specified and answering the questions arising from such case study which are associated with the way they should be used when completing the Customs Declaration in writing (Single Administrative Document (SAD)).

III. Regulations for the licensed customs representative exam preparation:

- Customs Law;
- Excise Law;
- Value Added Tax Law;
- Customs Tariff Law;
- Law on Customs Measures for Protection of Intellectual Property Rights;
- Decree on Customs Law Implementation;
- Decree on detailed criteria and methods of implementation of the exemption from payment of import duties, and value, quantity and type/purpose of goods which can be exempted from import duties;
- Decree on implementation of the EC Commission Regulations regarding the classification of certain goods in the Combined Nomenclature;

- Decree on detailed requirements that must be met for the goods to be subject to autonomous measures for reduction or suspension of import duties, procedure for the introduction of autonomous measures and manner of their assignment or use;
- Decree on the establishment and manner of use of the Information System for electronic data processing and electronic signature during the import, export and transit of goods;
- Rules on the manner of Customs Declaration completion and Codes used;
- Rules on the type and amount of customs fees for services rendered in the customs procedure;
- Rules on the Excise Law implementation;
- Decision on the identification of goods and services subject to a reduced value added tax rate;
- Law on Ratification of the Stabilization and Association Agreement between the Republic of Macedonia and the European Community and its Member States;
- Law on Ratification of the Convention on Temporary Admission (Istanbul Convention);
- Law on Ratification of the Protocol of Amendment to the International Convention on the Simplification and Harmonization of Customs Procedures;
- Law on Ratification of the Regional Convention on pan-Euro-Mediterranean preferential rules of origin;
- Law on Ratification of the Convention on the simplification of formalities in trade in goods;
- Law on Ratification of the Convention on a common transit procedure;
- Decision on classification of goods pursuant to the forms of export and import;
- Law on Veterinary Health;
- Law on Animal Feed Safety;
- Law on By-products of Animal Origin;
- Law on Veterinary Medicinal Products;
- Law on Quality of Agricultural Products;
- Law on Food Safety;
- Law on State Agriculture Inspectorate;
- Law on Plant Protection Products;
- Law on Forests;
- Law on Reproductive Material of Forest Trees;
- Law on Fisheries and Aquaculture;
- Law on Seeds and Seedlings Material for Agriculture Plants;
- Law on Wine;
- Law on Tobacco and Tobacco Products;
- Law on Quality of Agricultural Products;
- Law on Fertilizers;
- Law on Plant Health;
- Law on Plant Protection Products;
- Law on Livestock;
- Law on Agriculture and Rural Development;
- Law on Trade;
- Law on Production and Trade in Weapons and Military Equipment;
- Law on Export Control of Dual-use Goods and Technologies;
- Law on Vehicles;
- Law on Medicines and Medical Devices;
- Law on Precursors;

- Law on Narcotic Drugs and Psychotropic Substances;
- Law on Health Care;
- Law on Safety of Cosmetic Products;
- Law on Chemicals;
- Law on Ionizing Radiation Protection;
- Law on Environment;
- Law on Nature Protection;
- Law on Waste Management;
- Law on Batteries and Accumulators and Waste Batteries and Accumulators;
- Law on Management of Packaging and Packaging Waste;
- Law on Management of Electrical and Electronic Equipment and Waste Electrical and Electronic Equipment;
- Law on Genetically Modified Organisms;
- Law on Protection of Cultural Heritage;
- Law on Customs Measures for Protection of Intellectual Property Rights;
- Law on Industrial Property;
- Law on Copyright and Related Rights;
- Law on Weapons;
- Law on Explosive Materials;
- Law on Hazardous Materials;
- Law on Road Transport;
- CITES Convention;
- Basel Convention;
- ADR Convention;
- Law on Foreign Exchange Operations;
- Law on Prevention of Money Laundering;
- Decision on import and export of foreign currencies; and
- Decision on import and export of domestic currencies(Denars).

NOTE*

Regulations related to the exam-taking shall include all amendments to such regulations contained in the Program, which will enter into force after the entry into force of this Regulation up until the date of the exam.



РЕПУБЛИКА МАКЕДОНИЈА
МИНИСТЕРСТВО ЗА ФИНАНСИИ
ЦАРИНСКА УПРАВА

Прилог 2

Врз основа на член 31 став (2) од Законот за вршење на работи за застапување во царинските постапки, Комисија за спроведување на стручниот испит за лиценциран застапник издаде

У В Е Р Е Н И Е

за положен стручен испит за лиценциран застапник на

_____ (име, татково име и презиме)

датум и место на раѓање _____, со ЕМБГ _____

положи стручен испит за лиценциран застапник пред Комисијата за спроведување на стручниот
ИСПИТ на ден _____ година

Број _____
Скопје, _____ година

Претседател

Име, презиме и потпис

М.П.

