

**CONSOLIDATE VERSION OF RULEBOOK
ON THE MANNER OF COMPLETING CUSTOMS DECLARATION AND LIST OF CODES USED
FOR COMPLETING CUSTOMS DECLARATIONS – UNOFFICIAL TEXT ¹**

Article 1

This Rulebook shall prescribe the manner of completion of a customs declaration and the list of codes used for the completion of the customs declaration.

Article 2

The Single Administrative Document (hereinafter: SAD), as an official customs declaration form prescribed by Article 116 paragraph (1) of the Customs Law Implementing Regulation (hereinafter: the Implementing Regulation),, shall be completed in accordance with the Instruction on the Use and the Manner of Completion of SAD, provided in Annex 1, and constituting an integral part of this Rulebook.

Article 3

The List of codes used for the completion of an SAD is provided in Annex 2 and is forming an integral part of this Rulebook.

Article 4

The customs declaration for transit procedure made using a data-processing technique, as specified in the Article 71 paragraph (1) item b) of the Customs Law (hereinafter: the Law),, and lodged in line with the Law and the Implementing Regulation, shall be completed in accordance with the Instruction on the Use and the Manner of Completion of Customs Declaration for Transit Procedure Made Using a Data-Processing Technique, provided in Annex 3, and forming an integral part of this Rulebook..

Article 5

The list of codes used for the completion of a customs declaration made using a data-processing technique is provided in Annex 4 which is forming an integral part of this Rulebook.

Article 6

With the entry into force of this Rulebook, the Rulebook on the Manner of Completing Customs Declaration and List of Codes Used (“Official Journal of the Republic of Macedonia” no. 97/05, 147/08, 55/09, 141/09, 62/10, 12/11, 8/12, 20/12, 61/12, 124/12, 155/12, 83/13 and 145/13) shall cease to be valid .

Article 7

This Rulebook shall enter into force on the day following that of its publication in the “Official Journal of the Republic of Macedonia” and shall become applicable on March 01, 2014.

¹ The consolidated text of the Rulebook is drafted based on the text of the Rulebook on the manner of completing customs declaration and List of codes used for completing customs declaration (“Official Gazette of the Republic of Macedonia” no..36/2014, 98/2014 and 172/2014)

The consolidated text has no legal effect.

For legal purposes in a customs procedure, the only valid texts are those published in the aforementioned publication of the Official Gazette of the Republic of Macedonia.

ANNEX 1

Instruction on the use and manner of completion of SAD boxes

I. Use of SAD sets

- (1) The SAD and SAD – BIS continuation sets are composed of eight sheets, i.e. of five sheets for the dual use set. Their purpose is as follows:
 - copy 1 having at the right hand edge a continuous red margin – for the customs authority of departure or the customs export clearance authority;
 - copy 2 having at the right hand edge a continuous green margin – for processing of dispatch/export data;
 - copy 3 having at the right hand edge a continuous yellow margin – for the consignor/exporter of the goods;
 - copy 4 having at the right hand edge a broken blue margin – for the customs authority of destination;
 - copy 5 having at the right hand edge a continuous blue margin – for confirmation of receipt of goods to the customs authority of departure;
 - copy 6 having at the right hand edge a broken red margin – for the import clearance customs authority;
 - copy 7 having at the right hand edge a broken green margin – for processing of import data;
 - copy 8 having at the right hand edge a broken yellow margin – for the consignee/importer of the goods;
- (2) Each copy of the dual function SAD set may be alternatively used. The unused number on the copy must be crossed out.
- (3) Where the goods are declared for import, outward processing or re-importation, the SAD set composed of copies 1, 2 and 3 shall be used.
- (4) Where the goods are declared for transit procedure, the SAD set composed of copies 1, 4 and 5 shall be used.

Copies 4 and 5 are used for customs surveillance of the goods. The carrier is obliged to hand copies 4 and 5 to the customs authority of destination. By means of copy 5, the customs authority of destination shall confirm to the customs office of departure the exit of the goods from the customs territory or the receipt of the goods.

- (5) The SAD set used for the release of goods for free circulation, placing of goods in customs warehousing procedure, inward processing, processing under customs control, temporary importation and for the introduction of goods into free zones and free warehouses is composed of copies 6, 7 and 8.
- (6) A SAD set composed of copies 1, 2, 3, 4 and 5 shall be used for concurrent declaration of goods for export and transit procedures (joint export-transit procedure). Where a TIR carnet is used for the completion of a transit procedure, the SAD shall be presented for the export of goods, in accordance with paragraph 3 of this Annex.
- (8) A Declarant may use a continuation sheet without a numerical mark, but with a mandatory diagonal text "CONTINUATION SHEET".

II. Completion of SAD boxes

- (1) The boxes of the SAD and of the SAD continuation sheets must be completed by a typewriter or printer. For ease of completion by typewriter or printer, the SAD form should be inserted in the machine in such a way that the first letter of the particulars to be entered in box 2 is placed in the top left-hand corner of box 2.
- (2) The SAD form must contain no erasures or overwriting.
- (3) When no particulars are to be entered in box, it shall be left empty.
- (4) The numbered boxes are to be completed by the declarant, as prescribed for the chosen customs procedure.

- (5) The boxes identified by capital letters are to be completed by the customs authority or any other competent authority, as per the provisions set forth in Title II.3 to this Annex.
- (6) Without prejudice to the application of simplified procedures, the boxes which may be completed for each procedure are set out in the following table. The specific provisions concerning each box, as described in Title II.1, II.2 and II.3 of this Annex, apply without prejudice to the status of the boxes as defined in the table.

| Box numbers | | B | C | D | E | F | G | H | I |
|-------------------------|------|----------|----------|----------|----------|----------|----------|----------|----------|
| 1(1) | | | | | | | | | |
| 1(2) | | | | | | | | | |
| 1(3) | | | | | | | | | |
| 2 | | | | | | | | | |
| 2(No) | [1] | [1] | [1] | [1] | [1] | | | | |
| 3 | | | | | | | | | |
| 4 | | | | | [11] | | | | |
| 5 | | | | | | | | | |
| 6 | | | | | | | | | |
| 7 | | | | | | | | | |
| 8 | | | | | | | | | |
| 8(No) | | | | | [1] | [1] | [1] | [1] | [1] |
| 11 | | | | | | | | | |
| 12 | | | | | | | | | |
| 14 | | | | | | | | | |
| 14(No) | | | | | | | | | |
| 15 | | | | | | | | | |
| 15 | | | | | | | | | |
| 16 | | | | | | | | | |
| 17 | | | | | | | | | |
| 17 | | | | | | | | | |
| 18 (Identity) | [2] | [2] | [2] | [2] | [2] | [2] | [2] | [2] | [2] |
| 18 (Nationality) | [2] | [2] | [2] | [2] | [2] | [2] | [2] | [2] | [2] |
| 19 | | | | | | | | | |
| 20 | | | | | | | | | |
| 21 (Identity) | [3] | [3] | [3] | [3] | [3] | [3] | [3] | | |
| 21 (Nationality) | [3] | [3] | [3] | [3] | [3] | [3] | [3] | | |
| 22 (Currency) | | | | | | | | | |
| 22 (Amount) | | | | | | | | | |
| 23 | | | | | | | | | |
| 24 | | | | | | | | | |
| 25 | | | | | | | | | |
| 26 | [4] | [4] | [4] | [4] | | [5] | [5] | | |
| 29 | | | | | | | | | |
| 30 | [14] | [14] | [14] | [14] | [14] | [14] | [14] | | |
| 31 | | | | | | | | | |
| 32 | | | | | | | | | |
| 33(1) | | | [6] | | [7] | | | | |
| 33(2) | | | [6] | | | | | | |

| | | | | | | | | | |
|--------------|------|------|------|------|--|------|------|--|--|
| 33(3) | | | [6] | | | | | | |
| 33(4) | | | | | | | | | |
| 33(5) | | | | | | | | | |
| 34 | | | | | | | | | |
| 35 | | | | | | | | | |
| 36 | | | | | | | | | |
| 37(1) | | | | | | | | | |
| 37(2) | | | | | | | | | |
| 38 | | | | | | | | | |
| 39 | | | | | | [9] | [9] | | |
| 40 | | | | | | | | | |
| 41 | | | | | | | | | |
| 42 | | | | | | | | | |
| 43 | | | | | | | | | |
| 44 | | | | | | | | | |
| 45 | | | | | | | | | |
| 46 | | | | | | | | | |
| 47(Type) | [12] | [12] | [12] | [12] | | [8] | [8] | | |
| 47(Tax base) | [12] | [12] | [12] | [12] | | [8] | [8] | | |
| 47(Rate) | [12] | [12] | [12] | [12] | | [8] | [8] | | |
| 47(Amount) | [12] | [12] | [12] | [12] | | [8] | [8] | | |
| 47(Total) | [12] | [12] | [12] | [12] | | [8] | [8] | | |
| 47(MP) | [12] | [12] | [12] | [12] | | [8] | [8] | | |
| 48 | [13] | [13] | [13] | [13] | | [13] | [13] | | |
| 49 | [10] | [10] | [10] | [10] | | [10] | [10] | | |
| 50 | | | | | | | | | |
| 52 | | | | | | | | | |
| 53 | | | | | | | | | |
| 54 | | | | | | | | | |
| 55 | | | | | | | | | |
| 56 | | | | | | | | | |

Legend

| <i>Column heading</i> | <i>Code used for box 37, first subdivision</i> |
|--|--|
| : Export/Dispatch | 10, 11, 23 |
| B: Re-export after a customs procedure with economic impact other than the customs warehousing procedure (inward processing, temporary importation, processing under customs control) | 31 |
| C: Re-export after customs warehousing | 31 |
| D: Outward processing | 21 |
| E: Transit | |
| F: Release of goods for free circulation | 40, 41, 47, 48, 61 |
| G: Placing under customs procedure with economic impact other than the outward processing and customs warehousing procedures (inward processing (deferred payment system), temporary importation, processing under customs control) | 51, 53, 56, 91 |

| | |
|--|--------|
| H: Placing in customs warehouses of type , B, C, and F(1) | 71, 78 |
| I: Placing in customs warehouses of type D (2)(3) | 71, 78 |

¹Column J also covers the entry of the goods into free zones

²This column is also relevant for the cases of article 334, paragraph (3) of the Implementing Regulation

³Column K also covers the entry of the goods into free zones

Symbols used in the table cells

If the symbol “ ” is entered in a table cell, it means that that box (or part of the box) shall be completed. If a table cell does not contain the symbol “A” (empty cell), it means that that box (or part of the box) shall not be completed.

Boxes which are not listed in the table shall not be completed.

Notes

- [1] This number shall not be completed when the consignor/consignee is not established in the Republic of Macedonia or when he/she is a natural person.
- [2] Not for use in case of postal consignments or for carriage by special types of transportation (pipelines or power lines).
- [3] Not for use in case of postal consignments or for carriage by special types of transportation (pipelines or power lines) or rail.
- [4] This box shall not be completed when customs export formalities are carried out at the border customs office of exit.
- [5] This box shall not be completed when customs import formalities are carried out at the border customs office of entry.
- [6] Mandatory in the case of re-exportation following a customs warehousing procedure in a type D warehouse.
- [7] This subdivision must be completed:
 - where the transit declaration is made by the same person at the same time as, or following, a customs declaration which includes a commodity code,
 - where a transit declaration covers goods on the list in Annex 28 of the Implementing Regulation,
 - unless otherwise required by special regulations.
- [8] This information shall not be required for goods eligible for relief from import duties,.
- [9] In case where the quotas are distributed by a customs authority, this information is entered by that customs authority.
- [10] This box shall be completed where the declaration of placing of goods under a customs procedure is used to discharge a customs warehousing procedure for a type “D” warehouse.
- [11] This box shall be completed where the declaration is accompanied by loading lists or goods lists confirmed by the customs authority.
- [12] This box shall be completed where duties are collected upon customs clearance (including deferred payment of duties).
- [13] This box shall be completed in case of deferred payment of duties.
- [14] This box shall be completed when in the previous procedure the goods were placed in a customs warehouse of type “ ”, “B”, “C”, “ ” or “F”.

II.1. Completion of SAD boxes for export, re-exportation, outward processing and transit of goods

BOX 1 - DECLARATION

This box is split into three subdivisions and is to be completed in the following fashion:

- first subdivision: enter the code from Annex 2 of this Rulebook.
- second subdivision: enter the first digit of the code entered in the first subdivision of box 37.
- third subdivision: enter the code from Annex 2 of this Rulebook. This subdivision is completed in the joint export-transit procedure too.

BOX 2 - CONSIGNOR/EXPORTER

Enter in this box the name and address of the consignor/exporter. If the consignor/exporter is established in the customs territory of the Republic of Macedonia, enter the tax number of the consignor/exporter in the upper right corner, following the mark “No.”.

Consignor/exporter is the person on whose behalf the export declaration is made and who is the owner of the goods or has the right of disposal over them at the time when the declaration is accepted.

If by exporting goods an economic impact procedure shall commence or end, the name and address of the authorization holder shall be entered. His tax number shall be entered in the upper right corner following the mark “No.”.

If the consignor/exporter is a natural person – resident (having residence or approved stay) in the Republic of Macedonia, the upper right corner following the mark “No.” shall not be completed and the remaining lines shall be completed with the following:

- first line: the unique ID of the citizen.
- second line: not to be completed.
- third and fourth line: name and surname and address of the citizen.

Where a consignor/exporter is a natural person who is not a resident in the Republic of Macedonia, the upper right corner following the mark “No.” shall not be completed and the remaining lines shall be completed with the following:

- first line: not to be completed.
- second line: passport number.
- third and fourth line: name and surname and address of the citizen.

In the case of groupage consignments, the word “VARIOUS” shall be entered in this box, and the list of consignors/exporters shall be attached to the declaration.

BOX 3 - FORMS

This box is split into two subdivisions in which particulars are entered relating to the number of the SAD form or the SAD-BIS continuation form against the total number of forms.

The number of the form, with length of two characters, is to be entered in the first subdivision.

The total number of forms comprising the declaration, with length of two characters, is to be entered in the second subdivision.

For example, one SAD form with five items shall contain one SAD form and two SAD-BIS forms. Enter “1” in the first subdivision and “3” in the second subdivision of the box on the SAD. Enter “2” and “3” on the first SAD-BIS form in the respective subdivisions. Enter “3” and “3” in the respective subdivisions on the second SAD-BIS form.

Where the SAD form is not accompanied by any SAD-BIS continuation forms, the box shall not be completed.

BOX 4 - LOADING LISTS

Enter in this box the number of any loading lists attached, or of commercial descriptive lists where these are authorised by the competent customs authority.

BOX 5 – ITEMS

Enter in this box the total number of items declared by the declarant in the SAD form and the SAD-BIS continuation forms (or loading lists or commercial lists). The number of items must correspond to the number of completed boxes “DESCRIPTION OF GOODS”.

BOX 6 - TOTAL PACKAGES

Enter in this box the total number of packages making up the consignment in question.

In case of bulk goods, enter “1”.

BOX 7 - REFERENCE NUMBER

The numerical reference number of the declarant/representative is to be entered in this box. It may take the form of a Unique Consignment Reference Number (UCR)².

BOX 8 - CONSIGNEE

Enter in this box the name and address of the company or the person to whom the goods are intended and delivered. In the case of a transit procedure, where the consignee is established in the customs territory of the Republic of Macedonia, enter the tax number of the consignee in the upper right corner, following the indication "No."

Where the consignee is a natural person – resident (having residence or approved stay) in the Republic of Macedonia, the upper right corner following the indication "No." shall not be completed and the remaining lines shall be completed with the following:

- first line: the unique ID number of the citizen.
- second line: not to be completed.
- third and fourth line: name and surname and address of the citizen.

Where the consignee is a natural person who is not resident in the Republic of Macedonia, the upper right corner following the indication "No." shall not be completed and the remaining lines shall be completed with the following:

- first line: not to be completed.
- second line: passport number.
- third and fourth line: name and surname and address of the citizen.

In the case of groupage consignments intended for a number of consignees, the word "VARIOUS" shall be entered in this box, and the list of consignees shall be attached to the declaration.

BOX 9 - PERSON RESPONSIBLE FOR FINANCIAL SETTLEMENT

This box shall not be completed, unless otherwise required by special regulations.

BOX 10 - COUNTRY OF FIRST DESTINATION

This box shall not be completed, unless otherwise required by special regulations.

BOX 11 - TRADING COUNTRY

Enter in this box the country code from Annex 2 of this Rulebook for the country in which the foreign company referred to in box 8 is established.

BOX 12 - VALUE DETAILS

Enter in this box the total value of expenses (transportation, insurance, packaging and other costs), in denars, calculated at the rate specified in box 23. This value will increase or decrease the value of the goods in box 46, depending on the delivery terms stated in box 20 of the SAD form.

Where the expenses decrease the statistical value, enter the symbol "-" before the value amount.

Where the above expenses are inexistent, enter "0"(null) in this box.

BOX 13 - CAP (COMMON AGRICULTURAL POLICY)

This box shall not be completed, unless otherwise required by special regulations.

BOX 14 - DECLARANT/REPRESENTATIVE

Enter in this box the name and address of the declarant or representative. Enter his tax number in the upper right corner after the indication "No."

² Recommendation of the Customs Co-operation Council concerning the unique consignment reference number (UCR) for Customs purposes (30 June 2001).

Where no representation is effected, this box shall be identical to box 2.

In case of representation, regardless of the type, enter in this box the name and address of the representative and enter his tax number in the upper right corner after the indication “No.”.

For purposes of identification of the declarant or the representative’s status, enter the respective code from Annex 2 of this Rulebook.

BOX 15 - COUNTRY OF DISPATCH/EXPORT

Enter in this box the name of the country from which the goods were exported, or the name of the country from which the goods were dispatched.

For goods which arrived from another country and have not been released for free circulation in the customs territory, i.e. goods which only transited or were warehoused, the word “Macedonia” shall not be entered in this box, but the name of the country from which the goods were dispatched/exported into Macedonia.

BOX 15a and 15b – CODE FOR COUNTRY OF DISPATCH/EXPORT

Using the relevant code from Annex 2 of this Rulebook, enter in box 15 the code for the country entered in box 15.

Box 15b shall not be completed, unless otherwise required by special regulations.

BOX 16 - COUNTRY OF ORIGIN

This box shall not be completed, unless otherwise required by special regulations.

BOX 17 - COUNTRY OF DESTINATION

Enter in this box the name of the country to which the goods are dispatched (country in which the goods will be used or processed).

BOX 17 and 17b - CODE FOR COUNTRY OF DESTINATION

Using the relevant code from Annex 2 of this Rulebook, enter in box 17 the code for the country entered in box 17.

Box 17b shall not be completed, unless otherwise required under other regulations.

