



1992 2002

CUSTOMS ADMINISTRATION





Dear Readers,

Customs Administration of the Republic of Macedonia, this year celebrates 10th anniversary jubilee of its existence.

On 14 April 1992, the Parliament of the Republic of Macedonia passed the Customs Administration Law, Customs Administration has been founded with this Law and its wide range of functioning has been established. This day is a very important date, because on this day the Republic of Macedonia has gained its sovereignty and control over the customs territory of the Republic of Macedonia. Thus this day is celebrated as a day of Customs officers.

In the last ten years into the Customs Administrations' premises many legislations, regulations, statutes and instructions have been prepared in the spirit of trust and cooperation.

Employees of the Customs Administrations have intensively worked on promoting and explaining of the technical, legislative and methodological accomplishments in order to assist the participants in the Customs procedure, to handle the volume of the trade more effectively, to fulfil their basic mission for facilitation and protection of the international territory.

Customs Administration of the Republic of Macedonia has decided to accept the challenges of the new millennium creating the Customs System Reform Commission, which will propose the Programme for modernisation with new capacities, new approaches and new technologies in order to fulfil the Customs Administration Mission on a best possible way.

It is my great pleasure with this message to share with you the pride and enthusiasm showed by all Customs officers, their contribution for the economic prosperity and protection of the society, and through an institution that this year celebrates a decennium of successful existence, functioning and upward line in the accomplished successes and results.

Dragan Daravelski

Director



*Вршејќи се по
Вешч Л.01.2999.1* *Заметник*

СЛУЖБЕН ВЕСНИК НА РЕПУБЛИКА МАКЕДОНИЈА

„Службен весник на Република Македонија“ излегува во употреба.
Рок за рекламации 15 дена.

Повеќалник, 20 април 1992
Скопје

Адресата за 1992 година изнесува 2.600 денари. Овој број член 286 денари. Жиро сметка 60100-603-12498

Год. XLVIII Број 25

447. Врз основа на член 75 ставови 1 и 2 од Уставот на Република Македонија, претседателот на Република Македонија и претседателот на Собранието на Република Македонија издаваат

**УКАЗ
ЗА ПРОГЛАСУВАЊЕ НА ЗАКОНОТ ЗА
ЦАРНИСКАТА УПРАВА**

Се прогласува Законот за Царниската управа, што Собранието на Република Македонија го усвоило на седницата одржана на 14 април 1992 година.

Број 08-1612/1
14 април 1992 година
Скопје
Претседател на Собранието на Република Македонија,
Стојан Аџов, с.р.

Претседател на Република Македонија,
Каро Галчинов, с.р.

**ЗАКОН
ЗА ЦАРНИСКАТА УПРАВА**

I. ОСНОВНИ ОДРЕДБИ

Член 1

Со овој закон се основа Царниската управа и уредува нејзиниот делокрут и начинот на работа.

Член 2

Царниската управа непосредно ги извршува и другите просеси во областа на царните задачи и работи што со овој или со друг закон се одредени во делокрут на работа.

Член 3

Врз организацијата и работата, и врз другите односи во Царниската управа одредбите од Законот за организација на работата, ако со овој или со друг закон не е определено инаку.

II. ДЕЛОКРУТ И НАЧИН НА РАБОТА НА ЦАРНИСКАТА УПРАВА

Член 4

Во делокрута на Царниската управа влезат: царнискиот надзор, контрола на стоки чии увоз, одреден регуларен, девизно-валутниот надзор, патнички и погранични спречувања и откривањето на контрабанда и незаконна провонена прехрамбена, погранична дела и стопански



*Вршејќи се по
Вешч Л.01.2999.1* *З*

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Врз организацијата и работата, и начинот на остварување на правата, должностите и одговорностите и врз другите односи во Царниската управа се применуваат одредбите од Законот за организација на работата, ако со овој или со друг закон не е определено инаку.

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Во делокрута на Царниската управа спаѓаат работите на: царнискиот надзор, царниството на стоки, регуларен, девизно-валутниот надзор, патнички и погранични спречувања и откривањето на контрабанда и незаконна провонена прехрамбена, погранична дела и стопански

поставка, спречувањето и прекршоците во меѓународниот промет со странство, како и на статистичките податоци

Царниската управа е со својство на правна лице. Во Царниската управа има како подрачни органи

Царнишките ресори и прекршоците поставка. Царниската управа и управна и прекршоците поставка.