**PROGRAM FOR IMPLEMENTATION OF PRELIMINARY
LICENSED REPRESENTATIVE TRAINING**

The Program for implementation of preliminary licensed representative training shall cover the following subject areas:

1. Customs formalities for placing the goods under customs authorities' inspection, including:
 - Basic concepts and definitions (customs territory, customs authority, customs status, customs debt, customs supervision and customs control, customs-approved treatment or use of goods, customs formalities, Customs Declaration, customs clearance of goods, customs declarant, customs representative, authorized economic operator and other participants in customs procedures and their rights and responsibilities);
 - Import of goods into the customs territory until they are assigned customs-approved treatment or use;
 - Release of goods for free circulation;
 - Return of goods exported abroad (export customs formalities, certificate of equivalence of goods, exemption from import duties, deadlines);
 - Exemption from customs duties;
 - Guarantee covering the customs debt;
 - Incurring of customs debt;
 - Calculation and collection of customs debt;
 - Collection of customs debt from a Guarantee (procedure, clauses, exceptions);
 - Extinction of customs debt (concept, cases);
 - Refund and remission of customs duties;
 - Appeal (right to appeal, deadlines, execution); and
 - Violations of customs regulations (types of violations, types of procedures regarding customs offenses, seizure of goods subject of offense and transport vehicles used to commit an offense).

2. Transit procedure implementation, including:
 - Implementation of transit procedure using the NCTS, completion of an electronic transit declaration;
 - Contingent transit procedure implementation;
 - Transit procedure implementation with the use of TIR and ATA carnet;
 - Transit procedure in rail, air and postal transport;
 - Responsibilities of the principal payer; and
 - Incurring of customs debt in transit.

3. Freight forwarding operations, including:
 - Familiarization with the Convention on the Contract for the International Carriage of Goods by Road (CMR Waybill, application thereof, rights and responsibilities of the sender, rights and responsibilities of the carrier, filling in the Waybill)and the European Agreement concerning the International Carriage of Dangerous Goods by Road (ADRclasses of dangerous goods, labels for hazardous materials, common safety measures for all dangerous substances, special security measures for the transport of certain types of dangerous goods, consolidation);
 - Basic concepts, definitions, functions and importance of international shipping;

- Legal regulation of shipping activity in Macedonia;
- Customs clearance disposition;
- Appearance, completion and application of Marine Waybill (Board Bill of Lading); Rail Waybill (CIM) and Air Waybill (AWB); and
- General conditions for the operation of international freight forwarders of Macedonia and freight forwarding ethics.

4. Customs-approved treatment or use of goods, including:

- Placing of goods under customs procedure (obligation to submit a Customs Declaration, types of customs declarations and way of submission thereof, additional Customs Declaration verification, regular procedure and simplified procedures);
- Preparation and use of a Customs Declaration, method of completion of certain headings in the Customs Declaration on a SAD Form and/or a Declaration of Value (DV), in accordance with the Rules on the method of completing a Customs Declaration and the Codes used;
- Placing the goods in a free zone or free warehouse;
- Re-export of goods from the customs territory;
- Destruction of goods; and
- Temporary importation.

5. Customs procedures, including:

- Release of goods for free circulation;
- Customs warehousing;
- Inward Processing Regime;
- Processing under customs control;
- Temporary importation;
- Outward processing; and
- Exportation.

6. Value of goods for customs purposes and calculation of customs and other duties, including:

- Methods of determining the customs value;
- Expenses included/not included in customs value;
- Customs Value Declaration;
- Establishment of customs/statistical value and tax base for goods being imported;
- Transaction value determined in affiliation (treatment of affiliates and procedure of proving that such affiliation does not affect the value of goods);
- Calculation of the amount of customs and other duties in the regular procedure; and
- Calculation of the amount of customs duties in passenger traffic.

7. Non-tariff measures and trade policy measures, including:

- Concept and definitions of non-tariff measures and trade policy measures;
- Application of non-tariff measures and trade policy measures in the national legislation;
- Application of non-tariff measures and trade policy measures in customs procedures (in release of goods for free circulation, suspensive procedures and procedures with economic impact, export and transit); and
- Handling of goods prohibited for import.

8. Customs Tariff, including:

- Harmonized Nomenclature (connection between the Harmonized System Nomenclature, the Combined European Union Nomenclature and the Customs Tariff of the Republic of Macedonia);
- Law on Customs Tariff, TARIC/TARIM;
- Structure of the Customs Tariff (headings, subheadings, tariff classification, assignment of goods, customs duties, measure units);
- Basic rules for the application of customs duties (customs duty by value, customs duty per unit of measure; maximum customs duty);
- Concept of preferential customs duties and autonomous customs duties; and
- Preferential tariff treatment for certain goods because of their type or end use and issuance of mandatory tariff information.

9. Origin of goods, including:

- Non-preferential origin of goods (application of non-preferential origin of goods, rules on acquiring non-preferential origin of goods, Certificate of origin); and
- Preferential origin of goods (free trade agreements, application of preferential origin on import of goods, rules for acquiring preferential origin of goods, filling in and issuing proofs of origin, mandatory origin information).