BOX 18 - IDENTITY AND NATIONALITY OF MEANS OF TRANSPORT AT DEPARTURE

Enter in this box the identity of the means of transport on which the goods are directly loaded at the time of export or transit formalities, followed by the code for the nationality of the means of transport (or that of the vehicle propelling the others if there are several means of transport) from Annex 2 of this Rulebook. If a tractor and trailer with different registration numbers are used, enter the registration numbers of both the tractor and the trailer together with the code for the nationality of the tractor.

Depending on the type of transport concerned, the following details concerning identity may be entered:

| Type of transport | Identification method |
|---------------------------|---|
| Inland waterway transport | Name of vessel |
| Air transport | Number and date of flight (where there is no flight number, enter the aircraft’s registration number) |
| Road transport | Vehicle registration number |
| Rail transport | Wagon number |

This box shall not be completed in the case of postal consignments, or carriage by special types of transport (pipelines or powerlines).

BOX 19 - CTR. (CONTAINER)

Enter in this box the relevant code from Annex 2 of this Rulebook, depending on the presumed situation when crossing the border, based on the information available at the time of completion of the export formalities.

BOX 20 - DELIVERY TERMS

Enter in this box the relevant code from Annex 2 of this Rulebook, depending on the the terms of the commercial contract:

- in the first subdivision enter INCOTERMS code from Annex 2 of this Rulebook with three characters' length.
- in the second subdivision enter the name of the place concerned with the delivery terms (parity).
- in the third subdivision enter, with one character's length, the code from Annex 2 of this Rulebook identifying whether the named place of the second subdivision is situated within or outside the customs area or at the border.

BOX 21 - IDENTITY AND NATIONALITY OF ACTIVE MEANS OF TRANSPORT CROSSING THE BORDER

Enter in this box the code from Annex 2 of this Rulebook for the nationality of the active (propelling) means of transport on board of which the goods are crossing the border at the time of completion of formalities.

In the case of combined transport or where several means of transport are used, the active means of transport is the one which propels the whole combination. In the case of a tractor and trailer, the active means of transport is the tractor.

Depending on the type of transport, the following details concerning identity may be entered:

| Type of transport | Identification method |
|---------------------------|---|
| Inland waterway transport | Name of vessel |
| Air transport | Number and date of flight (where there is no flight number, enter the aircraft's registration number) |
| Road transport | Vehicle registration number |
| Rail transport | Wagon number |

This box shall not be completed in the case of postal consignments, or carriage by special types of transport (pipelines or powerlines).

BOX 22 - CURRENCY AND TOTAL AMOUNT INVOICED

Using the relevant code from Annex 2 of this Rulebook, enter in the first subdivision the currency in which the value of the goods is expressed. If the value of the goods in the invoice is expressed in a currency that is not listed in Annex 2 of this Rulebook, the value in the customs declaration should be expressed in Macedonian denars.

Enter in the second subdivision the total invoiced price for the goods, expressed in the currency entered in the first subdivision of this box, rounded to two decimal places. The total invoiced amount for the goods is the sum of the amounts of the boxes 42 for all items.

Where the price of the goods is shown in more than one currency, a separate SAD set shall be lodged for each currency.

BOX 23 - EXCHANGE RATE

Enter in this box the exchange rate in force between the invoice currency and the Macedonian denar, used for the calculation of duties on the day when the SAD is lodged. Where simplified procedures are used, in accordance with Article 88 of the Law, for the additional declaration, enter the exchange rate used on the day of acceptance of the incomplete (simplified) declaration.

BOX 24 - NATURE OF TRANSACTION

This box is split into three subdivisions and shall be completed in the following fashion:

- first subdivision: enter a code from Annex 2 of this Rulebook (column A).
- second subdivision: enter a code from Annex 2 of this Rulebook (column B).
- third subdivision: this subdivision shall not be completed, unless otherwise required by special regulations.

BOX 25 - MODE OF TRANSPORT AT THE BORDER

Enter in this box the code from Annex 2 of this Rulebook for the type of the active (propelling) means of transport on which the goods will exit from the customs territory of the Republic of Macedonia.

BOX 26 - INLAND MODE OF TRANSPORT

Enter in this box the code from Annex 2 of this Rulebook for the type of the active (propelling) means of transport upon departure.

BOX 27 - PLACE OF LOADING

This box shall not be completed, unless otherwise required by special regulations.

BOX 28 - FINANCIAL AND BANKING DATA

This box shall not be completed, unless otherwise required by special regulations.

BOX 29 - CUSTOMS AUTHORITY OF EXIT

Enter in this box the relevant code from Annex 2 of this Rulebook for the Customs Office from which the goods are exiting the customs territory of the Republic of Macedonia.

BOX 30 - LOCATION OF GOODS

Enter in this box the precise location where the goods may be examined. Where in the previous procedure the goods were placed in a customs warehouse of type "A", "B", "C", "D" or "F" the identification number for the warehouse specified in the Authorisation for Opening a Customs Warehouse shall be entered in this box.

BOX 31 - PACKAGES AND DESCRIPTION OF GOODS; MARKS AND NUMBERS; CONTAINER NO(S); NUMBER AND KIND

This box is composed of eight lines and shall be completed in the following fashion:

first line:

This line shall not be completed, unless otherwise required by special regulations.

second line:

This line shall not be completed, unless otherwise required by special regulations.

third line:

This line is composed of three parts and shall be completed in the following fashion:

first part (number of packages):

- enter here the total number of packages. In case of unpackaged goods, the number of such goods covered by the declaration is entered together with particulars necessary to identify them.

second part (code for type of packages):

- Enter here the code from Annex 2 of this Rulebook for the type of the packages.

third part (type of package):

- enter here the type of the packages

fourth and fifth line (container identification number):

- the container identification number shall be entered where box 19 contains the figure “1”. A total of four container identification numbers may be entered.

Sixth and consecutive lines (goods description):

- enter in this and the consecutive lines the usual commercial name of the goods with all the necessary particulars to identify them.

Where box 33 (Commodity Code) of the SAD is to be completed, the description of the goods must be precise enough to allow the goods to be classified under the Customs tariff and to ensure correct application of all other regulations related to the type of the goods and the chosen customs procedure.

Where an SAD is used for transit procedure, the description of the goods must be precise enough to allow clear identification of the quantity and type of the goods, thus ensuring correct calculation of any customs debts which might accrue.

Where loading lists specified in Article 231 of the Regulation or commercial descriptive lists are used in a transit procedure, enter in the sixth line a general description of the goods with reference to the loading list or the commercial descriptive lists. The description of the goods found on the loading list or the commercial descriptive lists must be precise enough to allow clear identification of the quantity and type of the goods, thus ensuring the correct calculation of any customs debts which might accrue.

As an exception, the sixth and the consecutive lines may be completed in the following fashion:

- where goods are dispatched in a foreign country for free distribution or consumption at fairs, exhibitions or similar events, or where a legal person performing business abroad is exporting to his construction sites consumables without payment of the countervalue, the common heading “Consumables” shall be entered.
- “Supplying means of transport in international traffic” shall be entered where domestic goods other than fuel and lubricants, are sold for supplying means of transport in international traffic.
- The common heading “Military equipment and armament parts” where military equipment and armament parts are exported.
- “Goods for display” or “Goods for use” shall be entered in case of export or re-export of goods imported under a temporary import procedure for display or use at international fairs, exhibitions and other events.
- “Tools, petty inventory and samples” shall be entered for re-export of tools, petty inventory and samples.
- “Own household items” shall be entered where natural persons export items for their own household. Other information necessary to identify those goods shall be entered in case where those items under certain regulations are subject to certain authorizations/licenses by other authorities.

BOX 32 - ITEM NUMBER

Enter in this box the number of the item in question in relation to the total number of items declared in box 5.

BOX 33 - COMMODITY CODE

This box is split into five subdivisions and is completed in the following fashion:

- first subdivision: enter the first eight digits of the customs tariff commodity code.
- second subdivision: enter the ninth and tenth digits of the customs tariff commodity code.
- third subdivision: enter the code from Annex 2 of this Rulebook for the mandatory unit measure prescribed by the Customs Tariff Law.
- fourth and fifth subdivision: these subdivisions shall not be completed, unless otherwise required by special regulations.

In a transit procedure the use of this box is optional, but this box shall be completed when:

- the transit declaration is made by the same person at the same time as, or following, a customs declaration which includes a commodity code,,
- the transit declaration covers goods of higher risk of fraud specified in Annex 28 of the Regulation,
- special regulations require otherwise,

- If this box is used, at least four digits commodity code of the Harmonized Commodity Description and Coding System shall be entered in this section. However, if the legislation do not require otherwise, the ten digits commodity code shall be used.

As an exception, the first and the second subdivisions may be completed in the following fashion:

- where goods are dispatched to a foreign country for free distribution or consumption at fairs, exhibitions or similar events, or where a legal person performing activities abroad is exporting to his construction sites consumables without payment of the countervalue, the common code “9801 20 00 00” shall be entered.
- the common code “9801 10 00 00” shall be entered for domestic goods other than fuel and lubricants sold for supplying means of transport in international traffic.
- The common code “9801 80 00 00” shall be entered for the export of military equipment and aramament parts.
- “9801 40 00 00” shall be entered in case of export or re-export of goods imported under a temporary import procedure for display or exhibition at international fairs, exhibitions and other events.
- The common code “9801 90 00 00” shall be entered for re-export of tools, petty inventory and samples.
- The common code “9801 30 00 00” shall be entered where natural persons export items for their own households.

BOX 34 - COUNTRY OF ORIGIN CODE

This box shall not be completed, unless otherwise required under other regulations.

BOX 35 - GROSS MASS (KG.)

Enter in this box the gross mass, expressed in kilograms and rounded to two decimals places, of the goods stated in the commercial document.

The gross mass is the aggregate mass of the goods with all their packing, excluding containers and other transport equipment.

This box shall not be completed where the identification of the gross mass in impossible (carriage of goods by special types of transport: pipeline or powerlines).

BOX 37 - PROCEDURE

Enter in this box the relevant code from Annex 2 of this Rulebook.

BOX 38 - NET MASS (KG.)

Enter in this box the net mass, expressed in kilograms, of the goods described in the relevant box 31. The net mass is the mass of the goods without any packaging.

This box shall not be completed where the identification of the net mass in impossible (carriage of goods by special types of transport: pipeline or powerlines).

BOX 39 - QUOTA

This box shall not be completed, unless otherwise required by other regulations.

BOX 40 - SUMMARY DECLARATION/PREVIOUS DOCUMENT

Enter in this box the relevant code from Annex 2 of this Rulebook. For transit declarations the codes from Annex 4 of this Rulebook shall be used.

BOX 41 - QUANTITY IN UNITS OF MEASURE

Enter in this box the quantity of the goods for the item in question expressed in the unit laid down in the third subdivision of box 33.

BOX 42 - ITEM PRICE

Enter here the invoiced price of the goods rounded to two decimal places, expressed in the currency from the first subdivision of box 22, for the item concerned.

Where an SAD contains one item only, this box must be identical to the second subdivision of box 22.

BOX 43 - VALUATION METHOD

This box shall not be completed, unless otherwise required under other regulations.

BOX 44 - ADDITIONAL INFORMATION, DOCUMENTS PRODUCED, CERTIFICATES AND AUTHORISATIONS

Enter in this box the particulars from Annex 2 of this Rulebook for the type and number of presented documents, the particulars for the requested authorisations, the details required for the identification of the customs value of the goods in question, the reference particulars of the documents produced in support of the SAD, as well as other data required for the implementation of the customs procedure.

This box shall contain data in relation to:

- invoices,
- the number of the incomplete or simplified export declaration used in the simplified procedure,
- "RET-EXP", where the declarant or his representative wishes to have copy 3 of the SAD returned to him at the customs office of exit,
- the supervising customs authority when a re-export declaration is lodged, at the same time with the completion of the customs warehousing procedure, with a customs authority other than the one supervising the customs warehouse records,
- licenses and authorisations in accordance with the regulations governing prohibitions and limitations,
- reference numbers and dates of various licenses/authorisations,
- special requirements under the excise legislation,
- type and number of produced preferential evidence,
- other documents produced,
- other remarks.

Enter the code for the form of export from Annex 2 of this Rulebook in the part bearing the indication "Code". For transit declarations codes from Annex 4 of this Rulebook shall be used.

BOX 46 - STATISTICAL VALUE

Enter in this box the value of the goods expressed in denars for delivery terms "delivered to Macedonian border". The invoiced price of the goods shall be calculated in denars at the exchange rate noted in box 23.

For re-exportation of goods subject to inward processing, enter in this box the total calculated value of the imported goods, the value of the services, the value of the embedded domestic material, as well as the amount of the costs accrued in the customs territory of the Republic of Macedonia.

BOX 47 - CALCULATION OF TAXES

This box is split into five columns and shall be completed in the following fashion:

- first column "TYPE": the tax code as per Annex 2 of this Rulebook.
- second column "TAX BASE": the value or the quantity or any other base prescribed for the calculation of taxes.
- third column "RATE": the rate or any other measure unit for calculation of taxes.
- fourth column "AMOUNT": the tax payable for the respective item.

Where the single administrative document contains more than one item, the amount payable for the customs service fee shall be entered in the recapitulation on the last SAD-BIS.

- fifth column "METHOD OF PAYMENT": a code from Annex 2 of this Rulebook.

If one SAD form is used to declare goods classified under different commodity codes of the Customs Tariff Nomenclature, the recapitulation of the total amount of taxes per types shall be entered in the last division on the SAD-BIS form.

BOX 48 - DEFERRED PAYMENT

Enter in this box the reference number of the authorisation by the customs authority for deferred payment of taxes.

BOX 49 - IDENTIFICATION OF WAREHOUSE

This box shall be completed when in the previous procedure the goods were placed in a "D" type warehouse. Enter in the box the identification number of the warehouse provided in the Authorisation for Opening a Customs Warehouse.

BOX 50 - PRINCIPAL

Enter in this box the full name (natural or legal person) and address of the principal, together with his tax number or any other identification number, in accordance with the customs legislation. In case of an authorised representative signing on behalf of the principal, enter the full name of the principal's authorised representative.

Copy 1 of the SAD which is to remain at the office of departure must contain an original handwritten signature of the principal or his authorised representative (authorised person). Where the principal is a legal person, the signatory should add his capacity after his signature and full name.

BOX 51 - INTENDED OFFICES OF TRANSIT (AND COUNTRY)

Enter in this box the code for the intended office of entry into each EFTA or EU country whose territory is to be transited in the course of carriage or, where the shipment is to cross a territory other than that of an EFTA or an EU country, the office of exit by which the transport leaves the territory of the EFTA or EU country.

This data will be used after the accession of Republic of Macedonia to the Convention on a Common Transit Procedure.

BOX 52 - GUARANTEE

Enter in the first subdivision the reference number of the guarantee from the guarantee certificate, or the guarantee waiver certificate, or the individual guarantee voucher.

For common transit procedure, after the accession of the Republic of Macedonia to the Convention on a Common Transit Procedure:

- Where a comprehensive guarantee, guarantee waiver or individual guarantee is not valid for all the EFTA countries, after the text "NOT VALID FOR" enter the code of the concerned EFTA country or countries from Annex 2 of this Rulebook.
- Where a comprehensive guarantee, guarantee waiver or individual guarantee is not valid for all the EU, after the text "NOT VALID FOR" enter the code "EU". The code of a Member State of the EU cannot be used.
- Where an individual guarantee in the form of a cash deposit or an individual guarantee by means of vouchers is used it shall be valid for all the contracting parties to the Conventions on a Common Transit Procedure.

Enter in the second subdivision the code from Annex 2 of this Rulebook.

BOX 53 - CUSTOMS AUTHORITY OF DESTINATION

Enter in this box the code from Annex 2 of this Rulebook or Annex 4 of this Rulebook for the customs office where the goods are presented in order to complete the transit procedure.

BOX 54 - PLACE AND DATE, NAME AND SURNAME AND SIGNATURE OF THE DECLARANT OR HIS REPRESENTATIVE

Enter in this box the place and date of the submission of the declaration.

In the case where no representation is effected, enter in this box the name and surname of the authorised signatory. The declarant shall endorse this box with a signature.

In the case where representation is effected, regardless of the type, the representative shall endorse this box with a signature and the following particulars shall be entered:

- reference number of the representative's authorisation to perform representation activities,
- reference number of the customs license to perform representation activities together with his/her name and surname.

BOX 55 - TRANSHIPMENTS

Enter in this box on the copies 4 and 5 the place of transshipment, the registration and the nationality of the new means of transport onto which the goods are transhipped, and the container number where goods are transhipped to another container. The particulars may be entered manually, in ink and in capital letters.

The carrier may tranship the goods only upon a prior authorisation of the customs authority. After accession to the Convention for a Common Transit Procedure this authorisation shall be asked from the customs authority of the country in whose territory the transshipment is to be made.

Where the customs authorities consider that the carriage may continue in the normal way, they shall endorse copies 4 and 5 of the SAD.

BOX 56 - OTHER INCIDENTS DURING TRANSIT/ MEASURES TAKEN

This box shall be completed in accordance with regulations governing the transit procedure.

Where the goods were loaded on a semi-trailer and only the tractor vehicle is changed during the journey (without the goods being transhipped) enter in this box the registration number and the nationality code of the new tractor. In such cases endorsement by the competent customs authorities is not necessary.

II.2. Completion of SAD boxes for the release of goods for free circulation, the commencement of customs warehousing procedure, inward processing, processing under customs control, temporary importation and destruction of goods under customs control and the entry of goods to free zones subject to type II controls.

BOX 1 - DECLARATION

This box is split into three subdivisions and is to be completed in the following fashion:

- first subdivision: enter the code from Annex 2 of this Rulebook.
- second subdivision: enter the first digit of the code entered in the first subdivision of box 37.
- third subdivision: this subdivision shall not be completed, unless otherwise required by other regulations.

BOX 2 - CONSIGNOR/EXPORTER

Enter in this box the name and address of the foreign company or the name, surname and address of the person dispatching or selling the goods prior to their importation into the Republic of Macedonia.

In the case of groupage consignments, the word "VARIOUS" shall be entered in this box, and the list of consignors/exporters shall be attached to the declaration.

BOX 3 - FORMS

This box is split into two subdivisions in which particulars are entered relating to the number of the SAD form or the SAD-BIS continuation form against the total number of forms.

The number of the form, with length of two characters, is to be entered in the first subdivision.

The total number of forms comprising the declaration, with length of two characters, is to be entered in the second subdivision.

For example, one SAD form with five items shall contain one SAD form and two SAD-BIS forms. Enter “1” in the first subdivision and “3” in the second subdivision of the box on the SAD. Enter “2” and “3” on the first SAD-BIS form in the respective subdivisions. Enter “3” and “3” in the respective subdivisions on the second SAD-BIS form.

Where the SAD form is not accompanied by any SAD-BIS continuation forms, the box shall not be completed.

BOX 4 - LOADING LISTS

Enter in this box the number of any loading lists attached, or of commercial descriptive lists where these are authorised by the competent customs authority.