Со работата на Царниската управа директорот на Царниската управа разрешува од должност

На директорот на Царниската управа на Република Македонија

Работните места на Царниската управа со посебен закон под кои тие се врши

Заработувачката на Царниската управа определена со законот од 20% од зработените со соодветни квалитети

III. ПОСЕБНИ ОДРЕДБИ

I. Службена облека, службени знаци и носење

Работниците на Царниската управа работат на основна работна контролно-ресурсна служба на граничарите на областа.



THE INSTITUTION OF CUSTOMS

Customs is a critical institution to good governance, prosperity and the protection of society. Governments rely upon efficient and effective Customs Administration to implement a wide range of policies from their fiscal, economic and social programmes. Customs activities are directed toward objectives related to their Government priorities in the following areas:

Because a Customs Administration performs services across a wide range of government policies, it interacts with many other government agencies, ministries or departments. The performance of Customs at the national level is therefore at the heart of the successful fulfilment of political ambitions.

Customs Administration of the Republic of Macedonia aids the national economic wealth and social protection by promoting an honest, transparent and largely predictable Customs environment. This helps international trade, transport and travel to flourish but also provides the moral basis for effective action to be taken against illegal activity, which seeks to operate across customs borders.

Collection of Customs duties and taxes

Protection of society

Environmental protection

Collection of statistical information

Trade compliance

Trade facilitation

Protection of cultural heritage





THE MISSION OF THE CUSTOMS ADMINISTRATION

Customs Administration of the Republic of Macedonia is an independent body as a part of the Ministry of Finance, whose mission is to enhance the effectiveness and efficiency of the Customs functioning. It is the most competent governmental organization in Customs matters.

To fulfil this mission, the Customs Administration:

- * Establishes, maintains, supports and promotes instruments and legislations for the harmonization and uniform application of simplified and effective Customs system and procedures governing the movement of commodities, people and conveyances across customs frontiers;
- * Provides secure compliance of the legislations, by endeavouring to maximize co-operation between the relevant ministries and international organizations in order to combat Customs and other trans-border offences;
- * Assists the participants in customs performance in their efforts to meet the challenges of the modern business environment and adapt to changing circumstances, by promoting communication and co-operation among the Customs and importers-exporters and with other international organizations, and by fostering integrity, human resources development, transparency, improvements in the management and working methods and the sharing of best practices.





SHORT HISTORY

The history of the Customs Administration of the Republic of Macedonia starts in 1992. After the Republic of Macedonia has declared itself as an independent and sovereign state; there was a need of passing legislation regulative that will regulate foundation, organization and government of the Customs service.

On 14 April 1992, the Parliament of the Republic of Macedonia passed the Customs Administration Law. With this Law the Customs Administration of the Republic of Macedonia has been founded and its spheres of working have been established. 14 April 1992 is a very important date, because on that day the Republic of Macedonia has gained its sovereignty and control over the Customs territory of the Republic of Macedonia. We celebrate this day as a day of Customs officers.

The new Customs Law has entered into force in the year 2000, in accordance with the recommendations of the European Union and the World Bank; Customs Administration is an independent body as a part of the Ministry of Finance. According to this Law the Customs Administration is authorised to control goods, people and vehicles entering, transiting and leaving the customs territory of the Republic of Macedonia.