10. Taxes, excises and tax policies, including:

- Value Added Tax - VAT (concept of value added tax, subject to taxation, tax base, tax exemptions for export, proof of exporting, tax exemptions on imports, tax rates, time of tax debt occurrence, tax payer, calculation and payment of VAT, extension of the deadline for VAT payment on imports, VAT refund); and
- Excise (concept of excise, goods subject to excise, customs supervision of goods subject to excise duty, customs clearance of goods subject to excise on which the excise duty is payable at customs clearance, i.e. the excise duty is paid by the use of excise stamps, import customs clearance of goods subject to excise on which the excise duty is not payable at customs clearance, re-importation of goods subject to excise tax, export customs clearance of goods subject to excise, additional payment, refund or non-payment of excise).

11. Transport and transport insurance, including:

- Incoterms purpose and structure;
- Parity impact on the formation of customs value;
- Relation between Incoterms and transport insurance;
- Basic concepts in transport insurance;
- Insured amount and insured item value;
- Insurance Premium;
- Transport insurance impact on customs value; and
- Types of transport insurance documents.

12. Customs Declaration preparation and use

PROGRAM FOR IMPLEMENTATION OF SUPPLEMENTARY LICENSED REPRESENTATIVE TRAINING

The Program for supplementary licensed representative training shall cover the following subject areas:

- Regulations concerning customs;
- Customs tariff, classification of goods and TARIC/TARIM;
- Taxes and excise duties on imports and exports;
- Customs value and origin of goods;
- Prohibitions and restrictions;
- Management of approvals;
- Provision of customs debt security; and
- Release of goods for free circulation.

1. Regulations concerning customs

This training shall include lectures on customs regulations and other regulations on customs operations, so that the licensed representative can acquire knowledge on both national and European customs legislation and be able to apply it to everyday operation, acquire competencies for successful implementation of such regulations in a number of practical situations, such as in cases of Customs Declaration submission, payment of customs debt, etc.

2. Regulations concerning the customs tariff, classification of goods and TARIC/TARIM

This training shall include lectures on the Harmonized Nomenclature and the relationship between the Harmonized System Nomenclature, the Combined Nomenclature of the European Union and the Customs Tariff of the Republic of Macedonia, where licensed representatives will be able to use the integrated TARIC/TARIM information, recognize and classify goods, while being able to use the relevant databases.

3. Regulations concerning taxes and excise duties on imports and exports

This training shall include lectures on both tax and excise legislation, especially tax and excise exemptions, where licensed representatives will gain operational knowledge in the application of the rules for determining the customs value of goods and proper completion of the Customs Declaration.

4. Regulations concerning customs value and origin of goods

This training shall include lectures on: the application of methods for customs value establishment and methods of duty calculation, the rules for obtaining preferential and non-preferential origin of goods and the free trade agreements entered into by the Republic of Macedonia, where licensed agents will gain knowledge that will enable them to declare the value and origin of goods properly and to understand the policy and economic aspects of the origin of goods.

5. Regulations concerning prohibitions and restrictions

This training shall include lectures on measures relating to prohibitions and restrictions on certain types of import and export goods which are prescribed by international and domestic regulations, where licensed representatives will gain knowledge about the categories of prohibitions and restrictions, permits and approvals required for the import, export and transit of goods, identification of goods that infringe intellectual property rights and recognition of potential risks.

6. Regulations concerning the management of approvals

This training shall include lectures related to the fulfillment of the criteria for obtaining approvals issued by the Customs Administration, particularly in the area of simplified procedures and Authorized Economic Operator, where licensed representatives will gain knowledge about the legal regulations governing the procedure for obtaining a certain approval, rights and obligations of request applicants, time limits regarding decisions and measures for supervision over approval holders.

7. Regulations concerning the provision of customs debt security

This training shall include lectures on the legislation referring to customs debt occurrence, deadlines within which such debt shall be paid, the method of securing the deferred customs debt payment, and customs debt security instruments, where licensed representatives will gain knowledge on how to ensure the timely payment of customs duties, including the customs debt security, and how to provide and give accurate information to customs authorities in respect of such customs debt.

8. Regulations concerning the release of goods for free circulation

This training shall consist of lectures on placing the goods in a certain customs procedure, observance of trade policy measures, and payment of duties prescribed, where licensed representatives will gain knowledge and understanding of the steps and activities associated with the successful release of goods for free circulation, including the special rules on the end-use procedure, application of quotas, free trade agreements etc., as well as understand the division of roles and responsibilities associated with the release of goods for free circulation.



REPUBLIC OF MACEDONIA
MINISTRY OF FINANCE
CUSTOMS ADMINISTRATION

Appendix 2

Pursuant to Article 31 paragraph (2) of the Law on Representation Activities in Customs Procedures, the Commission conducting the exam for licensed representatives has issued the following

CERTIFICATE
FOR PASSED LICENSED REPRESENTATIVE EXAM ISSUED TO

(NAME, FATHER'S NAME AND FAMILY NAME)

date and place of birth _____, with PIN _____ has
passed the licensed representative exam before the Commission conducting the exam for licensed representatives on the date of

Number _____
Skopje, _____

Affix seal

President

Name and signature