BOX 5 - ITEMS

Enter in this box the total two-digit number of items declared by the declarant in the SAD form and the SAD-BIS continuation forms (or loading lists or commercial lists). The number of items must correspond to the number of completed boxes “DESCRIPTION OF GOODS”.

BOX 6 - TOTAL PACKAGES

Enter in this box the total number of packages making up the consignment in question.

In case of bulk goods, enter “1”.

BOX 7 - REFERENCE NUMBER

The numerical reference number of the declarant/representative is to be entered in this box. It may take the form of a Unique Consignment Reference Number (UCR)¹.

BOX 8 - CONSIGNEE

Enter in this box the name and address of the company to which the goods are delivered. Enter the company’s tax number in the upper right corner following the indication “No.”.

Where the consignee is a natural person – resident (having residence or approved stay) in the Republic of Macedonia, the upper right corner following the indication “No.” shall not be completed and the remaining lines shall be completed with the following:

- first line: the unique ID number of the citizen.
- second line: not to be completed.
- third and fourth line: name and surname and address of the citizen.

Where the consignee is a natural person who is not resident in the Republic of Macedonia, the upper right corner following the indication “No.” shall not be completed and the remaining lines shall be completed with the following:

- first line: not to be completed.
- second line: passport number.
- third and fourth line: name and surname and address of the citizen.

In case of commencement or completion of an economic impact procedure other than customs warehousing procedure, enter in this box the full name and address of the authorisation holder. Enter his tax number in the upper right corner following the indication “No.”.

In the case of groupage consignments intended for a number of consignees, the word “VARIOUS” shall be entered in this box, and the list of consignees shall be attached to the declaration.

BOX 9 - PERSON RESPONSIBLE FOR FINANCIAL SETTLEMENT

This box shall not be completed, unless otherwise required by special regulations.

BOX 10 - COUNTRY OF LAST DESTINATION

This box shall not be completed, unless otherwise required by special regulations.

BOX 11 - TRADING COUNTRY

Enter in this box the country code from Annex 2 of this Rulebook for the country in which the foreign company referred to in box 2 is established.

BOX 12 - VALUE DETAILS

Enter in this box the total value of expenses (transportation, insurance, packaging and other costs) from the customs value declaration, expressed in denars and calculated at the denar exchange rate for determination of the customs value, increasing or decreasing the customs value.

Where the expenses decrease the statistical value, the symbol “-” shall be entered before the value amount.

Where the above expenses are inexistent, “0”(null) shall be entered in this box.

BOX 13 - CAP (COMMON AGRICULTURAL POLICY)

This box shall not be completed, unless otherwise required by special regulations.

BOX 14 - DECLARANT/REPRESENTATIVE

Enter in this box the name and address of the declarant or representative. Enter his tax number in the upper right corner after the indication “No.”.

Where no representation is effected, this box shall be identical to box 8.

In case of representation, regardless of the type, enter in this box the name and address of the representative and enter his tax number in the upper right corner after the indication “No.”.

For purposes of identification of the declarant or the representative’s status, enter the respective code from Annex 2 of this Rulebook.

BOX 15 - COUNTRY OF DISPATCH/EXPORT

Enter in this box the name of the country from which the goods are exported, or the name of the country from which the goods are initially dispatched. If stoppage or judicial action unrelated to transport has taken place in an intermediate country, the last intermediate country shall be considered the country of dispatch/export.

BOX 15a and 15b – CODE FOR COUNTRY OF DISPATCH/EXPORT

Using the relevant code from Annex 2 of this Rulebook, enter in box 15 the code for the country entered in box 15.

Box 15b shall not be completed, unless otherwise required by special regulations.

BOX 16 - COUNTRY OF ORIGIN

Enter here the name of the country where the goods originate from, in compliance with the rules on origin and the documents proving the origin of the goods. Enter in box 34a the country code from Annex 2 of this Rulebook.

Where the declaration covers more items having different origin, enter the word “VARIOUS”.

BOX 17 - COUNTRY OF DESTINATION

This box shall not be completed, unless otherwise required by special regulations.

BOX 17 and 17b - COUNTRY OF DESTINATION CODE

This box shall not be completed, unless otherwise required by special regulations.

BOX 18 - IDENTITY AND NATIONALITY OF MEANS OF TRANSPORT AT ARRIVAL

Enter in this box the particulars for the identity of the means of transport on which the goods are directly loaded at the time of presentation to the customs authority when the formalities at the customs office of destination are completed. If a tractor and trailer with different registration numbers are used, enter the both registration numbers.

Depending on the type of transport, the following details concerning identity may be entered:

| Type of transport | Identification method |
|---------------------------|---|
| Inland waterway transport | Name of vessel |
| Air transport | Number and date of flight (where there is no flight number, enter the aircraft's registration number) |
| Road transport | Vehicle registration number |
| Rail transport | Wagon number |

This box shall not be completed in the case of postal consignments, or carriage by special types of transport (pipelines or powerlines).

BOX 19 - CTR. (CONTAINER)

, Enter in this box the relevant code from Annex 2 of this Rulebook depending on the situation when crossing the border.

BOX 20 - DELIVERY TERMS

Enter in this box the relevant code from Annex 2 of this Rulebook, depending on the terms of the commercial contract::

- in the first subdivision enter INCOTERMS code from Annex 2 of this Rulebook with three characters' length.
- in the second subdivision enter the name of the place concerned with the delivery terms (parity).
- in the third subdivision enter, with one character length, the code from Annex 2 of this Rulebook identifying whether the named place of the second subdivision is situated within or outside the customs area or at the border.

BOX 21- IDENTITY AND NATIONALITY OF ACTIVE MEANS OF TRANSPORT CROSSING THE BORDER

Enter in this box the code from Annex 2 of this Rulebook for the nationality of the active (propelling) means of transport on board of which the goods are crossing the border at the time of completion of formalities.

In the case of combined transport or where several means of transport are used, the active means of transport is the one which propels the whole combination. In the case of a tractor and trailer, the active means of transport is the tractor.

This box shall not be completed in the case of postal consignments, or carriage by special types of transport (pipelines or powerlines).

BOX 22 - CURRENCY AND TOTAL AMOUNT INVOICED

Enter in the first subdivision the code from Annex 2 of this Rulebook for the currency in which the value of the goods is expressed. If the value of the goods in the invoice is expressed in a currency that is not listed in Annex 2 of this Rulebook, the value in the customs declaration should be expressed in Macedonian denars.

Enter in the second subdivision the total invoiced price for the goods, expressed in the currency stated in the first subdivision of this box, rounded to two decimal places. The total invoiced amount for the goods is the sum of the amounts of the boxes 42 for all items.

Where the price of the goods is shown in more than one currency, a separate SAD set shall be lodged for each currency.

BOX 23 - EXCHANGE RATE

Enter in this box the exchange rate in force between the invoice currency and the Macedonian denar, used for the calculation of duties on the day when the SAD is lodged. Where simplified procedures are used, in accordance with Article 88 of the Law, for the additional declaration, enter the exchange rate used on the day of acceptance of the incomplete (simplified) declaration.

BOX 24 - NATURE OF TRANSACTION

This box is split into three subdivisions and shall be completed in the following fashion:

- first subdivision: enter a code from Annex 2 of this Rulebook (column A).
- second subdivision: enter a code from Annex 2 of this Rulebook (column B).
- third subdivision: this subdivision shall not be completed, unless otherwise required by special regulations.

BOX 25 - MODE OF TRANSPORT AT THE BORDER

Enter in this box the code from Annex 2 of this Rulebook for the type of the active (propelling) means of transport on which the goods are entering into the customs territory of the Republic of Macedonia.

BOX 26 - INLAND MODE OF TRANSPORT

Enter in this box the code from Annex 2 of this Rulebook for the type of the active (propelling) means of transport upon arrival.

BOX 27 - PLACE OF LOADING

This box shall not be completed, unless otherwise required by special regulations.

BOX 28 - FINANCIAL AND BANKING DATA

This box shall not be completed, unless otherwise required by special regulations.

BOX 29 - CUSTOMS AUTHORITY OF ENTRY

Enter in this box the relevant code from Annex 2 of this Rulebook for the Customs Office by which the goods entered the customs territory of the Republic of Macedonia.

BOX 30 - LOCATION OF GOODS

Enter in this box the precise location where the goods may be examined. This box is to be completed upon the commencement of the customs warehousing procedure or when in the previous procedure the goods were placed in a customs warehouse of type "A", "B", "C", "D" or "F" with the identification number of the customs warehouse specified in the Authorisation for Opening a Customs Warehouse.

BOX 31 - PACKAGES AND DESCRIPTION OF GOODS; MARKS AND NUMBERS; CONTAINER NO(S); NUMBER AND KIND

This box is composed of eight lines and shall be completed in the following fashion:

first line:

This line shall not be completed, unless otherwise required by special regulations.

second line:

This line shall not be completed, unless otherwise required by special regulations.

third line:

This line is composed of three parts and shall be completed in the following fashion:

first part (number of packages):

- enter here the total number of packages. In case of unpackaged goods, the number of such goods covered by the declaration is entered together with particulars necessary to identify them.

second part (code for type of packages):

- Enter here the code from Annex 2 of this Rulebook for the type of the packages.

third part (type of package):

- enter in this part the type of the packages

fourth and fifth line (container identification number):

- the container identification number shall be entered where box 19 contains the figure “1”. A total of four container identification numbers may be entered.

Sixth and consecutive lines (goods description):

- enter in this and the consecutive lines the usual commercial name of the goods with all the necessary particulars to identify them.

Where box 33 (Commodity Code) of the SAD is to be completed, the description of the goods must be precise enough to allow the goods to be classified under the Customs tariff and to ensure correct application of all other regulations related to the type of the goods and the chosen customs procedure.

Where loading lists specified in Article 231 of the Regulation or commercial descriptive lists are used, the sixth line shall contain a general description of the goods with reference to the loading list or the commercial descriptive lists. The description of the goods found on the loading list or the commercial descriptive lists must be precise enough to allow clear identification of the quantity and type of the goods, thus ensuring the correct calculation of any customs debts which might accrue.

As an exception, the sixth and the consecutive lines may be completed in the following fashion:

- The common heading “Military equipment and armament parts” shall be entered where military equipment and armament parts are imported.
- “Goods for display” or “Goods for use”, shall be entered in case of export or re-export of goods imported under a temporary import procedure for display or use at international fairs, exhibitions and other events.
- “Tools, petty inventory and samples” shall be entered for temporary import of tools, petty inventory and samples.
- “Own household items” shall be entered where natural persons import items for their own household relieved of customs duty. Other information necessary to identify those goods shall be entered in case where those items under certain regulations are subject to certain authorizations/licenses by other authorities.

BOX 32 - ITEM NUMBER

Enter in this box the number of the item in question in relation to the total number of items declared in box 5.

BOX 33 - COMMODITY CODE

This box is split into five subdivisions and is completed in the following fashion:

- first subdivision: enter the first eight digits of the commodity code.
- second subdivision: enter the ninth and tenth digits of the commodity code.
- third subdivision: enter the code from Annex 2 of this Rulebook for the mandatory unit measure prescribed by the Customs Tariff Law.
- fourth subdivision: enter the code from Annex 2 of this Rulebook.
- fifth subdivision: when Article 7 of the Customs Tariff Law is applied, enter the number “7000”;

When excise commodities for which excise has been paid by means of purchase of control stamps (a control stamp is affixed to the packaging of the goods subject to customs clearance) are released for free circulation, enter the number “5000”;

Enter the number “6000” for carriage of excise commodities accompanied by an excise document to an excise warehouse or to an excise license holder in an excise duty suspension arrangement (excise not paid upon importation);

Otherwise this subdivision shall not be completed.

As an exception, the first and the second subdivisions may be completed in the following fashion:

- The common code “9801 80 00 00” shall be entered for the import of military equipment and armament parts.
- “9801 40 00 00” shall be entered in case of temporary import or re-importation of goods exported under a temporary export procedure for display or exhibition at international fairs, exhibitions and other events.
- The common code “9801 90 00 00” shall be entered for temporary importation of tools, petty inventory and samples.
- The common code “9801 30 00 00” shall be entered where natural persons import items for their own households relieved of customs duties.

BOX 34 - COUNTRY OF ORIGIN CODE

Enter in box 34a the country code from Annex 2 of this Rulebook for the country stated in box 16. Where box 16 contains the word “VARIOUS” enter the country code for the country where the goods of the respective item originate from.

BOX 35 - GROSS MASS (KG.)

Enter in this box the gross mass, expressed in kilograms and rounded to two decimal places, of the goods stated in the relevant box 31.

The gross mass is the aggregate mass of the goods with all their packing, excluding containers and other transport equipment.

This box shall not be completed where the identification of the gross mass is impossible (carriage of goods by special types of transport: pipeline or powerlines).

BOX 36 - PREFERENCE

Enter in this box information on the tariff treatment of the goods by entering the code from Annex 2 of this Rulebook. Enter “100” where no special preference is required.

BOX 37 - PROCEDURE

Enter in this box the relevant code from Annex 2 of this Rulebook.

BOX 38 - NET MASS (KG.)

Enter in this box the net mass, expressed in kilograms, of the goods described in the relevant box 31. The net mass is the mass of the goods without any packaging.

This box shall not be completed where the identification of the net mass is impossible (carriage of goods by special types of transport: pipeline or powerlines).

BOX 39 - QUOTA

Enter in this box the reference number of the Authorisation for Use of Tariff Quota.

BOX 40 - SUMMARY DECLARATION/PREVIOUS DOCUMENT

Enter in this box the appropriate code from Annex 2 of this Rulebook identifying certain particulars of the summary declaration or of the previous document.

BOX 41 - QUANTITY IN UNITS OF MEASURE

Enter in this box the quantity of the goods for the item in question expressed in the unit laid down in the third subdivision of box 33.

In case of successive clearance of goods which can not be divided per quantity, this box shall be completed with decimal numbers being the result of the ratio of the invoiced value against the total value of the successive import authorisation. (for instance, if in the successive import authorisation the quantity unit is 1 and has the value of 115.624 monetary units and when part of the consignment with invoiced value of 67.823 monetary units is imported as a first consignment, the number “0,59” shall be entered in this box. This number is obtained when the invoiced value of the part of the consignment is divided by the total value from the successive import authorisation ($67823 : 115624 = 0,586583$)).

BOX 42 - ITEM PRICE

Enter in this box the invoiced price of the goods for the item concerned, expressed in the currency from the first subdivision of box 22.

Where an SAD contains one item only, this box must be identical to the second subdivision of box 22.

BOX 43 - VALUATION METHOD

Enter in this box the code from Annex 2 of this Rulebook, depending on the valuation method used for determination of the customs value.

BOX 44 - ADDITIONAL INFORMATION, DOCUMENTS PRODUCED, CERTIFICATES AND AUTHORISATIONS

Enter in this box the particulars from Annex 2 of this Rulebook for the type and number of presented documents, the particulars for the requested authorisations and the details required for the determination of the customs value of the goods and the calculation of the value added tax, together with reference particulars of the documents produced in support of the SAD, as well as other data required for the implementation of the customs procedure.

When a declaration entering the goods for a customs warehousing procedure is lodged with a customs authority other than the supervising customs authority, enter the code and name of the supervising customs authority.

This box shall contain data in relation to:

- the amount of the excise paid by the use of control stamps which is also included in the base used for the calculation of the value added tax,
- invoices,
- the number of the incomplete or simplified import declaration used in the simplified procedure,
- licenses and authorisations in accordance with the regulations governing prohibitions and limitations,
- reference numbers and dates of import licenses/authorisations/decisions or supervision documents,
- reference number of the guarantee produced,
- reference numbers and dates of various licenses/authorisations,
- special requirements under the excise legislation,
- type and number of produced preferential evidence,
- other documents produced,
- other remarks.

Enter the code for the import from Annex 2 of this Rulebook in the part bearing the indication “Code”.

BOX 45 - ADJUSTMENT

Enter in this box the coefficient for the increase/decrease of the value from box 42 required for determination of the customs value or for application of other customs regulations. Enter “1” where no increase/decrease of the value from box 42 is required.

BOX 46 - STATISTICAL VALUE

Enter in this box the value of the goods expressed in denars for delivery terms “delivered to Macedonian border”. The invoiced price of the goods shall be calculated in denars at the exchange rate entered in box 23.

For re-importation of goods subject to outward processing, enter in this box the total calculated value of the exported goods, the value of the services, the value of the embedded material, as well as the amount of the costs accrued outside the customs territory of the Republic of Macedonia.

BOX 47 - CALCULATION OF TAXES

This box is split into five columns and shall be completed in the following fashion:

- first column “TYPE”: the tax code as per Annex 2 of this Rulebook.
- second column “TAX BASE”: the customs value or the quantity or any other base prescribed for the calculation of taxes.
- third column “RATE”: the rate or any other measure unit for calculation of taxes.
- fourth column “AMOUNT”: the tax payable for the respective item.

Where the single administrative document contains more than one item, the amount payable for the customs service fee shall be entered in the recapitulation on the last SAD-BIS.

- fifth column “METHOD OF PAYMENT”: a code from Annex 2 of this Rulebook.

If one SAD form is used to declare goods classified under different commodity codes of the Customs Tariff Nomenclature, the recapitulation of the total amount of taxes per types shall be entered in the last division on the SAD-BIS form.

BOX 48 - DEFERRED PAYMENT

Enter in this box the reference number of the authorisation by the customs authority for deferred payment of taxes.

Where the Deferred Payment Authorisation is part of the Simplified Procedure Authorization, in accordance with Article 88 of the Law, the number of the Deferred Payment Authorisation shall be equal to the Simplified Procedure Authorization.

BOX 49 - IDENTIFICATION OF WAREHOUSE

This box shall be completed upon the commencement of the customs warehousing procedure for a type “D” warehouse, or when in the previous procedure the goods were placed in a type “D” warehouse. In such a case, enter in the box the identification number of the warehouse provided in the Authorisation for Opening a Customs Warehouse.

BOX 50 - PRINCIPAL

This box shall not be completed, unless otherwise required by special regulations.

BOX 51 - INTENDED OFFICES OF TRANSIT (AND COUNTRY)

This box shall not be completed, unless otherwise required by special regulations.

BOX 52 - GUARANTEE

This box shall not be completed, unless otherwise required by special regulations.

BOX 53 - CUSTOMS AUTHORITY OF DESTINATION

This box shall not be completed, unless otherwise required by special regulations.

BOX 54 - PLACE AND DATE, NAME AND SURNAME AND SIGNATURE OF THE DECLARANT OR HIS REPRESENTATIVE

Enter in this box the place and date of the submission of the declaration.

In the case where no representation is effected, enter in this box the name and surname of the authorised signatory. The declarant shall endorse this box with a signature.

In the case where representation is effected, regardless of the type, the representative shall endorse this box with a signature and the following particulars shall be entered:

- reference number of the representative's authorisation to perform representation activities,
- reference number of the customs license to perform representation activities together with his/her name and surname.