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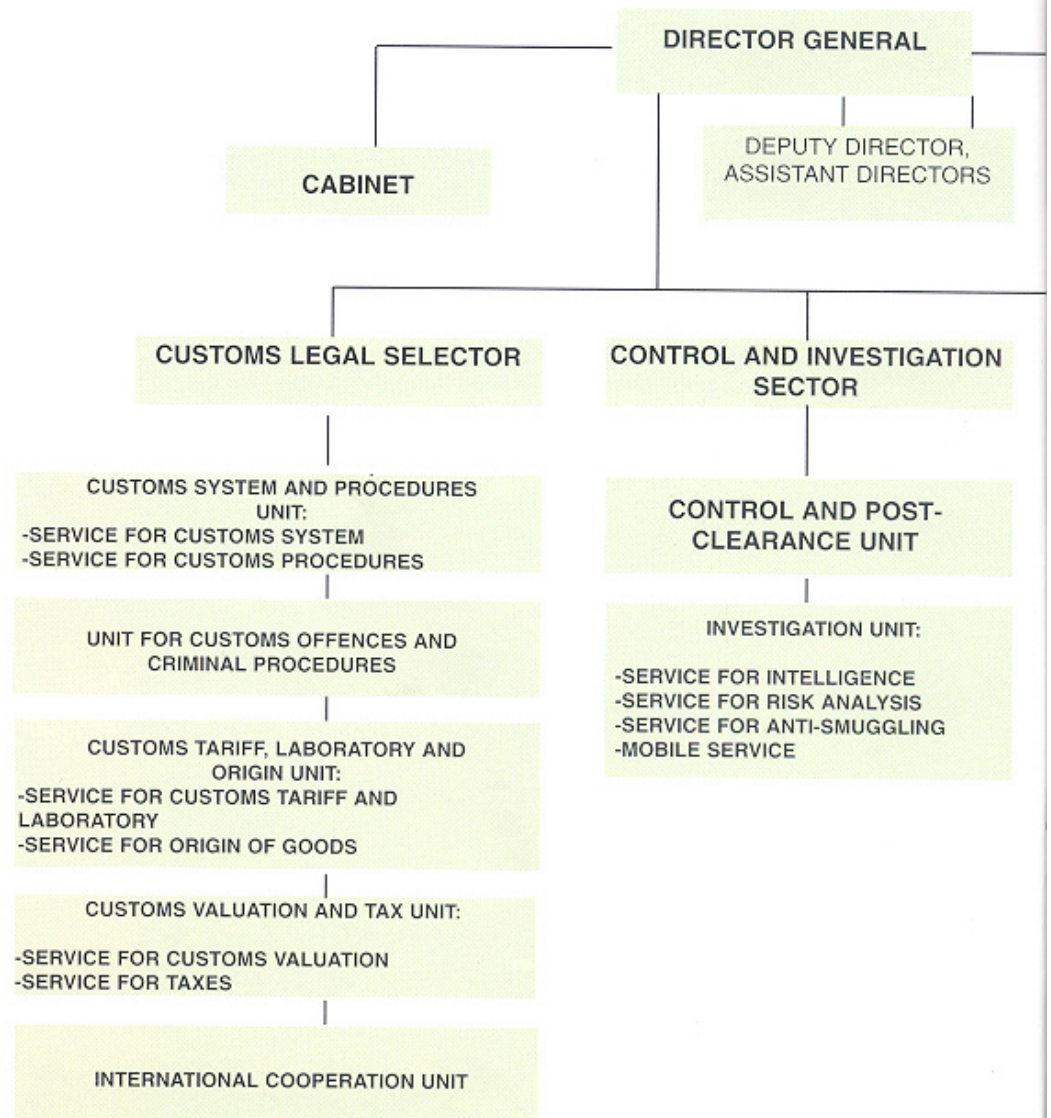


ORGANIZATION

Customs Administration is an institution where all participants in the Customs procedure converse about different customs problems on the equal level. It offers to the participants of the Customs procedure many conventions and other international instruments. General Director governs customs Administration. Deputy Director, three Assistants of the Director and four Directors of Sectors assist him.