II.3. Completion of text boxes

The SAD boxes bearing printed capital letters are to be completed by the customs authority, or other competent authority where the regulations so require, subject to the procedure requested by the declarant/representative. Where the boxes are completed by the customs authority, the customs officer must, as prescribed, enter his/her own handwritten signature on all copies of the SAD, while the placing of the facsimile is only intended for those SAD copies which are to be retained by the customs authority.

As exception:

- the declarant enters in the upper part of boxes A and B the name and code of the customs office with which the declaration is lodged,
- the declarant enters in boxes (J) or (D) the date of the authorisation for completion of economic impact procedure.

BOX - OFFICE OF DISPATCH/EXPORT (copy 1, 2 and 3 of SAD)/DESTINATION (copy 6, 7 and 8 of SAD)

This box is composed of three lines and shall be completed for export procedure, joint export-transit procedure and import procedure, in the following fashion:

First line:

Enter the code from Annex 2 of this Rulebook for the customs office of dispatch/export.

Second line:

Do not complete this line.

Third line:

Enter the number under which the SAD was registered in the relevant control log book, as well as the date and the hour of acceptance of the customs declaration, together with a signature and facsimile of the customs officer.

In the additional declaration for an incomplete declaration of Article 88 paragraph 1, item) of the Law, enter in this box the number and the date of acceptance of the incomplete customs declaration. Information is separated by a slash.

BOX B - ACCOUNTING DETAILS (copy 1, 2, 3 and 6, 7, 8 of the SAD)

This box is intended for information and notes relevant to the tax calculation and payment. It shall be completed in case of export procedure, joint export-transit procedure and import procedure.

Enter in the upper part of this box the number and date of confirmation of the SAD, separated by a slash.

Enter in the middle part of this box the number and date from the revenue log under which the SAD was registered, separated by a slash, endorsed with a signature and a facsimile of the responsible customs officer.

BOX C - OFFICE OF DEPARTURE (copy 4, 5 of the SAD)

This box is to be completed for transit and joint export-transit procedures.

Enter in the upper part of this box the code from Annex 2 of this Rulebook for the customs office of dispatch in which the transit procedure begun.

Enter the following in the lower part of the box:

- the number under which the SAD was registered in the relevant control log book, as well as the date and the hour of acceptance of the customs declaration,
- a signature and facsimile of the customs officer, as well as a stamp of the office of departure;

BOX D - CONTROL BY OFFICE OF DEPARTURE/EXPORT (copy 1, 2, 3, 4, 5 of the SAD)

This box shall be completed for:

- export procedure (copy 1, 2 and 3 of the SAD),
- joint export-transit procedure (copy 1, 2, 3, 4 and 5 of the SAD),
- transit procedure (copy 1, 4 and 5 of the SAD), in the following fashion:

First line “RESULT”: the findings following examination of goods,

Second line “SEALS AFFIXED - TOTAL”: total number of affixed customs seals.

Third line “IDENTITY”: identification marks of the affixed customs marks.

Fourth line “TIME LIMIT - DATE”: the time limit – date for the presentation of the goods to the customs authority of destination.

Fifth line “SIGNATURE”: signature and facsimile of the customs officer, i.e. customs officers who examined the goods.

Part “STAMP”: the stamp of the office of departure/export.

BOX E - CONTROL BY OFFICE OF DISPATCH/EXPORT

This box is found on the back side of copy 1 of the SAD and shall be completed for:

- export procedure (copy 1, 2 and 3 of the SAD),
- joint export-transit procedure (copy 1, 2, 3, 4 and 5 of the SAD),
- transit procedure (copy 1, 4 and 5 of the SAD), in the following fashion:

The upper part of this box is completed by a veterinarian, market, sanitary or other competent authority, where such controls are prescribed for the concerned procedure.

Customs authority’s detailed findings following goods examination may be entered in the lower part of this box.

BOX F - CERTIFICATION BY THE COMPETENT AUTHORITY

This box is found on the back side of copy 4 and 5 of the SAD and is used to confirm transshipment of goods onto another means of transport listed in box 55 of the SAD. Enter here the total number and the marks of the newly affixed customs means of identifications, together with a stamp of the competent customs authority and a full name, a signature and a facsimile of the responsible customs officer.

BOX G - CERTIFICATION BY COMPETENT AUTHORITIES

Enter in this box certifications by competent authorities (for instance the customs, police...) in relationship with any extraordinary events during transit entered in box 56 on the back side of copies 4 and 5 of the SAD.

The competent authorities endorse the certifications with an official stamp and signature.

BOX H - A POSTERIOY CONTROL (where the copy is used to identify the status of the goods in an EU transit procedure)

This box is found on the back side of copy 4 of the SAD. This box shall not be completed, unless otherwise required by special regulations.

BOX I - CONTROL BY OFFICE OF DESTINATION (confirmation of receipt)

This box is found on the back side of copy 4 and 5 of the SAD. It is composed of two parts and shall be completed in the following fashion for the transit and joint export-transit procedures:

Enter in the first part of the box:

- date of arrival of the goods at the customs office of destination;
- the identified state of the customs means of identification and the goods with the word “COINCIDE” if there are no remarks, or the word “DIFFERENCE” if differences are found in the goods quantity. In case of differences enter the manner in which they were identified (at examination, documentary check), and the suggested measures.

Enter in the second part of the box:

- The code from Annex 2 of this Rulebook for the customs office of destination, as well as the number and date from the control log book under which the SAD was registered at the customs office of destination;

- date of dispatch of the confirmation of receipt;
- signature and facsimile of the responsible customs officer and a stamp of the customs office of destination.

REMARKS ON THE CONFIRMATION OF RECEIPT (to be completed by the person concerned before presentation to the customs office of destination)

Upon the request of the relevant person, the customs office of destination confirms the completed slip (slip found on the back side of copy 5 of the SAD).

BOX J - CONTROL BY OFFICE OF DESTINATION

This box is found on copies 6, 7 and 8 of the SAD, and is to be completed upon import procedure by entering the particulars required for box D for export and transit procedures.

Enter in box "J", which is found on the back side of copy 6 of the SAD, the particulars prescribed for box "E".

ANNEX 2

SAD COMPLETION CODE LIST

TITLE I GENERAL REMARKS

This Annex contains only the specific basic requirements applicable when using customs declarations in paper form. Where transit formalities are completed by the exchange of EDI standard messages, the instructions contained in this Annex apply unless annexes provide otherwise.

In some cases, the requirements for the type and length of entries are specified. The following codes are used for the types of data:

a – alphabetic,

n – numeric,

an – alphanumeric.

The number after the code indicates the authorised length of the data entry. Two points before the indication of the length means that the data entry is not of a determined length, but that it may include a number of characters up to the number indicated.

TITLE II CODES

BOX 1 - DECLARATION

) Codes for the first subdivision

The code for this subdivision is composed of three letters. The first two letters are selected from table 1 and the third letter is selected from table 2. (For instance, “IMA” shall be entered for the release for free circulation of goods by means of a customs declaration in the normal procedure).

Table 1

| | |
|-----------|---|
| EX | - placing goods under a customs procedure referred to in columns and D of the table in Title II. |
| | - customs-approved treatment or use referred to in columns B and C of the table in Title II. |
| IM | - placing goods under a customs procedure referred to in columns F to I of the table in Title II. |

Table 2

| | |
|----------|--|
| | For a customs declaration under normal procedure (within the meaning of Article 72 of the Law) |
| B | for an incomplete declaration (simplified procedure within the meaning of Article 88, paragraph (1)(a) of the Law) |
| C | for a simplified declaration (simplified procedure within the meaning of Article 88, paragraph (1)(b) of the Law) |
| D | For lodging a normal declaration (such as referred to under code A) before the declarant is in a position to present the goods. |
| | For lodging an incomplete declaration (such as referred to under code B) before the declarant is in a position to present the goods. |
| F | For lodging a simplified declaration (such as referred to under code C) before the declarant is in a position to present the goods. |
| G | For lodging a customs declaration under a simplified procedure within the meaning of Article 88, paragraph (1) (c) of the Law –placing the goods in the customs procedure in question by entering in the records |
| X | For a supplementary declaration under a simplified procedure covered by B and E |
| Y | For a supplementary declaration under a simplified procedure covered by C and F |
| Z | for a supplementary declaration under a simplified procedure covered by C under Article 88, paragraph |

| |
|--|
| (1)(c) of the Law (by entering in the records) |
|--|

Codes D, E and F can only be used in the framework of the procedure provided for in Article 111, paragraph (2) of the Implementing Regulation where customs authorities authorise the lodging of a declaration before the declarant is in a position to present the goods.

b) Codes for the third subdivision³

| | |
|-------------|--|
| 1 | - Goods required to move from one place to another under the transit procedure only on the customs territory of the Republic of Macedonia. - Transit declaration covering a common transit procedure for goods which do not have Community status. The code shall be used after the accession of the Republic of Macedonia to the Convention on a Common Transit Procedure. |
| T2 | Transit declaration covering a common transit procedure for goods having the Community status. The code shall be used after the accession of the Republic of Macedonia to the Convention on a common transit procedure. |
| T2F | Transit declaration covering a common transit procedure for goods having the Community status coming from or going to a part of the customs territory of the European Community where the Community rules for value-added tax do not apply. The code shall be used after the accession of the Republic of Macedonia to the Convention on a common transit procedure. |
| T- | Mixed consignments comprising both goods which must be carried under the T1 procedure and goods which must be carried under the T2 procedure, in which case the space following the 'T' must be scored through. The code shall be used after the accession of the Republic of Macedonia to the Convention on a common transit procedure. |
| T2L | Form of Single Administrative Document establishing the Community status of goods. The code shall be used after the accession of the Republic of Macedonia into the Convention on a common transit procedure. |
| T2LF | Form of Single Administrative Document proving the Community status of goods in the exchange between parts of the customs territory of the European Community where Community rules for value-added tax apply and parts of this territory where these rules do not apply. The code shall be used after the accession of the Republic of Macedonia to the Convention on a common transit procedure. |

BOX 11 - TRADING COUNTRY

Codes from box 15 shall be used.

BOX 14 - DECLARANT/REPRESENTATIVE

One of the following codes (n1) shall be entered before the full name and address to designate the declarant or the status of the representative:

| | |
|---|---|
| 1 | Declarant |
| 2 | Representative (direct representation within the meaning of Article 5, paragraph (2) (a) of the Law) |
| 3 | Representative (indirect representation within the meaning of of Article 5, paragraph (2) (b) of the Law) |

Where this data element is printed on a paper document, it will be in square brackets (Ex: [1], [2] or [3])

³ Codes T2, TF, T-, T2L and T2LF can be used only after the accession of the Republic of Macedonia into the Convention on a common transit procedure

BOX 15 - COUNTRY CODE

| Country | Code |
|--------------------------------|-------------|
| Algeria | DZ |
| Aland Islands | AX |
| Albania | AL |
| American Samoa | AS |
| Andorra | AD |
| Angola | AO |
| Anguilla | AI |
| Antarctica | AQ |
| Antigua and Barbuda | AG |
| Argentina | AR |
| Aruba | AW |
| Afghanistan | AF |
| Australia | AU |
| Austria | AT |
| Azerbaijan | AZ |
| Bahamas | BS |
| Bahrain | BH |
| Bangladesh | BD |
| Barbados | BB |
| Belgium | BE |
| Belize | BZ |
| Belarus | BY |
| Benin | BJ |
| Bermuda | BM |
| Christmas Island | CX |
| Botswana | BW |
| Bolivia | BO |
| Bosnia and Herzegovina | BA |
| Brazil | BR |
| Cote d'ivoire | CI |
| British Indian Ocean Territory | IO |
| Virgin Islands, British | VG |
| Brunei Darussalam | BN |
| Bulgaria | BG |
| Burkina Faso | BF |
| Burundi | BI |
| Bhutan | BT |
| Bouvet Island | BV |
| Central African Republic | CF |
| Denmark | DK |

| | |
|-----------------------------------|-----------|
| Dominica | DM |
| Dominican Republic | DO |
| European Union | EU |
| Egypt | EG |
| Ecuador | EC |
| Equatorial Guinea | GQ |
| El Salvador | SV |
| Eritrea | ER |
| Armenia | AM |
| Estonia | EE |
| Ethiopia | ET |
| Faroe islands | FO |
| Philippines | PH |
| Finland | FI |
| Fiji | FJ |
| Falkland Islands (Malvinas) | FK |
| France | FR |
| French Guiana | GF |
| French Polynesia | PF |
| French Southern Territories | TF |
| Gabon | GA |
| Gambia | GM |
| Ghana | GH |
| Germany | DE |
| Gibraltar | GI |
| Great Britain | GB |
| Greece | GR |
| Grenada | GD |
| Greenland | GL |
| Georgia | GE |
| Guam | GU |
| Guadeloupe | GP |
| Guyana | GY |
| Guatemala | GT |
| Guinea | GN |
| Guinea-Bissau | GW |
| Haiti | HT |
| Heard Island and Mcdonald Islands | HM |
| Netherlands | NL |
| Netherlands Antilles | AN |
| Honduras | HN |
| Hong Kong | HK |
| Croatia | HR |

| | |
|--|-----------|
| India | IN |
| Indonesia | ID |
| Iraq | IQ |
| Iran | IR |
| Ireland | IE |
| Iceland | IS |
| Italy | IT |
| Israel | IL |
| Jamaica | JM |
| Japan | JP |
| Yemen | YE |
| Jordan | JO |
| South Georgia and the South Sandwich Islands | GS |
| South Africa | ZA |
| Cayman Islands | KY |
| Cameroon | CM |
| Cambodia | KH |
| Canada | CA |
| Qatar | QA |
| Kazakstan | KZ |
| Kenya | KE |
| China | CN |
| Cyprus | CY |
| Kyrgyzstan | KG |
| Kiribati | KI |
| Cocos (Keeling) Islands | CC |
| Colombia | CO |
| Comoros | KM |
| Congo | CG |
| Congo, the Democratic Republic of the | CD |
| Korea, republic of | KR |
| Korea, Democratic People's Republic of | KP |
| Kosovo | XK |
| Costa Rica | CR |
| Cuba | CU |
| Cook Islands | CK |
| Kuwait | KW |
| Laos | LA |
| Latvia | LV |
| Lesotho | LS |
| Lebanon | LB |
| Liberia | LR |
| Libyan Arab Jamahiriya | LY |

| | |
|--|-----------|
| Liechtenstein | LI |
| Lithuania | LT |
| Luxembourg | LU |
| Madagascar | MG |
| Mayotte | YT |
| Macau | MO |
| Macedonia | MK |
| Malawi | MW |
| Maldives | MV |
| Malaysia | MY |
| Mali | ML |
| Malta | MT |
| Marshall Islands | MH |
| Morocco | MA |
| Martinique | MQ |
| Mauritius | MU |
| Mauritania | MR |
| Mexico | MX |
| Melilla | XL |
| Myanmar | MM |
| Micronesia | FM |
| Moldova | MD |
| Monaco | MC |
| Mongolia | MN |
| Montserrat | MS |
| Mozambique | MZ |
| Namibia | NA |
| Nauru | NR |
| Countries not specified | QU |
| Countries not specified for commercial or military reasons | QX |
| Niger | NE |
| Nigeria | NG |
| Nicaragua | NI |
| Niue | NU |
| Norfolk Island | NF |
| Norway | NO |
| Nepal | NP |
| New Zealand | NZ |
| New Caledonia | NC |
| United Arab Emirates | AE |
| Oman | OM |
| Pakistan | PK |
| Palau | PW |

| | |
|--------------------------------------|-------------------------|
| Palestinian Territory | PS |
| Panama | PA |
| Papua New Guinea | PG |
| Paraguay | PY |
| Peru | PE |
| Pitcairn | PN |
| Poland | PL |
| Puerto Rico | PR |
| Portugal | PT |
| Reunion | RE |
| Romania | RO |
| Rwanda | RW |
| Russia | RU |
| Samoa | WS |
| San Marino | SM |
| Sao Tome and Principe | ST |
| Saudi Arabia | SA |
| Seychelles | SC |
| Senegal | SN |
| Saint Kitts and Nevis | KN |
| Saint Lucia | LC |
| Saint Pierre and Miquelon | PM |
| Saint Vincent and the Grenadines | VC |
| Northern Mariana Islands | MP |
| Sierra Leone | SL |
| Singapore | SG |
| Syria | SY |
| Slovakia | SK |
| Slovenia | SI |
| Stores and provisions | QQ |
| United States of America | US |
| Virgin Islands, u.s. | VI |
| Solomon Islands | SB |
| Somalia | SO |
| Serbia | RS |
| Serbia | XS⁽⁴⁾ |
| United States Minor Outlying Islands | UM |
| Sudan | SD |
| Suriname | SR |
| Svalbard and Jan Mayen | SJ |
| Swaziland | SZ |

⁴ Code XS shall be used only in the accompanying documents issued by foreign customs administration

| | |
|-------------------------------|-----------|
| Saint Helena | SH |
| Thailand | TH |
| Taiwan | TW |
| Tanzania | TZ |
| Tajikistan | TJ |
| Timor Leste | TL |
| Togo | TG |
| Tokelau | TK |
| Tonga | TO |
| Trinidad and Tobago | TT |
| Tunisia | TN |
| Turkey | TR |
| Turkmenistan | TM |
| Turks and Caicos Islands | TC |
| Tuvalu | TV |
| Uganda | UG |
| Ukraine | UA |
| Hungary | HU |
| Uruguay | UY |
| Uzbekistan | UZ |
| Vanuatu | VU |
| Holy see (Vatican City State) | VA |
| Venezuela | VE |
| Viet nam | VN |
| Wallis and Futuna | WF |
| Djibouti | DJ |
| Zambia | ZM |
| Ceuta | XC |
| Montenegro | ME |
| Western Sahara | EH |
| Cape Verde | CV |
| Zimbabwe | ZW |
| Chad | TD |
| Czech republic | CZ |
| Chile | CL |
| Spain | ES |
| Sri Lanka | LK |
| Switzerland | CH |
| Sweden | SE |

BOX 17 - COUNTRY OF DESTINATION CODE

The country codes entered in box 15 shall be used.

BOX 18 - IDENTITY AND NATIONALITY OF MEANS OF TRANSPORT AT ARRIVAL

The country codes entered in box 15 shall be used.

BOX 19 - CTR. (CONTAINER)

The code (n1) contains one figure, as presented below:

- “0” Goods not loaded in containers, and
 “1” Goods loaded in containers.

Box 20 - DELIVERY TERMS

) The codes to be used in the first two subdivisions of this box are as follows:

| First subdivision | Meaning | Second subdivision |
|--------------------------|---|--|
| Incoterm code | INCOTERMS | Place to be specified |
| EXW | Ex works – any type of transportation | Named place |
| FCA | Free carrier - any type of transportation | Named place |
| FAS | Free alongside ship - transportation by sea and inland waterways | Named port of shipment |
| FOB | Free on board - transportation by sea and inland waterways | Named port of shipment |
| CFR | Cost and freight - transportation by sea and inland waterways | Named port of destination |
| CIF | Cost, insurance and freight - transportation by sea and inland waterways | Named port of destination |
| CPT | Carriage paid to – any type of transportation | Named place of destination |
| CIP | Carriage and insurance paid to – any type of transportation | Named place of destination |
| DAF | Delivered at frontier – any type of transportation | Named place |
| DES | Delivered ex-ship – transportation by sea and inland waterways | Named port of destination |
| DEQ | Delivered ex-quay - transportation by sea and inland waterways | Named port of destination |
| DDU | Delivered duty unpaid – any type of transportation | Named place of destination |
| DDP | Delivered duty paid – any type of transportation | Named place of destination |
| DAT | Delivered at terminal, duty unpaid – <i>any type of transportation</i> | Named place of destination – terminal (delivered by transportation means and placed at disposal) |
| DAP | Delivered at named place, duty unpaid – <i>any type of transportation</i> | Named place of destination (ready for unloading) |

b) The codes used in the third subdivision are as follows:

| | |
|----------|---|
| 1 | If the place is situated in the territory of the country |
| 3 | Other (place situated outside the territory of the country) |

BOX 21 - IDENTITY AND NATIONALITY OF ACTIVE MEANS OF TRANSPORT CROSSING THE BORDER

The codes of box 15 shall be used.

BOX 22 - INVOICE CURRENCY

| CURRENCY | Code |
|----------------------|------------|
| AUSTRALIAN DOLLAR | AUD |
| CANADIAN DOLLAR | CAD |
| SWISS FRANC | CHF |
| DANISH KRONE | DKK |
| POUND STERLING | GBP |
| YEN | JPY |
| NORWEGIAN KRONE | NOK |
| SWEDISH KRONA | SEK |
| UNITED STATES DOLLAR | USD |
| EURO | EUR |
| MACEDONIAN DENAR | MKD |

BOX 24 - NATURE OF TRANSACTION

| Code | Column A | Code | Column B | Subdivision First-second |
|----------|---|----------|--|-----------------------------|
| 1 | Transactions involving actual or intended transfer of ownership against payment or other consideration (other than the transactions listed under 2, 7 or 8) (1) (2) (3) | 1 | Final purchase/sale (2) | 11 |
| | | 2 | Goods dispatched for viewing, trial samples, goods dispatched with right of return and transactions involving commission | 12 |
| | | 3 | Transactions involving payment in kind | 13 |
| | | 4 | Sale to foreign travellers for their personal use | 14 |
| | | 5 | Financial leasing(3) | 15 |
| | | 7 | Supplying means of transport in international traffic | 17 |
| | | 8 | Loan | 18 |
| | | 9 | Foreign investments | 19 |
| 2 | Return of goods already recorded under code 1 1(4); replacement of goods free of charge (4) | 1 | Return of goods | 21 |
| | | 2 | Replacement for returned goods | 22 |

| | | | | |
|----------|---|----------|--|-----------|
| | | 3 | Replacement (e.g. under terms of guarantee) for goods not returned | 23 |
| 3 | Transactions (not temporary in nature) involving transfer of ownership but without consideration (financial or otherwise) | 1 | Deliveries of goods under programmes wholly or partly financed by the European Community | 31 |
| | | 2 | Other government-aid deliveries | 32 |
| | | 3 | Other aid deliveries (individuals or non-governmental organisations) | 33 |
| | | 4 | Other | 34 |
| 4 | Transactions with a view to contractor processing (5) or repair (6) (other than the transactions recorded under 7) | 1 | Processing | 41 |
| | | 2 | Repair and maintenance against payment | 42 |
| | | 3 | Repair and maintenance free of charge | 43 |
| 5 | Transactions after processing (5) or contractor repair (6) (other than the transactions recorded under 7) | 1 | Processing | 51 |
| | | 2 | Repair and maintenance against payment | 52 |
| | | 3 | Repair and maintenance free of charge | 53 |
| | | 4 | Return in unaltered state of inadequate goods previously imported/exported for contractor processing | 54 |
| 6 | Transactions not involving transfer of ownership, e.g. hire, loan, operational leasing (7) and other temporary uses(8), with the exception of processing under contract or repair (delivery and return) | 1 | Hire, loan, operational leasing | 61 |
| | | 2 | Other temporary uses | 62 |
| 7 | Transactions in connection with a joint defence programme or another intergovernmental production programme | | | 70 |
| 8 | Delivery of building material and equipment in connection with construction or civil engineering activities constituting part of a general contract | | | 80 |
| 9 | Other transactions | | | 90 |

(1) This item covers most exports and imports, i.e. transactions in respect of which:
- ownership is transferred from resident to non-resident or vice versa, and
- payment or other compensation (payment in kind) is or will be made.

It should be noted that this applies to goods sent between entities of a same enterprise or of a same group of enterprises and to goods sent from/to central distribution depots, unless no payment or other compensation is made in respect of these transactions (in which case such transactions shall be listed under code 3).

(2) Including spare parts and other replacement deliveries made against payment.

(3) Including financial leasing: the lease instalments are calculated in such a way as to cover all or virtually all the value of the goods. The benefits and risks of ownership are transferred to the lessee. At the end of the contract, the lessee becomes the legal owner.

(4) Return and replacement dispatches of goods originally recorded under codes 3 to 9 of column A should be recorded with a corresponding code.

(5) Processing operations (whether or not under customs supervision) should be recorded under codes 4 and 5 of column A. Own-account processing operations are not covered by these codes and should be recorded under code 1 of column A.

(6) Repair entails the restoration of goods to their original function; this may involve some structural alterations or improvements.

(7) Operational leasing: all lease contracts other than financial leasing (see note3).

(8) This item covers goods exported/imported with the intention of subsequent reimport/re-export without any change of ownership taking place.

BOX 25 - MODE OF TRANSPORT AT THE BORDER

The codes applicable (n..2) are given below:

| Code n1 | Code n2 | Description |
|--------------------|--------------------|---|
| 1 | 10 | Maritime transport |
| | 12 | Railway wagon on sea-going vessel |
| | 16 | Powered road vehicle on sea-going vessel |
| | 17 | Trailer or semi-trailer on sea-going vessel |
| | 18 | Inland waterway vessel on sea-going vessel |
| 2 | 20 | Rail transport |
| | 23 | Road vehicle on rail-wagon |
| 3 | 30 | Road transport |
| 4 | 40 | Air transport |
| 5 | 50 | Postal transport |
| 7 | 70 | Special types of transport (pipeline or powerlines) |
| 8 | 80 | Inland waterway transport |
| 9 | 90 | Own propulsion |

BOX 26 - INLAND MODE OF TRANSPORT

The codes listed for box 25 shall be used.

BOX 29 - CUSTOMS AUTHORITY OF ENTRY/EXIT

| Name of Customs Authority | Code |
|--|-------------|
| I.CUSTOMS REGION SKOPJE | 1000 |
| Customs office SKOPJE 1 | 1010 |
| Customs office SKOPJE 3 | 1013 |
| Customs office SKOPJE 4 | 1014 |
| Customs office SKOPJE 2 | 1015 |
| Customs office FREE ZONE SKOPJE | 1020 |
| Customs office POST SKOPJE | 1025 |
| Customs office AIRPORT ALEKSANDER THE GREAT SKOPJE –Goods clearance section | 1050 |
| Customs office AIRPORT ALEKSANDER THE GRAT SKOPJE –Passenger traffic section | 1051 |
| Customs office BLACE - Goods clearance section | 1071 |
| Customs office BLACE - Passenger traffic section | 1075 |
| Customs office TETOVO | 1080 |
| Customs office JAZHINCE | 1091 |
| II. CUSTOMS REGION KUMANOVO | 2000 |
| Customs office KUMANOVO | 2010 |
| Customs office RAILROAD STATION TABANOVCE | 2021 |
| Customs office TABANOVCE HIGHWAY- Goods clearance section | 2030 |
| Customs office TABANOVCE HIGHWAY–Passenger traffic section | 2031 |
| Customs office PELINCE | 2041 |
| Customs office DEVE BAIR - Goods clearance section | 2050 |
| Customs office DEVE BAIR - Passenger traffic section | 2051 |
| III. CUSTOMS REGION SH TIP | 3000 |
| Customs office SH TIP | 3010 |
| Customs office DELCHEVO - Goods clearance section | 3030 |
| Customs office DELCHEVO - Passenger traffic section | 3031 |
| Customs office VELES | 3050 |
| IV. CUSTOMS REGION GEVGELIJA | 4000 |
| Customs office BOGORODICA- Passenger traffic section | 4010 |
| Customs office BOGORODICA- Goods clearance section | 4015 |
| Customs office GEVGELIJA | 4020 |
| Customs office RAILROAD STATION GEVGELIJA | 4021 |
| Customs office DOJRAN | 4031 |
| Customs office KAVADARCI | 4040 |
| Customs office STRUMICA | 4050 |
| Customs office NOVO SELO - Goods clearance section | 4060 |
| Customs office NOVO SELO - Passenger traffic section | 4061 |
| V. CUSTOMS REGION BITOLA | 5000 |
| Customs office BITOLA | 5010 |
| Customs office MEDZITLIJA - Goods clearance section | 5020 |
| Customs office MEDZITLIJA- Passenger traffic section | 5021 |
| Customs office PRILEP | 5030 |

| | |
|---|------|
| Customs office OHRID | 5040 |
| Customs office AIRPORT – SAINT APOSTOL PAVLE OHRID | 5042 |
| Customs office ST. NAUM | 5051 |
| Customs office STRUGA | 5060 |
| Customs office KJAFASAN – Goods clearance section | 5070 |
| Customs office KJAFASAN - Passenger traffic section | 5071 |
| Customs office STENJE | 5081 |
| Customs office BLATO | 5091 |

BOX 31 - PACKAGES AND DESCRIPTION OF GOODS; MARKS AND NUMBERS; CONTAINER NO(S); NUMBER AND KIND

The following codes shall be used:

| Type of package | Code |
|--|-------------|
| Aerosol | AE |
| Ampoule, non-protected | AM |
| Ampoule, protected | AP |
| Atomizer | AT |
| Bag | BG |
| Bag, flexible container | FX |
| Bag, gunny | GY |
| Bag, jumbo | JB |
| Bag, large | ZB |
| Bag, multiply | MB |
| Bag, paper | 5M |
| Bag, paper, multi-wall | XJ |
| Bag, paper, multi-wall, water resistant | XK |
| Bag, plastic | EC |
| Bag, plastics film | XD |
| Bag, polybag | 44 |
| Bag, super bulk | 43 |
| Bag, textile | 5L |
| Bag, textile, sift proof | XG |
| Bag, textile, water resistant | XH |
| Bag, textile, without inner coat/liner | XF |
| Bag, tote | TT |
| Bag, woven plastic | 5H |
| Bag, woven plastic, sift proof | XB |
| Bag, woven plastic, water resistant | XC |
| Bag, woven plastic, without inner coat/liner | XA |
| Bale, compressed | BL |
| Bale, non-compressed | BN |
| Ball | AL |
| Balloon, non-protected | BF |
| Balloon, protected | BP |
| Block | OK |
| Bar | BR |
| Barrel | BA |
| Barrel, wooden | 2C |

| | |
|---|-----------|
| Barrel, wooden, bung type | QH |
| Barrel, wooden, removable head | QJ |
| Bars, in bundle/bunch/truss | BZ |
| Basin | BM |
| Basket | BK |
| Basket, with handle, cardboard | HC |
| Basket, with handle, plastic | HA |
| Basket, with handle, wooden | HB |
| Belt | B4 |
| Bin | BI |
| Board | BD |
| Board, in bundle/bunch/truss | BY |
| Bobbin | BB |
| Bolt | BT |
| Bottle, gas | GB |
| Bottle, non-protected, bulbous | BS |
| Bottle, non-protected, cylindrical | BO |
| Bottle, protected bulbous | BV |
| Bottle, protected cylindrical | BQ |
| Bottlecrate / bottlerack | BC |
| Box | BX |
| Box, aluminium | 4B |
| Box, Commonwealth Handling Equipment Pool (CHEP), Eurobox | DH |
| Box, fibreboard | 4G |
| Box, for liquids | BW |
| Box, natural wood | 4C |
| Box, plastic | 4H |
| Box, plastic, expanded | QR |
| Box, plastic, solid | QS |
| Box, plywood | 4D |
| Box, reconstituted wood | 4F |
| Box, steel | 4A |
| Box, wooden, natural wood, ordinary | QP |
| Box, wooden, natural wood, with sift proof walls | QQ |
| Bucket | BJ |
| Bulk, gas (at 1031 mbar and 15°C) | VG |
| Bulk, liquefied gas (at abnormal temperature/pressure) | VQ |
| Bulk, liquid | VL |
| Bulk, scrap metal | VS |
| Bulk, solid, fine particles ("powders") | VY |
| Bulk, solid, granular particles ("grains") | VR |
| Bulk, solid, large particles ("nodules") | VO |
| Bunch | BH |
| Bundle | BE |
| Bundle, wooden | 8C |
| Butt | BU |
| Cage | CG |

| | |
|--|-----------|
| Cage, Commonwealth Handling Equipment Pool (CHEP) | DG |
| Cage, roll | CW |
| Can, cylindrical | CX |
| Can, rectangular | CA |
| Can, with handle and spout | CD |
| Canister | CI |
| Canvas | CZ |
| Capsule | AV |
| Carboy, non-protected | CO |
| Carboy, protected | CP |
| Card | CM |
| Cart, flatbed | FW |
| Carton | CT |
| Cartridge | CQ |
| Case | CS |
| Case, car | 7A |
| Case, isothermic | EI |
| Case, skeleton | SK |
| Case, steel | SS |
| Case, with pallet base | ED |
| Case, with pallet base, cardboard | EF |
| Case, with pallet base, metal | EH |
| Case, with pallet base, plastic | EG |
| Case, with pallet base, wooden | EE |
| Case, wooden | 7B |
| Cask | CK |
| Chest | CH |
| Churn | CC |
| Clamshell | AI |
| Coffer | CF |
| Coffin | CJ |
| Coil | CL |
| Composite packaging, glass receptacle | 6P |
| Composite packaging, glass receptacle in aluminium crate | YR |
| Composite packaging, glass receptacle in aluminium drum | YQ |
| Composite packaging, glass receptacle in expandable plastic pack | YY |
| Composite packaging, glass receptacle in fibre drum | YW |
| Composite packaging, glass receptacle in fibreboard box | YX |
| Composite packaging, glass receptacle in plywood drum | YT |
| Composite packaging, glass receptacle in solid plastic pack | YZ |
| Composite packaging, glass receptacle in steel crate box | YP |
| Composite packaging, glass receptacle in steel drum | YN |
| Composite packaging, glass receptacle in wickerwork hamper | YV |
| Composite packaging, glass receptacle in wooden box | YS |
| Composite packaging, plastic receptacle | 6H |
| Composite packaging, plastic receptacle in aluminium crate | YD |
| Composite packaging, plastic receptacle in aluminium drum | YC |

| | |
|--|-----------|
| Composite packaging, plastic receptacle in fibre drum | YJ |
| Composite packaging, plastic receptacle in fibreboard box | YK |
| Composite packaging, plastic receptacle in plastic drum | YL |
| Composite packaging, plastic receptacle in plywood box | YH |
| Composite packaging, plastic receptacle in plywood drum | YG |
| Composite packaging, plastic receptacle in solid plastic box | YM |
| Composite packaging, plastic receptacle in steel crate box | YB |
| Composite packaging, plastic receptacle in steel drum | YA |
| Composite packaging, plastic receptacle in wooden box | YF |
| Cone | AJ |
| Container, flexible | 1F |
| Container, gallon | GL |
| Container, metal | ME |
| Container, not otherwise specified as transport equipment | CN |
| Container, outer | OU |
| Cover | CV |
| Crate | CR |
| Crate, beer | CB |
| Crate, bulk, cardboard | DK |
| Crate, bulk, plastic | DL |
| Crate, bulk, wooden | DM |
| Crate, framed | FD |
| Crate, fruit | FC |
| Crate, metal | MA |
| Crate, milk | MC |
| Crate, multiple layer, cardboard | DC |
| Crate, multiple layer, plastic | DA |
| Crate, multiple layer, wooden | DB |
| Crate, shallow | SC |
| Crate, wooden | 8B |
| Creel | CE |
| Cup | CU |
| Cylinder | CY |
| Demijohn, non-protected | DJ |
| Demijohn, protected | DP |
| Dispenser | DN |
| Drum | DR |
| Drum, aluminium | 1B |
| Drum, aluminium, non-removable head | QC |
| Drum, aluminium, removable head | QD |
| Drum, fibre | 1G |
| Drum, iron | DI |
| Drum, plastic | IH |
| Drum, plastic, non-removable head | QF |
| Drum, plastic, removable head | QG |
| Drum, plywood | 1D |
| Drum, steel | 1A |

| | |
|---|-----------|
| Drum, steel, non-removable head | QA |
| Drum, steel, removable head | QB |
| Drum, wooden | 1W |
| Envelope | EN |
| Envelope, steel | SV |
| Filmpack | FP |
| Firkin | FI |
| Flask | FL |
| Flexibag | FB |
| Flexitank | FE |
| Foodtainer | FT |
| Footlocker | FO |
| Frame | FR |
| Girder | GI |
| Girders, in bundle/bunch/truss | GZ |
| Hamper | HR |
| Hanger | HN |
| Hogshead | HG |
| Ingot | IN |
| Ingots, in bundle/bunch/truss | IZ |
| Intermediate bulk container | WA |
| Intermediate bulk container, aluminium | WD |
| Intermediate bulk container, aluminium, liquid | WL |
| Intermediate bulk container, aluminium, pressurised > 10 kpa | WH |
| Intermediate bulk container, composite | ZS |
| Intermediate bulk container, composite, flexible plastic, liquids | ZR |
| Intermediate bulk container, composite, flexible plastic, pressurised | ZP |
| Intermediate bulk container, composite, flexible plastic, solids | ZM |
| Intermediate bulk container, composite, rigid plastic, liquids | ZQ |
| Intermediate bulk container, composite, rigid plastic, pressurised | ZN |
| Intermediate bulk container, composite, rigid plastic, solids | ZL |
| Intermediate bulk container, fibreboard | ZT |
| Intermediate bulk container, flexible | ZU |
| Intermediate bulk container, metal | WF |
| Intermediate bulk container, metal, liquid | WM |
| Intermediate bulk container, metal, other than steel | ZV |
| Intermediate bulk container, metal, pressure 10 kpa | WJ |
| Intermediate bulk container, natural wood | ZW |
| Intermediate bulk container, natural wood, with inner liner | WU |
| Intermediate bulk container, paper, multi-wall | ZA |
| Intermediate bulk container, paper, multi-wall, water resistant | ZC |
| Intermediate bulk container, plastic film | WS |
| Intermediate bulk container, plywood | ZX |
| Intermediate bulk container, plywood, with inner liner | WY |
| Intermediate bulk container, reconstituted wood | ZY |
| Intermediate bulk container, reconstituted wood, with inner liner | WZ |
| Intermediate bulk container, rigid plastic | AA |