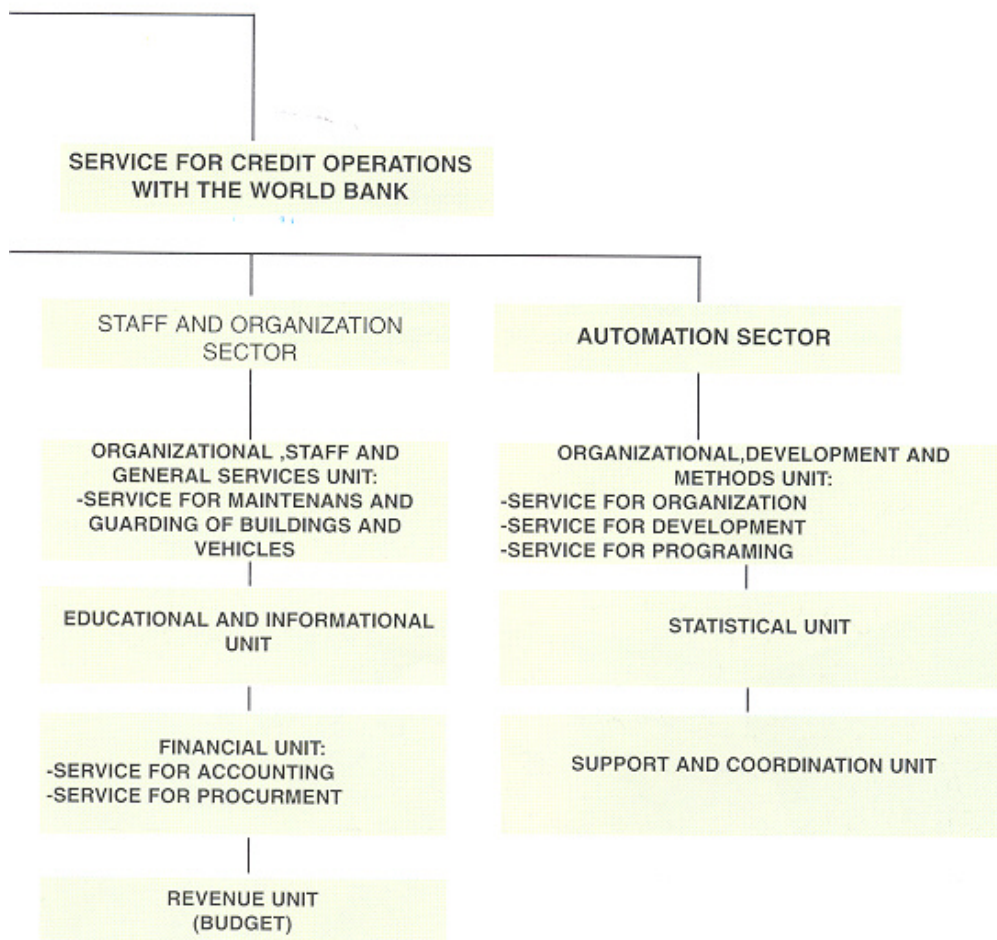
Four sectors are responsible for the operational implementation of the everyday Customs activities in order to maintain successful Customs clearance of goods. There are five Customs Houses within the Customs Administration: Skopje, Gevgelija, Kumanovo, Stip and Bitola.

840 Customs officers are employed into the Customs Service. Around 60 Customs experts, working in the Customs Administration provide high level of technical expertise for different kinds of programmes and projects and give a sufficient contribution in preparing and up dating of certain legislations and Free Trade Agreements.



**Customs Administration is responsible for:**

- * assessment and collection of import and export duties, taxes, excises and other fees stated with the Law;
- * conducting administrative proceedings of Customs cases;
- * foreign currency control in the international across border passenger traffic with the foreign countries;
- * collection of mandate offence penalties stated with this Law;
- * interrogation, prevention and discovery of Customs offences and lodging criminal proceedings against the related ones at the Court;
- * preparing of normative acts concerning the sphere of the Customs functioning;
- * application of the regulations concerning the sphere of the foreign-trade functioning;
- * providing export and import data for realization of the statistical researches;
- * organization of the customs and information system in order to provide change, following and standardization of data with the governmental institutions within and outside of our country.





MUTUAL LANGUAGE OF THE INTERNATIONAL TRADE: HARMONISED SYSTEM CONVENTION

Fundamental thing in governing of the international trade is an existence of the internationally adopted and accepted system for classification of goods. One of the most important achievements of the World Customs Organization is drafting of the Harmonised System for classification of goods. The system entered into force on January 1, 1988 and it contains more than 5000 groups of products represented with six digits codes and it contains all the necessary definitions and regulations in order to secure uniform application.

The new system was a great success. In the period of four years, over 100 countries representing 90% of the world trade accepted the Harmonised System, thus making of it the most eminent international nomenclature of goods applied throughout the world.

The Republic of Macedonia as a Contracting Party to the Harmonised System Convention has implemented the Harmonised System into the national Customs nomenclature into the Customs Tariff Law.

The Harmonised System is used not only as a base for the Customs Tariff and collection of data for the international trade statistics, but also as a base for issuing certificates for the ori-





gin of goods, collection of taxes and excises, in the international trade negotiations (in the World Trade Organization - improving the tariff concessions), in the transport tariffs, monitoring of the controlled goods (for instance waste, narcotics, chemical weapons, materials which deplete to the ozone layer, endangered species etc.). It is one of the main components in the international trade law.