| | |
|--|-----------|
| Intermediate bulk container, rigid plastic, freestanding, liquids | ZK |
| Intermediate bulk container, rigid plastic, freestanding, pressurised | ZH |
| Intermediate bulk container, rigid plastic, freestanding, solids | ZF |
| Intermediate bulk container, rigid plastic, with structural equipment, solids | ZD |
| Intermediate bulk container, rigid plastic, with structural equipment, liquids | ZJ |
| Intermediate bulk container, rigid plastic, with structural equipment, pressurised | ZG |
| Intermediate bulk container, steel | WC |
| Intermediate bulk container, steel, liquid | WK |
| Intermediate bulk container, steel, pressurised > 10 kpa | WG |
| Intermediate bulk container, textile with out coat/liner | WT |
| Intermediate bulk container, textile, coated | WV |
| Intermediate bulk container, textile, coated and liner | WX |
| Intermediate bulk container, textile, with liner | WW |
| Intermediate bulk container, woven plastic, coated | WP |
| Intermediate bulk container, woven plastic, coated and liner | WR |
| Intermediate bulk container, woven plastic, with liner | WQ |
| Intermediate bulk container, woven plastic, without coat/liner | WN |
| Jar | JR |
| Jerrican, cylindrical | JY |
| Jerrican, plastic | 3H |
| Jerrican, plastic, non-removable head | QM |
| Jerrican, plastic, removable head | QN |
| Jerrican, rectangular | JC |
| Jerrican, steel | 3A |
| Jerrican, steel, non-removable head | QK |
| Jerrican, steel, removable head | QL |
| Jug | JG |
| Jutebag | JT |
| Keg | KG |
| Kit | KI |
| Liftvan | LV |
| Log | LG |
| Logs, in bundle/bunch/truss | LZ |
| Lot | LT |
| Lug | LU |
| Luggage | LE |
| Mat | MT |
| Matchbox | MX |
| Mutually defined | ZZ |
| Nest | NS |
| Net | NT |
| Net, tube, plastic | NU |
| Net, tube, textile | NV |
| Not available | NA |
| Octabin | OT |
| Package | PK |

| | |
|--|-----------|
| Package, cardboard, with bottle grip-holes | IK |
| Package, display, cardboard | IB |
| Package, display, metal | ID |
| Package, display, plastic | IC |
| Package, display, wooden | IA |
| Package, flow | IF |
| Package, paper wrapped | IG |
| Package, show | IE |
| Packet | PA |
| Pail | PL |
| Pallet | PX |
| Pallet, 100cms * 110cms | AH |
| Pallet, AS 4068-1993 | OD |
| Pallet, box | PB |
| Pallet, CHEP 100 cm * 120 cm | OC |
| Pallet, CHEP 40 cm * 60 cm | OA |
| Pallet, CHEP 80 cm * 120 cm | OB |
| Pallet, ISO T11 | OE |
| Pallet, modular, collars 80cms * 100cms | PD |
| Pallet, modular, collars 80cms * 120cms | PE |
| Pallet, modular, collars 80cms * 60cms | AF |
| Pallet, shrinkwrapped | AG |
| Pallet, triwall | TW |
| Pallet, wooden | 8A |
| Pan | P2 |
| Parcel | PC |
| Pen | PF |
| Piece | PP |
| Pipe | PI |
| Pipes, in bundle/bunch/truss | PV |
| Pitcher | PH |
| Plank | PN |
| Planks, in bundle/bunch/truss | PZ |
| Plate | PG |
| Plates, in bundle/bunch/truss | PY |
| Platform, unspecified weight or dimension | OF |
| Pot | PT |
| Pouch | PO |
| Punnet | PJ |
| Rack | RK |
| Rack, clothing hanger | RJ |
| Receptacle, fibre | AB |
| Receptacle, glass | GR |
| Receptacle, metal | MR |
| Receptacle, paper | AC |
| Receptacle, plastic | PR |
| Receptacle, plastic wrapped | MW |

| | |
|---|-----------|
| Receptacle, wooden | AD |
| Rednet | RT |
| Reel | RL |
| Ring | RG |
| Rod | RD |
| Rods, in bundle/bunch/truss | RZ |
| Roll | RO |
| Sachet | SH |
| Sack | SA |
| Sack, multi-wall | MS |
| Sea-chest | SE |
| Set | SX |
| Sheet | ST |
| Sheet, plastic wrapping | SP |
| Sheetmetal | SM |
| Sheets, in bundle/bunch/truss | SZ |
| Shrinkwrapped | SW |
| Skid | SI |
| Slab | SB |
| Sleeve | SY |
| Slipsheet | SL |
| Spindle | SD |
| Spool | SO |
| Suitcase | SU |
| Tablet | T1 |
| Tank container, generic | TG |
| Tank, cylindrical | TY |
| Tank, rectangular | TK |
| Tea-chest | TC |
| Tierce | TI |
| Tin | TN |
| Tray | PU |
| Tray, containing horizontally stacked flat items | GU |
| Tray, one layer no cover, cardboard | DV |
| Tray, one layer no cover, plastic | DS |
| Tray, one layer no cover, polystyrene | DU |
| Tray, one layer no cover, wooden | DT |
| Tray, rigid, lidded stackable (CEN TS 14482:2002) | IL |
| Tray, two layers no cover, cardboard | DY |
| Tray, two layers no cover, plastic tray | DW |
| Tray, two layers no cover, wooden | DX |
| Trunk | TR |
| Truss | TS |
| Tub | TB |
| Tub, with lid | TL |
| Tube | TU |
| Tube, collapsible | TD |

| | |
|--|-----------|
| Tube, with nozzle | TV |
| Tubes, in bundle/bunch/truss | TZ |
| Tun | TO |
| Tyre | TE |
| Uncaged | UC |
| Unit | UN |
| Unpacked or unpackaged | NE |
| Unpacked or unpackaged, multiple units | NG |
| Unpacked or unpackaged, single unit | NF |
| Vacuum-packed | VP |
| Vanpack | VK |
| Vat | VA |
| Vehicle | VN |
| Vial | VI |
| Wickerbottle | WB |

BOX 33 - COMMODITY CODE

) Codes for the third subdivision (*Units*)

| UNITS | Code |
|--|-------------|
| NUMBER | |
| Pieces | PCS |
| 100 pieces | CEN |
| 1000 pieces | MIL |
| Number of pairs | PRS |
| Number of cells | NCL |
| LENGTH | |
| Meter | MTR |
| Square meter | MTK |
| Cubic meter | MTQ |
| 1000 cubic meters | EAB |
| VOLUME | |
| Litre | LTR |
| 1000 litres | MAL |
| Litre pure (100%) alcohol | LPA |
| MASS | |
| Gram | GRM |
| Gram of fissile isotopes | GFI |
| Kilogram | KGM |
| Kilogram net dry mass | KDW |
| Kilogram of nitrogen (kg N) | KNI |
| Kilogram of diphosphorus pentoxide (kg P ₂ O ₅) | KPP |
| Kilogram of choline chloride (kg C ₅ 14ClNO) | KCC |
| Kilogram of potassium hydroxide (caustic potash) (kg KOH) | KOH |
| Kilogram of potassium oxide (kg K ₂ O ₂) | KPO |
| Kilogram of substance 90 % dry | KSD |
| Kilogram of methylamines (kg met.am) | KMA |
| Kilogram of caustic soda (kg NaOH) | KSH |
| Kilogram of uranium (kg u) | KUR |

| | |
|---|------------|
| Kilogram of hydrogen peroxide (kg H ₂ O ₂) | KHY |
| Gross tonnage (1000 kg) | CTN |
| Carrying capacity in metric tonnes | CCT |
| Carat (2 × 10 ⁻⁴ kg) | CTM |
| OTHER | |
| Megawatt-hour (1000 kw/h) | MWH |
| Terajoule (calorific value) | TJO |

c) Codes for the fourth subdivision (taxes and excise)

The code from the Taxes and Excise Code List is composed of three digits.

The first digit is used for the calculation of the Value Added Tax entered in box 47. The Value Added Tax may be 18% or 5%, or may not be calculated upon importation (code“9”) (goods relieved from VAT).

The second and third digits are used for:

- the calculation of the excise entered in box 47 payable upon import;
- calculation of the excise paid by means of purchase of control stamps which is not entered in box 47, but is an integral part of the tax base;
- no excise is calculated upon importation (goods not subject to excise, goods relieved from excise and carriage of excise goods accompanied by an excise document to an excise warehouse or to an excise license holder in an excise duty suspension arrangement. (code“99”).

The code from this Tax and Excise Code List is obtained by combining the first digit, which defines the calculation of the value added tax, with the second and third digits used to calculate the excise duty.

| Taxes and excise | Code |
|--|-------------|
| Value added tax and excise not calculated | 999 |
| VALUE ADDED TAX | |
| General tax rate 18% | 1 |
| Preferential tax rate 5% | 2 |
| Value added tax not calculated | 9 |
| EXCISE | |
| Mineral oils | |
| Aviation spirit from the commodity code 2710 11 31 00 | 10 |
| Motor spirit from the commodity codes 2710 11 51 00 and 2710 11 59 | 11 |
| Motor spirit from the commodity code 2710 11 41 00 | 12 |
| Motor spirit from the commodity codes 2710 11 45 00 and 2710 11 49 00 | 13 |
| Gas oils from the commodity codes from 2710 19 41 00 to 2710 19 49 90, for use as power fuel | 14 |
| Gas oils commodity codes from 2710 19 41 00 to 2710 19 49 90, for use as heating oil | 16 |
| Fuel oils from the commodity code 2710 19 61 00 to 2710 19 63 00 (Mazut 1) | 17 |
| Fuel oils from the commodity code 2710 19 65 00 to 2710 19 69 00 (Mazut 2) | 19 |
| Kerosene from the commodity codes 2710 19 21 00 and 2710 19 25 00, for use as power fuel | 71 |
| Kerosene from the commodity codes 2710 19 21 00 and 2710 19 25 00, for use as heating fuel | 72 |
| Luquified natural gas from the commodity codes 2711 12 11 00 to 2711 19 00 00 and methane from the code 2711 29 00 00, for use as heating fuel | 73 |
| Luquified natural gas from the commodity codes 2711 12 11 00 to 2711 19 00 00 and methane from the code 2711 29 00 00, for use as power fuel | 74 |
| Other oils from headings 2710 11 19 00 and 2710 19 81 00 to 2710 19 91 00 | 75 |

| | |
|---|----|
| Other oils from headings 3403 19 10 00, 3403 19 91 00, 3403 19 99 00, 3403 99 10 00 and 3403 99 90 00 | 76 |
| Petroleum coke from the commodity codes 2713 11 00 00 and 2713 12 00 00 | 77 |
| Tobacco products | |
| Cigars and cigarillos (Article 42, paragraph 2 (1) of the Excise Law) | 20 |
| Cigarettes (Article 42, paragraph 2 (2) of the Excise Law) | 21 |
| Fine chopped tobacco (Article 42, paragraph 2 (3) of the Excise Law) | 22 |
| Other smoking tobacco (Article 42, paragraph 2 (4) of the Excise Law) | 23 |
| Spirits, alcoholic beverages | |
| Ethyl alcohol (Article 36, paragraph 7 of the Excise Law) | 31 |
| Beer (Article 36, paragraph 1 of the Excise Law) | 32 |
| Sparkling wine (Article 36, paragraph 2 of the Excise Law) | 33 |
| Wine (Article 36, paragraph 3 of the Excise Law) | 34 |
| Other sparkling beverages (Article 36, paragraph 4 of the Excise Law) | 35 |
| Other non sparkling beverages (Article 36, paragraph 5 of the Excise Law) | 36 |
| Intermediate products (Article 36, paragraph 6 of the Excise Law) | 37 |
| Motor vehicles for transport of persons | |
| Motor vehicles of chapter 87 subject to excise duty of | 40 |
| Motor vehicles of chapter 87 not subject to excise duty | 99 |

BOX 34 - COUNTRY OF ORIGIN CODE

Enter in box 34 the codes used in box 15

BOX 36 - PREFERENCE

The code entered in this box is composed of three digits as follows:

) **First digit of the code**

| | |
|----------|-------------------------------|
| 1 | Tariff arrangement erga omnes |
| 3 | Tariff preferences |

b) Next two digits of the code

| | |
|-----------|--|
| 00 | None of the following |
| 10 | Tariff suspension (reduction or abolition of customs duties) |
| 15 | Tariff suspension (reduction or abolition of customs duties) with specified end-use |
| 18 | Tariff suspension (reduction or abolition of customs duties) with certificate confirming the special nature of the product |
| 19 | Temporary suspension for products imported with a certificate of airworthiness |
| 20 | Tariff quota |
| 23 | Tariff quota with specified end-use |
| 25 | Tariff quota with certificate confirming the special nature of the product |
| 28 | Tariff quota following outward processing |
| 40 | Special end-use resulting from the Customs Tariff |

c) Combinations of preference codes

| | |
|---------------|---|
| Box 36 | Use of tariff measures under Article 19 paragraph (3) items c) – g) of the Law |
|---------------|---|

| | |
|------------|--|
| 100 | Erga omnes customs duties (normal duty rates according to Article 19, paragraph 3, item c) of the Law. In these cases, a preferential Customs duty is not requested or does not exist. |
| 110 | Erga Omnes autonomous tariff suspension (reduction or abolition of customs duties). |
| 115 | Erga Omnes autonomous tariff suspension (reduction or abolition of customs duties) subject to the end use of the goods. Certain suspensions of code 110 are only granted subject to the goods' "end-use" pursuant Article 95 of the Law) |
| 118 | Erga Omnes autonomous tariff suspensions with certificate confirming the special nature of the product |
| 119 | Erga Omnes Temporary suspension for products imported with a certificate of airworthiness |
| 120 | Non preferential tariff quotas Includes WTO and autonomous tariff quotas, Erga Omnes and non-preferential origin related. |
| 123 | Non preferential tariff quotas subject to an end use Certain tariff quotas of code 123 are only granted subject to the goods' "end-use", pursuant to Article 95 of the Law. |
| 125 | Non preferential tariff quotas subject to a special certificate on a special product type |
| 128 | Erga Omnes tariff quotas which may be required if the previous procedure was the one of outward processing |
| 140 | Suspension (reduction or abolition) of import duties depending on the goods' end-use. All instances where reduced or zero customs duties are applied, are built in the commodity codes of the Customs tariff and have the following note: " <i>Classification in this subheading depending on the requirements prescribed under certain regulations</i> " |
| 300 | Preferential duty rate without additional conditions or limits (including ceilings) Application of the preferential duty rates under the relevant agreement. |
| 310 | Preferential agreements: tariff suspensions (reduction or abolition of customs duties). Application of the preferential duty rates under the relevant agreement where the reduced rates under autonomous tariff suspension are taken as basis for calculation. |
| 315 | Preferential agreements: tariff suspensions (reduction or abolition of customs duties) with specified end-use. Certain preferential suspensions (reduction or abolition of customs duties) of code 310 are only granted subject to the goods' "end-use"; special use pursuant to Article 95 of the Law. |
| 318 | Preferential rate based on special certificate |
| 320 | Preferential tariff quotas The preferential duty rates are only applicable within the limits of quotas |
| 323 | Preferential tariff quotas subject to an end use Certain preferential tariff quotas of code 320 are granted depending on the goods' end-use; special use pursuant to Article 95 of the Law. |
| 325 | Preferential tariff quotas based on special certificate confirming the special nature of the product |
| 340 | Preferential import duties subject to an end use of the goods |

BOX 37 - PROCEDURE

) Codes for first subdivision

The codes to be entered in this subdivision are four-digit codes, composed of a two-digit code representing the procedure requested, followed by a second two-digit code representing the previous procedure. The list of two-digit codes is given below.

"Previous procedure" means the procedure under which the goods were placed before being placed under the procedure requested.

Where the previous procedure is a warehousing procedure or temporary importation, or where the goods have come from a free zone, the relevant code for the previous procedure should be used only where the goods have not been placed under a customs procedure with economic impact (inward processing, outward processing or processing under customs control).

For example: re-export of goods imported under the customs inward processing procedure (suspension system) and subsequently placed under the customs warehousing procedure = 3151 (not 3171). (First operation = 5100; second operation = 7151: re-export = 3151).

Similarly, where goods previously temporarily exported are re-imported, placing under one of the abovementioned suspensive procedures is to be regarded as simple importation under that procedure. Indication of the 're-importation' aspect is to be given only when the goods are released for free circulation.

For example: re-importation and release for free circulation of goods exported under the customs outward processing procedure and placed under a customs warehousing procedure = 6121 (not 6171). (First operation: temporary export for outward processing = 2100; second operation: storage in customs warehouse = 7121; third operation: entry for free circulation = 6121).

The code marked in the list below with the letter (a) cannot be used as the first two digits of the procedure code, but only to indicate the previous procedure.

List of procedures

| Code | Procedure type |
|-----------|--|
| 00 | This code is used to indicate that there is no previous procedure (a) |
| 10 | Final export. |
| 11 | Export of compensating products obtained from equivalent goods under the inward processing procedure (suspension system) before entering import goods for the procedure. |
| 21 | Temporary export under the outward processing procedure. |
| 23 | Temporary export for return in the unaltered state. |
| 31 | Re-export |
| 40 | Release for free circulation |
| 41 | Release for free circulation under the inward processing procedure (drawback system) |
| 47 | Release for free circulation under the inward processing procedure (drawback system) in a free zone or free warehouse |
| 48 | Release for free circulation of replacement goods under the customs outward processing procedure prior to the export of the temporary export goods (previous import) |
| 51 | Inward processing (suspension system) |
| 53 | Temporary import |
| 56 | Inward processing (suspension system) in a free zone or free warehouse |
| 61 | Re-importation with release for free circulation |
| 71 | Placing of goods under the customs warehousing procedure |
| 78 | Entry of goods for a free zone or free warehouse |
| 91 | Entering goods for processing under customs control |
| 93 | Destruction (under customs control) |

b) Codes for second subdivision

1. This subdivision shall be completed for specific procedures, with a code composed of a letter followed by two digits, the use of which is mandatory, and where the letter identifies a category identified in the following manner:

Inward processing

xx

| | |
|--------------------|-----|
| Outward processing | Bxx |
| Relief | Cxx |
| Temporary import | Dxx |
| Other | Fxx |

Enter code "000" where no specific procedures are applied

Inward processing (IP)
(Article 128 of the Law)

| Procedure | Code |
|---|------|
| Import | |
| Goods placed under an IP procedure (suspension system) and intended for military use abroad | 02 |
| Goods placed under an IP procedure (drawback system) and intended for military use abroad | 06 |
| Export | |
| Compensating products placed under an IP procedure and intended for military use abroad | 53 |

Outward Processing (OP)
(Article 158 of the Law)

| Procedure | Code |
|---|------|
| Import | |
| Return of compensating products where duties were paid | B01 |
| Compensating products returning after repair under guarantee | B02 |
| Compensating products returning after replacement under guarantee | B03 |
| Compensating products returning after outward processing in case of end-use. | B04 |
| Compensating products returning with partial relief of customs duties when the cost of the processing operation is used for calculation of customs value (Article 402 of the Implementing Regulation) | B05 |
| Export | |
| Goods imported for inward processing exported for repair under outward processing | B51 |
| Goods imported for inward processing exported for replacement under guarantee | B52 |

Relief from import duties
(Article 8 and 193 to 198 of the Law)

| | Article | Code |
|--|-----------------------------|------|
| The armed forces of the Contracting parties to the North Atlantic Treaty | 8 | 01 |
| International agreements entered into, accepted or ratified by the Republic of Macedonia | 8 | 02 |
| Heads of foreign states and chief representatives of heads of foreign states on special missions, as well as members of their company, on items intended for official or personal use | 193 paragraph (1) item 1 | 03 |
| International and interstate organisations established in the Republic of Macedonia i.e. with representative offices in the Republic of Macedonia, for the period of their appointment in the Republic of Macedonia, on items for official use | 193 paragraph (1) item 2 | 04 |
| Diplomatic and consular representative offices of foreign states in the Republic of | 193 (1) | 05 |

| | | |
|---|-------------------------------|----|
| Macedonia, on items for official use | item 3 | |
| Heads of foreign diplomatic representative offices in the Republic of Macedonia and members of their immediate families, on items intended for personal use | 193 paragraph (1) item 4 | 06 |
| Diplomatic staff of foreign diplomatic representative offices in the Republic of Macedonia and members of their immediate families, on items intended for their personal use | 193 paragraph (2) item 1 | 07 |
| Consular staff of foreign consular representative offices in the Republic of Macedonia and members of their immediate families, on items intended for their personal use | 193 paragraph (2) item 2 | 08 |
| The staff of foreign diplomatic and consular representative offices in the Republic of Macedonia for household items imported within a period of 12 months from their arrival in the Republic of Macedonia | 193 paragraph (2) item 3 | 09 |
| Travellers from the country on items of minor value | 194 paragraph (1) item 2 | 10 |
| Citizens of the Republic of Macedonia and foreign citizens, on items of non-commercial nature of minor value send from abroad by private individual | 194 paragraph (1) item 3 | 11 |
| Citizens of the Republic of Macedonia and foreign citizens, on medications for personal use that they carry with them or receive as consignments from abroad | 194 paragraph (1) item 4 | 12 |
| Disabled persons, on special equipment and technical aids that they use for living or work purposes, as well as on spare parts for the use of such equipment and aids, except for automobiles, provided they enter or receive them from abroad for personal use | 194 paragraph (1) item 5 | 13 |
| Disabled persons with first and second level of disability who after having undergone professional rehabilitation have gained capacity for certain activities, on equipment which is not manufactured in the Republic of Macedonia | 194 paragraph(1) item 6 | 14 |
| Citizens of the Republic of Macedonia and foreign citizens with approved permanent residence in the Republic of Macedonia, on personal items inherited abroad | 194 paragraph (1) item 8 | 15 |
| Citizens of the Republic of Macedonia living in the border belt, on herbal and animal products (items) produced on their properties in the border area of the neighbouring country, as well as on offspring and other products acquired from livestock that they keep on those properties for agricultural activities, grazing or wintering | 194 paragraph (1) item 9 | 16 |
| Citizens of the Republic of Macedonia, students and pupils who receive education abroad, as well as foreign students and pupils who receive their education in the Republic of Macedonia, on educational aids brought brought in by themselves from abroad and intended for personal use | 194 paragraph (1) item 10 | 17 |
| Citizens of the Republic of Macedonia and foreign citizens, on decorations, medals, trophies, memorabilia and similar items of symbolic nature that they receive abroad at competitions, exhibitions and events of international significance | 194 paragraph (1) item 11 | 18 |
| Scientists, authors and artists for their own works entered from abroad | 194 paragraph (1) item 12 | 19 |
| State administration authorities or registered humanitarian or welfare organisations, on goods intended for free distribution to victims of natural or other disasters or on goods remaining the ownership of such organisations intended for free disposal to the victims of such disasters | 195 paragraph (1) item 1 | 20 |
| Registered humanitarian or welfare organisations, on goods imported from abroad for the purpose of carrying out their humanitarian activities; | 195 paragraph (1) item 2 | 21 |
| Firefighting organisations and other rescue services, on technical firefighting equipment and rescue equipment, firefighting vehicles and other rescue vehicles and spare parts which upon importation are specifically intended for firefighting and rescue activities; | 195 paragraph (1) item 3 | 22 |
| Public museums and public art galleries, on collections and art items; | 195 paragraph (1) item 4 | 23 |
| Public libraries, on library material; | 195 paragraph | 24 |

| | | |
|--|------------------------------|----|
| | (1) item 5 | |
| Public archives - on reproduced archive material; | 195 paragraph (1) item 6 | 25 |
| Disabled persons' organisations, on specific equipment, devices, instruments and technical aids, except passenger motor vehicles, as well as spare parts and consumables for such equipment, devices, instruments and technical aids. | 195 paragraph (1) item 7 | 26 |
| Equipment and spare parts (except vehicles and office stationary) based on a deposit by a foreign person | 196 paragraph (1) item 1 | 27 |
| Imported items of educational, scientific and cultural character, as per the regulation referred to in Article 199 of this Law, as well as scientific instruments and devices and their spare parts that are imported for non-commercial purposes and are not manufactured in the Republic of Macedonia; | 196 paragraph (1) item 2 | 28 |
| Therapeutic substances of human origin and blood-grouping and tissue-typing reagents | 196 paragraph (1) item 3 | 29 |
| Laboratory animals and biological or chemical substances intended for research | 196 paragraph (1) item 4 | 30 |
| Samples of goods of minor value | 196 paragraph (1) item 5 | 31 |
| Printed advertising material | 196 paragraph (1) item 6 | 32 |
| Products for use at fairs, trade exhibitions or similar events; | 196 paragraph (1) item 7 | 33 |
| Imported goods which are to undergo examination, research, analysis or tests; | 196 paragraph (1) item 8 | 34 |
| Trademarks, patterns or designs and their supporting documents, as well as applications for recognition of patents for invention or the like, which are submitted to organizations specializing in the protection of copyrights or the protection of industrial property rights | 196 paragraph (1) item 9 | 35 |
| Tourist promotional material | 196 paragraph (1) item 10 | 36 |
| Pharmaceutical products for sanitary or veterinarian use at international sport events organised in the Republic of Macedonia; | 196 paragraph (1) item 11 | 37 |
| Ancillary materials for the stowage and protection of goods during their transport; | 196 paragraph (1) item 12 | 38 |
| Litter, fodder and feedingstuffs for animals during their transport; | 196 paragraph (1) item 13 | 39 |
| Materials for the construction, upkeep or decoration of memorials to, or cemeteries for war victims | 196 paragraph (1) item 14 | 40 |
| Coffins containing bodies, funerary urns containing ashes and ornamental funerary articles. | 196 paragraph (1) item 15 | 41 |
| Documents sent free of charge to the state authorities; | 197 paragraph (1) item 1 | 42 |
| Publications of foreign governments and publications of official international bodies intended for distribution free of charge; | 197 paragraph (1) item 2 | 43 |
| Items to be submitted as evidence or for like purposes to the courts or other state authorities | 197 paragraph (1) item 3 | 44 |
| Specimen signatures and printed circulars concerning signatures sent as part of customary exchanges of information between public services or banks | 197 paragraph (1) item 4 | 45 |
| Official printed materials sent to the National Bank of the Republic of Macedonia; | 197 paragraph (1) item 5 | 46 |
| Reports, statements, notes, prospectuses, application forms and other documents drawn up by companies registered in a third country and sent to the bearers or subscribers of securities issued by such companies; | 197 paragraph (1) item 6 | 47 |

| | | |
|--|--|-----|
| Recorded media – data carriers (punched cards, sound recordings, microfilms, etc.) used for the transmission of information sent free of charge to the addressee, in so far as importation of those media – data carriers does not give rise to abuses or to major distortions of competition; | 197 paragraph (1) item 7 | 48 |
| Files, archives, printed forms and other documents to be used at international meetings, conferences or congresses, as well as reports on such gatherings; | 197 paragraph (1) item 8 | 49 |
| Plans, technical drawings, drawings, descriptions and other similar documents imported with a view to obtaining or executing orders in third countries or to participating in a competition held in the customs area; | 197 paragraph (1) item 9 | 50 |
| Documents to be used in examinations held in the customs area by institutions set up in third countries | 197 paragraph (1) item 10 | 51 |
| Printed forms to be used as official documents in the international movement of vehicles or goods, within the framework of international conventions | 197 paragraph (1) item 11 | 52 |
| Printed forms, labels, tickets and similar documents sent by transport undertakings or by undertakings of the hotel industry in a third country to travel agencies set up in the customs area | 197 paragraph (1) item 12 | 53 |
| Used printed forms and tickets, bills of lading, way-bills and other commercial or office documents | 197 paragraph (1) item 13 | 54 |
| Official printed forms from third countries or international authorities, and printed materials conforming to international standards sent for distribution by third country associations to corresponding associations with registered offices in the customs area | 197 paragraph (1) item 14 | 55 |
| Photographs, slides and stereotype mats for photographs, whether or not captioned, sent to press agencies or newspaper or magazine publishers | 197 paragraph (1) item 15 | 56 |
| Goods received as gift from international donors, as well as imported goods bought by state authorities, municipalities and the city of Skopje and public legal entities with the money assets received as gift | 198 paragraph (1) item 1 | 57 |
| Goods intended to be used for the implementation of projects financed with funds obtained on the basis of a donation contract, concluded between Republic of Macedonia and foreign donors, provided that the contract stipulates that the donated finances shall not be used for payment of import duties, as well goods intended to be used for the implementation of projects financed within the framework of the Instrument for Pre-accession Assistance (IPA), which is implemented under the conditions of decentralized management, and for the part of the national co-financing funds secured either from the Budget of Republic of Macedonia or as a loan. | 198 paragraph (1) item 2 | 58 |
| Goods used as equipment in Technological Industrial Development Zones | Art. 42 of the Law for TIDZ | C60 |
| Election materials | Art. 11 paragraph (1) of the Electoral Code | C61 |
| Sports federations of Republic of Macedonia for sports equipment and props received as a gift from foreign donors, as well as imported sports equipment and props purchased with funds received as a gift | 195 paragraph (1) item 8 | C62 |
| Consignments of negligible value dispatched from abroad to consignees in the country | 196 paragraph (1) item 16 | 63 |

| | | |
|---|---|-----|
| Goods intended to be used for the construction of road section Miladinovci - Stip and road section Kicevo - Ohrid C64 | Article 16 paragraph (1) of the Law for implementation of infrastructure projects for construction of road section Miladinovci - Stip and road section Kicevo – Ohrid | C64 |
| Equipment used for purpose of scientific research and innovation activity | Art. 196 paragraph (1) item 17 | C65 |

Temporary Importation
(Law and Implementing Regulation)

| Procedure | Implementing Regulation Article | Code |
|--|---------------------------------|------|
| Pallets | 368 | D01 |
| Containers | 369 | D02 |
| Means of transport | 370 | D03 |
| Personal effects and goods for sporting purposes imported by travellers | 375 | D04 |
| Welfare material upon disasters | 376 | D06 |
| Medical, surgical and laboratory equipment | 377 | D07 |
| Animals | 378 | D08 |
| Goods intended for activities in keeping with the particularities of the frontier zone | 378 | D09 |
| Sound, image or data carrying media | 379 | D10 |
| Publicity material | 379 | D11 |
| Professional equipment | 380 | D12 |
| Pedagogic material and scientific equipment | 381 | D13 |
| Packings, full | 382 | D14 |
| Packings, empty | 382 | D15 |
| Moulds, dies, blocks, drawings, sketches, measuring, checking and testing instruments and other similar articles | 383 | D16 |
| Special tools and instruments | 383 | D17 |
| Goods to be subjected to tests | 384() | D18 |
| Goods subject to tests, in connection with a sales contract | 384(b) | D19 |
| Goods used to carry out tests | 384(c) | D20 |
| Samples | 385 | D21 |
| Replacement products | 386 | D22 |
| Goods to be exhibited or used at a public event | 387(1) | D23 |
| Goods for approval (two months) | 387(2) | D24 |
| Works of art, collectors' items and antiques | 387(3) | D25 |
| Goods imported with a view to their sale by auction | 387(3b) | D26 |

| | | |
|---|--------|-----|
| Spare parts, accessories and equipment | 388 | D27 |
| Goods imported in particular situations having no economic effect | 389(b) | D28 |
| Goods imported occasionally and for a period not exceeding three months | 389() | D29 |

| | Implementing Regulation Article | Code |
|--|--|-------------|
| Temporary importation with partial relief from import duties | 155 | D51 |

Other

| Procedure | Code |
|--|-------------|
| Import | |
| Relief from import duties for returned goods (Article 201 of the Law) | F01 |
| Relief from import duties for returned goods (Special circumstances provided for in Article 429 (2) of the Regulation(repair or restoration) | F03 |
| Compensatory products which are being returned after having been previously exported or re-exported (Article 203 of the Law) | F04 |
| Processing under customs control where the economic conditions are deemed to be fulfilled (Article 364 (1) of the Regulation) | F11 |
| Release for free circulation of goods for events or for sale placed under temporary importation procedure, applying the elements of calculation in force at the moment of acceptance of the declaration for free circulation | F41 |
| Release for free circulation of compensating products when their own customs duties are to be applied (Article 136() of the Law) | F42 |
| Release for free circulation of goods placed under an inward processing procedure, or release for free circulation of compensating products without compensatory interests (Article 330 paragraph 4 of the Regulation) | F43 |
| Export | |
| Exports for military use | F51 |

BOX 40 - SUMMARY DECLARATION/PREVIOUS DOCUMENT

A total of 26 characters may be entered in this box (an..26).

Each code is composed of three components, which are separated by dashes (-). The first component (having one character) consists of three different letters and is used to distinguish between the three categories mentioned below. The second component (having three characters), which consists of a combination of digits and/or letters, serves to identify the type of document. The third component (having 20 characters) represents the particulars needed to identify the document, either its identification number or another recognisable reference.

- The first component (a1):
 - the summary declaration, represented by "X",
 - the initial declaration, represented by "Y",
 - the previous document, represented by "Z".
- The second component (an..3):
 - Choose the abbreviation for the document from the "list of abbreviations for documents".

This list includes the code "CLE", which stands for "date and reference of the entry of the goods in the records". (88 paragraph (1) item (c) of the Law). The date is coded as follows: yyyymmdd

3. The third component (an..20):

The identification number or another recognisable reference of the document is inserted here.

For example:

- The previous document is a T1 transit document with the number "238544". The code will therefore be "Z-821-238544". ("Z" for previous document, "821" for the transit procedure and "238544" for the document's registration number)
- A cargo manifest bearing the number "2222" is used as a summary declaration. The code will be "X-785-2222". ("X" for the summary declaration, "785" for the cargo manifest and "2222" for the manifest's identification number).
- Goods were entered in the records on 14 February 2005. The code will therefore be "Y-CLE-20050214-5" ("Y" to show there was an initial declaration, "CLE" for "entry in the records", "20050214" for the date of entry, "2005" identifying the year, "02" the month, "14" the day and "5" for the reference of the entry in the records).

List of abbreviations for documents

| | |
|---|------------|
| Container list | 235 |
| Loading list (delivery note) | 270 |
| Packing list | 271 |
| Proforma invoice | 325 |
| Summary declaration for temporary storage | 337 |
| Entry summary declaration | 355 |
| Commercial invoice | 380 |
| House waybill | 703 |
| Master bill of lading | 704 |
| Bill of lading | 705 |
| CIM consignment note (rail) | 720 |
| Road list "SMGS" | 722 |
| Road consignment note "CMR" | 730 |
| Air waybill "AWB" | 740 |
| Master air waybill "AWB" | 741 |
| Despatch note (post parcels) | 750 |
| Multimodal/combined transport document | 760 |
| Cargo manifest | 785 |
| Bordereau | 787 |
| Transit declaration (T-) | 820 |
| Transit Declaration (T1) | 821 |
| Transit Declaration (T2) | 822 |
| Control document (T5) | 823 |
| TIR carnet | 952 |
| ATA carnet | 955 |
| Reference/date of entry of the goods in the records | CLE |
| Export declaration | EX |
| Information sheet INF3 | IF3 |
| Information sheet INF8 | IF8 |

| | |
|---------------------------------------|------------|
| Import declaration | IM |
| Cargo manifest – simplified procedure | MNS |
| Other | ZZZ |

If the above document is drawn up using the SAD, the abbreviation will be identical with the codes specified for the first subdivision of box 1 of the SAD used as a previous document.

BOX 43 - VALUATION METHOD

The following codes are used subject to the methods used for the determination of the customs value of imported goods:

| Code | Relevant Article of the Law | Method |
|----------|-----------------------------|--|
| 1 | 28 | Transaction value of imported goods |
| 2 | 29 | Transaction value of identical goods |
| 3 | 30 | Transaction value of similar goods |
| 4 | 32 | Deductive value method |
| 5 | 33 | Computed value method |
| 6 | 34 | Value based on the data available ("fall-back" method) |

BOX 44 - ADDITIONAL INFORMATION, DOCUMENTS PRODUCED, CERTIFICATES AND AUTHORISATIONS

1. Additional information

A five-digit code is used to encode additional information of a customs nature. This code is followed by the additional information unless certain legislation provides for the code to be used in place of the text.

Example: In a simplified export procedure, copy 3 must contain the information "simplified export procedure". (Article 197 paragraph (3) of the Regulation). Therefore "Simplified exportation - 30100" should be entered in box 44.

Certain additional information may be entered in boxes other than box 44. However, such additional information should be coded according to the same rules as the information to be entered in box 44. Where the box in which information is to be entered is not specified, that information is to be entered in box 44.

A list containing a variety of additional information is given in the table below.