Aiming to facilitate the application of the Harmonised System, Explanations on the Comments are prepared; Collection of Opinions concerning the classification of goods is also prepared explaining all decisions brought by the Harmonised System Committee for the classification of goods.





CUSTOMS VALUATION

ARTICLE VII OF THE GATT AGREEMENT

Customs valuation is a basic characteristic of the modern Customs systems. It is very important for the proper collection of customs duties, whether to enhance the Budget or as a means to protect the domestic industry. Customs valuation is also a very important instrument into the different instruments of the international trade, as it is statistics, quota and license agreements, taxes and import levies, as well as application of the preferential system.

When ideal conditions are created, all Customs Administrations on the same way will treat the imported goods with the application of the universal valuation system on the basis of the relevant assumptions. Setting this ideal as their objective, certain number of countries held a meeting on 30 October 1947 in Geneva in order to sign the General Agreement of Tariff and Trade (GATT). The Article 7 of this Agreement refers to the valuation of goods for customs application and gives the basis for the development of two international valuation systems.

Convention for the valuation of goods for customs objectives, generally accepted as Brussels valuation definition, entered into force on 28 July 1953. Because this Convention did not receive a universal application, Article VII of the General Agreement of Tariff and Trade, known as GATT's valuation code has found an application. This code emerged from the Tokyo Round of Multilateral Trade Negotiations, completed in



1979 under patronage of GATT.

GATT Agreement for Customs Valuation has entered into force on 1 January 1981. Numbers of the countries that apply this agreement cover more than 70% of the world trade.

On 15 April 1994 in Marrakech, the final act was signed including the results of the Uruguay round of negotiations, at the same time the Agreement for Customs Valuation has been established based upon the Agreement for application of Article VII of GATT.

Customs Administration of the Republic of Macedonia is responsible to monitor the application of the Agreement and to give information to the participants of the customs procedure about matters, which result from the agreement. Customs Administration on the other hand provides uniformity in interpretation and application on the technical level.





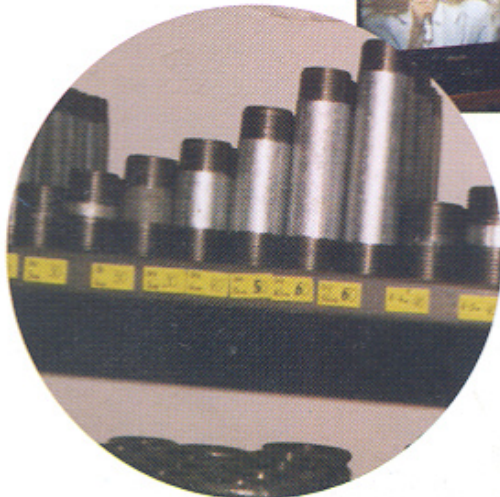
ORIGIN OF GOODS

The origin rules of goods may be used as an important device in the trade politics. They on their own do not represent instrument in the trade politics, but they can be used as an instrument of the trade politics for determining the (MFN) most favoured nation treatment, for the payment of anti-dumping duties, protection measurements and application of the quantity restrictions and tariff quotas.

Preferential origin rules for goods represent an integral part of every Free Trade Agreement. With the assistance of these origin rules, preferential origin of goods is determined and duty free import of goods is granted.

Preferential origin rules of goods:

- * must not be used as an instrument for carrying out the objectives of the trade politics;
- * must not create restrictive or harmful impacts on the international trade;
- * must not represent the discrimination of export or import;
- * should be based on the positive standards;
- * should provide stimulation of the international trade.





MOVEMENT CERTIFICATE
CEP/ATA Carnet
EUR. 1 No. 054108

EXPORTER
MILITARY LTD
1000
MILITARY LTD
MILITARY LTD

INCOTERMS
EXW

COMMODITY
STEEL BOLTS AND NUTS

QUANTITY
1000

DATE OF ISSUE
15/05/2018

PLACE AND DATE (PRINT IN BLUE)
MILITARY LTD
15/05/2018

SIGNATURE (PRINT)
MILITARY LTD

11 CUSTOMS ENDORSEMENT (MITHOVENSKA ZABEPA)
Declaration of origin (Mithovenska zabepa)
Date (Date)
15/05/2018
Signature (Name)
MILITARY LTD

12 DECLARATION BY THE EXPORTER
I hereby declare that the goods described in this certificate are of the origin stated in the certificate.
As a signatory of this certificate, I accept full responsibility for the information provided.
Place and date (PRINT IN BLUE)
MILITARY LTD
15/05/2018
Signature (Name)
MILITARY LTD

13 DECLARATION OF IMPORTER
I hereby declare that the goods described in this certificate are of the origin stated in the certificate.
As a signatory of this certificate, I accept full responsibility for the information provided.
Place and date (PRINT IN BLUE)
MILITARY LTD
15/05/2018
Signature (Name)
MILITARY LTD





INTEGRITY

Corruption is a vicious force that destroys the society. It destroys the reputation of every governmental institution among them including Customs. Customs Administration could not deal with the corruption challenges. In order to win the victory over this evil it requires from all members of the society, all participants in the international trade to give their contribution, whether they are from the public or private sector.

Customs Administration tries to be more effective in its wide range of working, in the time when we have larger globalisation and complexity of the international trade. The integrity is a condition for the proper functioning of the Customs Administration. The reforms will have long-term effects only if they are carried out together with the effective strategies in order to strengthen the integrity and to comply with its usage.

Arusha Declaration from 1993 shows the willingness of all world Customs Administrations to accomplish a high level of integrity into the customs services and the demand for bigger effectiveness into the customs services.

The Customs Code together with holding more seminar trainings represents a mean to promote the professional integrity of the Customs Administration of the Republic of Macedonia employees.





CONTROL AND INVESTIGATION

Protecting society and collecting national revenues whilst facilitating legitimate trade are the main tasks of Customs Enforcement. They cover a wide range of fields. The fight against transnational organized crime as a crosscutting issue needs a multi-agency, multi disciplinary and international approach and is related to all sorts of customs offences like: commercial fraud, smuggling of high-taxed goods (especially cigarettes and alcohol), drugs and precursors, money-laundering, arms, nuclear material, toxic waste. Customs have to protect intellectual property rights, cultural property and endangered animal and plant species.





ACTIVITIES

CITES



WEAPONS



COMMERCIAL FRAUD



INTELLECTUAL PROPERTY RIGHTS



MONEY LAUNDERING





DRUGS



HAZARDOUS WASTE



**CONSUMER
PROTECTION**



**CULTURAL
GOODS**



TRAINING AND TECHNICAL COOPERATION

One of the most important functions of the Customs Administration is to have trainings of the Customs officers, in order to be able to face the challenges imposed on them by the modern customs functioning. As a result of this we have trainings and activities for technical cooperation and the most important ones are the following:

- * preparing of training programs, applicable to different customs activities, used by the customs offices;
- * organising instructor courses;
- * holding courses and seminars connected with the application of the World Customs Organization Conventions;





International Customs Cooperation

International Customs Cooperation has celebrated the signing of the Agreement on Stabilisation and Association between our Government and the European Union. The application of the Interim Agreement on Trade and Trade-related Matters has started, especially the part of the Protocol 5 covering the Customs problems. In cooperation with the European Commission we have determined the priorities for the programme CARDS 2002-2004.

We are participating in the work and activities organised by the World Customs Organisation, RILO and SECI. Active cooperation with Interpol has been initiated. The programme UNCP-PHARE combating against drug traffic in South-East Europe has just finished where our Customs Administration took participation.

Especially we should emphasise our participation in the negotiations for membership of the Republic of Macedonia into the World Customs Organisation. Actively we have participated into the matters connected with the trade sub commissions, working on the changes of some Free Trade Agreements.



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WORLD CUSTOMS ORGANIZATION
ORGANISATION MONDIALE DES DOUANES



CONCLUSION

Customs Administrations are facing the challenges of swift, save and uninterrupted customs clearance of goods.

Now more than ever, one of the key roles of the Customs is facilitation of the trade and at the same time amplified control and protection of the society. Taking into consideration the past experiences and the present reality, Customs Administrations assists in forming of the future as a vital Governmental device. This device is Customs.

Customs Administrations represents a dialogue forum and exchange of the experiences of the Customs officers throughout the world. They create instruments and vision that should be fulfilled through everyday working, and that kind of vision has an influence on every Customs office and on the professional life of every Customs officer.





CUSTOMS ADMINISTRATION

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