Additional information—code

General category—Code 0

| Legal basis | Subject | Additional information | Code |
|---|---|----------------------------|--------------|
| Article 312 paragraph 3 of the Regulation | Application for authorisation made by means of a declaration for a customs procedure with economic impact | "Simplified authorisation" | 00100 |

On import - Code IXXXX

| Legal basis | Subject | Additional information | Code |
|---|---|-------------------------------|--------------|
| Article 361 paragraph 1 of the Regulation | Completion of inward processing (suspension system) | IP/S goods | 10200 |
| Article 361 paragraph 2 | Completion of inward processing (suspension system) (specific | IP/S goods, Commercial policy | 10300 |

| | | | |
|-------------------------------|---|------------|--------------|
| of the Regulation | commercial policy measures) | | |
| Article 362 of the Regulation | Completion of inward processing (drawback system) | IP/D goods | 10400 |
| Article 394 of the Regulation | Temporary admission | "TA goods" | 10500 |

On export–Code 3

| Legal basis | Subject | Additional information | Code |
|---|------------------------------------|--|--------------|
| Article 197 paragraph (3) of the Regulation | Incomplete export declaration | "Simplified exportation" | 30100 |
| Article 202 paragraph (4) of the Regulation | Local clearance procedure | Simplified exportation" with the number of the authorisation | 30200 |
| 408 paragraph (3) of the Regulation | The desire to have copy 3 returned | "RET-EXP" | 30400 |

2. Documents produced, certificates and authorisations

List of “ ” codes (excise)

| Code | Description of code | Data to be entered |
|-------------|--|-----------------------------------|
| 01 | Excise document - excise duty suspension arrangement | no./YYYY |
| 31 | Relief from excise duty | Article |
| 44 | Evidence for wholly denaturated alcohol | no./YYYY |
| 46 | Evidence for markin mineral oil for heating purposes | no./YYYY |
| 99 | Other | Document description/ no./YYYY |

Note: In the column “Data to be entered”the symbols below have the following meaning:

“no./YYYY”: reference number/year

“Article”: enter theArticle/paragraph/item of the relief from excise (for example, when Article 25 paragraph 1 item 1 of the Excise Law applies, enter “25/1/1”);

List of “E” codes (economic impact procedure)

| Code | Description of code | Data to be entered |
|-------------|---|---------------------------|
| 01 | Inward processing authorisation | Cust.auth./ no./YYYY |
| 05 | Inward processing simplified authorisation | Cust.auth./ no./YYYY |
| 09 | Economic impact (Inward processing) | code* |
| 21 | Auhtorisation for processing under customs control | Cust.auth./ no./YYYY |
| 25 | Simplified authorisation for processing under customs control | Cust.auth./ no./YYYY |
| 29 | Economic impact (processing under customs control) | code** |
| 31 | Outward processing authorisation | Cust.auth./ no./YYYY |
| 35 | Outward processing simplified authorisation | Cust.auth./ no./YYYY |
| 41 | End-use (accompanying a customs declaration) | Cust.auth./ type/no./YYYY |
| 45 | End-use authorisation | Cust.auth./ no./YYYY |
| 51 | Temporary import authorisation | Cust.auth./ no./YYYY |
| 55 | Simplified auhtorisation for temporary import with partial | Cust.auth./ no./YYYY |

| | | |
|-----------|---|-----------------------------------|
| | relief of import duties | |
| 56 | Simplified authorisation for temporary import with full relief of import duties | Article/66/2005 |
| 99 | Other | Document description/ no./YYYY |

Note: In the column “Data to be entered” the symbols below have the following meaning:

| | |
|------------------------------|---|
| “Cust.auth./ no./YYYY”: | Customs authority code/authorisation reference number/year |
| “Cust.auth./ type/no./YYYY”: | Customs authority code/type (for example, “S”, “R”...) /SAD registration number/year of registration |
| “Article”: | enter the Article/paragraph/item of the Regulation, to which the relief refers to; |
| “code*”: | code of economic impact procedure from Annex 44, Section D of the Regulation, where the first two places indicate the economic impact code (for example, (09)(30/01)); |
| “code**”: | code of economic impact procedure from Annex 53, Section A of the Regulation, where the number of the table is entered, for example (29)(5). |

List of “F” codes (invoice documents)

| Code | Description of code | Data to be entered |
|------------|---|--------------------------------|
| F10 | Invoice | no./YYYY |
| F13 | Proforma invoice | no./YYYY |
| F20 | Declaration of value of goods | no./YYYY |
| F40 | Calculation of duties as per the attached | no./YYYY |
| F90 | SAD produced as an invoice | Cust.auth./ type/no./YYYY |
| F99 | Other | Document description/ no./YYYY |

Note: In the column “Data to be entered” the symbols below have the following meaning:

| | |
|------------------------------|--|
| “no./YYYY”: | reference number/year |
| “Cust.auth./ type/no./YYYY”: | Customs authority code/type (for example, “S”, “R”...) /SAD registration number/year of registration |

Where code “F90” is used, also present the invoices which are accompanying the SAD.

List of “G” codes (guarantee)

| Code | Description of code | Data to be entered |
|------------|--|--------------------|
| G01 | Comprehensive guarantee under Article 204 paragraph (1) of the Law | tax.no./ref.no. |
| G99 | Comprehensive guarantee under Article 204 paragraph (3) of the Law | tax.no./ref.no. |

Note: In the column “Data to be entered” the symbols below have the following meaning:

| | |
|-------------------|---|
| “tax.no./ref.no.” | tax number of the holder of guarantee/guarantee reference number at the customs authority |
|-------------------|---|

List of “I” codes (statements/applications)

| Code | Description of code | Data to be entered |
|------------|--|--------------------|
| I10 | Declaration for termination of procedure started before 01.01.2006 | no./YYYY |

| | | |
|------------|--|-----------------------------------|
| I20 | Declaration of recording import duties in the accounting records of the customs authority on a date other than the date of acceptance of the customs declaration | dd/mm/YYYY |
| I23 | Declaration for successive clearance | no./YYYY |
| I24 | Application for removal, relocation of goods | no./YYYY |
| I25 | Application for single import duty | no./YYYY |
| I26 | Request for application of Article 93 of the Law (classification under a commodity code with highest import duty) | no./YYYY |
| I30 | Declaration of purpose for usage of fuel | no./YYYY |
| I99 | Other | Document description/ no./YYYY |

Note: In the column “Data to be entered” the symbols below have the following meaning:

“dd/mm/YYYY”: day/month/year,

“no./YYYY”: reference number of Statement (application)/year

List of “O” codes (other presented documents)

| Code | Description of code | Data to be entered |
|-------------|---|-----------------------------------|
| 10 | Declaration of value (D.V.1) | |
| 11 | Loading list | no./YYYY |
| 12 | Insurance policy | no./YYYY |
| 13 | Bill of lading | no./YYYY |
| 14 | Airwaybill“AWB” | no./YYYY |
| 15 | Specifications of goods | no./YYYY |
| 26 | SAD copy | Cust.auth./ type/no./YYYY |
| 30 | Copy of annuled SAD after a completed procedure | Cust.auth./ type/no./YYYY |
| 41 | Packing list | no./YYYY |
| 42 | “CIM” consignment note (rail) | no./YYYY |
| 43 | Road list “SMGS” | no./YYYY |
| 44 | Road consignment note “CMR” | no./YYYY |
| 45 | Despatch note (post parcels) | no./YYYY |
| 46 | Multimodal/combined transport document | no./YYYY |
| 47 | Cargo manifest | no./YYYY |
| 48 | Bordereau | no./YYYY |
| 49 | Transit Declaration (T1) | no./YYYY |
| 50 | TIR carnet | no./YYYY |
| 51 | ATA carnet | no./YYYY |
| 52 | Information sheet INF3 | no./YYYY |
| 53 | Information sheet INF8 | no./YYYY |
| 54 | Cargo manifest - simplified procedure | no./YYYY |
| 99 | Other | Document description/ no./YYYY |

Note: In the column “Data to be entered” the symbols below have the following meaning:

“no./YYYY”: identification number or another recognisable reference of the document / year of the document;

“Cust.auth./ type/no./YYYY”: Customs authority code/type (for example, “S”, “R”...) /SAD registration number/year of registration

List of codes containing mark “P“, “ “, “I“, “ “ and “N“ (acknowledgements/certificates of origin and other confirmations /certificates/permissions/permits/decisions/authorisations)

| Code | Code description | Data to be entered |
|--|---|---------------------------|
| Documents presented as proofs of origin | | |
| P01 | Movement Certificate EUR.1 | No./GGGG |
| P02 | LT-EUR.1. Long-Term Movement Certificate | No./GGGG |
| P03 | Certificate EUR.2 | No./GGGG |
| P04 | Certificate of Origin (non-preferential origin) | No./GGGG |
| P05 | Certificate of Origin (Form) (preferential origin) | No./GGGG |
| P06 | Invoice declaration | No./GGGG |
| P07 | Invoice declaration made out by an approved exporter | No./GGGG |
| P08 | Confirmation of direct transport | No./GGGG |
| P09 | Other proofs of origin | No./GGGG |
| P10 | Other documents | No./GGGG |
| Trade policy measures | | |
| P21 | Tobacco Quality Control Certificate issued by the Tobacco Institute | No./GGGG |
| P22 | Decision on regionalization of quality wines, quantity and geographic origin, issued by a competent authority of the Ministry of Agriculture, Forestry and Water Economy | No./GGGG |
| P23 | Wine Quality Control Certificate issued by the Wine Institute | No./GGGG |
| P26 | Decision on authorized import of cement, issued by the Institute for Analysis of Materials and Development of New Technologies Skopje and the Civil Engineering Institute “Macedonia” Skopje (institutions competent for conformity attestation for cement) | No./GGGG |
| P33 | Confirmation of executed obligatory examination issued by the Plants Protection Institute | No./GGGG |
| P35 | Protocol on the minimum technical requirements issued by the State Market Inspectorate | No./GGGG |
| P47 | Import on the basis of permit issued by the Ministry of Interior or Ministry of Defense | No./GGGG |
| P52 | Import on the basis of permit for procurement and installation of radio station, issued by the Agency for Electronic Communications | No./GGGG |
| P57 | Authorisation for import of radio stations, issued by the Agency for Electronic Communications | No./GGGG |
| P66 | Authorisation for deferred payment of customs debt | No./GGGG |
| E001 | Authorisation for export of seeds and seeding material | Ref.no. |
| E002 | Authorisation for export of trunks of walnut, cherry and chestnut trees | Ref.no. |
| E004 | Decision granting D8 Export Permit | Ref.no. |
| E005 | Permit for Export of Precursors | Ref.no. |
| E012 | Permit for removal and export of goods of cultural heritage | Ref.no. |
| E016 | Certificate for removal and export of unprotected cultural goods | Ref.no. |
| E017 | Authorisation for export of trunks, fire-wood and other products of wood | Ref.no. |
| E019 | Permit for export of different products of chemical industry and peroxoles of inorganic acids and metals etc. | Ref.no. |

| | | |
|-------------|--|---------|
| E021 | Authorisation for transfer of weapons and ammunitions at export | Ref.no. |
| E022 | Authorisation for transport of weapons and ammunitions at export | Ref.no. |
| E024 | Authorisation for transport of explosive substances at export | Ref.no. |
| E025 | Permit for export of new and used technical goods with incorporated refrigeration systems | Ref.no. |
| E036 | Permit for business including operation with sources of ionizing radiation, presented in export procedure | Ref.no. |
| E037 | Authorisation for transfer of monetary gold from the Republic of Macedonia | Ref.no. |
| E038 | Permit for export of waste materials | Ref.no. |
| E040 | Authorisation for export of medicines | Ref.no. |
| E041 | Authorisation for export of medical aids | Ref.no. |
| E042 | Authorisation for export of dangerous and other chemical substances | Ref.no. |
| E044 | Permit for export of endangered and protected wild flora, fungi and animals and their parts | Ref.no. |
| E048 | Permit for export of Molybdenum ore and concentrates | Ref.no. |
| E050 | Permit for export of narcotic drugs and psychotropic substances | Ref.no. |
| I002 | Authorisation for import of plants protection products | Ref.no. |
| I003 | Authorisation for import of fertilizers | Ref.no. |
| I004 | Authorisation for import of seed and seeding material | Ref.no. |
| I005 | Confirmation of executed organoleptic examination and taken samples | Ref.no. |
| I006 | Authorisation for import of reproduction material for forest species of trees | Ref.no. |
| I007 | Consent for the consignment of food, products and materials that come in contact with foods to enter into the territory of the Republic of Macedonia | Ref.no. |
| I008 | Consent for customs clearance of items for general use | Ref.no. |
| I009 | Entry document for reproductive animals and breeding material | Ref.no. |
| I010 | Permit for import of precursors | Ref.no. |
| I012 | Decision granting D8 Import Permit | Ref.no. |
| I013 | Acknowledgement of single vehicle identification | Ref.no. |
| I014 | Authorisation for type of vehicle | Ref.no. |
| I015 | Confirmation of conformity of single examined vehicle | Ref.no. |
| I016 | Decision for registration/rejection for registration in the Register of the Metrology Bureau, presented in import procedure | Ref.no. |
| I019 | Permit for import of different products of chemical industry | Ref.no. |
| I020 | Permit for import of used tires | Ref.no. |
| I024 | Authorisation for import of fishnet for commercial fishing | Ref.no. |
| I025 | Permit for import of new technical goods containing refrigeration system | Ref.no. |
| I026 | Permit for import of used technical goods containing refrigeration system | Ref.no. |
| I031 | Authorisation for transfer of weapons and ammunitions at import | Ref.no. |
| I032 | Authorisation for transport of weapons and ammunitions presented at import | Ref.no. |
| I033 | Authorisation for procurement (transfer) of explosives and explosive materials at import | Ref.no. |
| I034 | Authorisation for transport of explosive materials in import | Ref.no. |

| | | |
|------------------------|---|----------|
| | procedure | |
| I036 | Permit for business including operation with sources of ionizing radiation, in import procedure | Ref.no. |
| I037 | Authorisation for transfer of monetary gold in the Republic of Macedonia | Ref.no. |
| I038 | Permit for import of waste materials | Ref.no. |
| I040 | Authorisation for import of medicines | Ref.no. |
| I041 | Authorisation for import of medical aids | Ref.no. |
| I042 | Authorisation for import of dangerous and other chemical substances | Ref.no. |
| I043 | Permit for import of asbestos minerals | Ref.no. |
| I044 | Permit for import of endangered and protected wild plants, fungi and animals their parts | Ref.no. |
| I045 | Approval for customs clearance of cosmetics | Ref.no. |
| I046 | Authorisation for import of medical preparations | Ref.no. |
| I047 | Document concerning veterinary examination of animal feed products, in import | Ref.no. |
| I048 | Permit for import of Molybdenum ores and concentrates | Ref.no. |
| I050 | Permit for import of narcotic drugs and psychotropic substances | Ref.no. |
| T001 | License for business including operation with sources of ionizing radiation, in transit procedure | Ref.no. |
| T002 | Authorisation for (transfer) of weapons and ammunitions under transit | Ref.no. |
| T003 | Authorisation for transport of weapons and ammunitions under transit | Ref.no. |
| T005 | Authorisation for transport of explosive substances under transit | Ref.no. |
| T010 | Permit for transport/transit of dangerous substances | Ref.no. |
| T038 | Permit for transit of waste materials | Ref.no. |
| N100 | CITES Permit | Ref.no. |
| N101 | Permit for import of hazardous waste (Basel Convention) | Ref.no. |
| N640 | Veterinary Entry Document for live animals | Ref.no. |
| N851 | Documents concerning the health security during movement of plants | Ref.no. |
| N853 | Veterinary Entry Document for products of animal origin | Ref.no. |
| Other documents | | |
| P67 | Certificate of the Ministry of Agriculture, Forestry and Water Economy | No./GGGG |
| P68 | Certificate of the Ministry of Education and Science | No./GGGG |
| P69 | Certificate of the Ministry of Justice | No./GGGG |
| P70 | Certificate of the Ministry of Finance | No./GGGG |
| P71 | Certificate of the Ministry of Foreign Affairs | No./GGGG |
| P72 | Certificate of the Ministry of Health | No./GGGG |
| P73 | Certificate of the Ministry of Economy | No./GGGG |
| P74 | Certificate of the Ministry of Interior | No./GGGG |
| P75 | Certificate of the Ministry of Defense | No./GGGG |
| P76 | Certificate of the Ministry of Culture | No./GGGG |
| P77 | Certificate of the Ministry of Labour and Social Policy | No./GGGG |
| P78 | Certificate of the Ministry of Environment and Physical Planning | No./GGGG |
| P79 | Certificate of the Ministry for Local Self Government | No./GGGG |
| P80 | Certificate of the Ministry of Transport and Communications | No./GGGG |
| P81 | Decision of the Government of the Republic of Macedonia | No./GGGG |
| P82 | License for export of products of iron and steel in the EU, issued by the Ministry of Economy | No./GGGG |

| | | |
|------------|---|----------------------------------|
| P83 | Binding Tariff Information | No./GGGG |
| P84 | Binding Origin Information | No./GGGG |
| P85 | Goods Equivalence Certificate | No./GGGG |
| P86 | Export permit for export of dual use goods | No./GGGG |
| P87 | End-Use Certificate (Dual-Use goods) | No./GGGG |
| P88 | Specification | No./GGGG |
| P89 | Declaration | No./GGGG |
| P90 | Rate of yield for manufacture of final products | No./GGGG |
| P91 | Request/Application | No./GGGG |
| P92 | Insurance Policy | No./GGGG |
| P93 | Guarantee | No./GGGG |
| P94 | Court registration | No./GGGG |
| P95 | Quota Decision/Authorisation | No./GGGG |
| P96 | Power of Attorney | No./GGGG |
| P97 | Certificate of quality of the petroleum coke | |
| P99 | Other documents | Document description No./GGGG |

Note:

The box 44 of the SAD is filled in with code proceeded by letter indicating the customs procedure to which the code refers. The letter I indicates import procedure, the letter E indicates export procedure and the letters T, N and P are used for several procedures.

In the column “Data to be entered” the symbols below have the following meaning:

no./YYYY: number of certificates/consents/licenses/decisions/authorisations/year.

Ref.no. reference number of certificates/consents/licenses/decisions/authorisations issued by a competent authority where the code for the certificates/consents/licenses/decisions/authorisations is used for the first four places, followed by YYYY/mm/dd for the fifth to the twelfth place and the thirteenth to the eighteenth place are for the ordinal number of the certificates/consents/licenses/decisions/authorisations.

List of “S” codes (simplified procedures)

| Code | Description of code | Data to be entered |
|-------------|--|-----------------------------------|
| S10 | Authorised consignor | Auth.no./YYYY |
| S11 | Incomplete declaration | |
| S12 | Additional form with incomplete declaration | |
| S13 | Additional form with simplified declaration procedure | Auth.no./YYYY |
| S14 | Additional declaration in local clearance | Auth.no./YYYY |
| S16 | Additional declaration changing information, made out by means of electronic data processing technique | Auth.no./YYYY |
| S21 | Simplified declaration procedure | Auth.no./YYYY |
| S22 | Local clearance | Auth.no./YYYY |
| S40 | Authorised consignee | Auth.no./YYYY |
| S99 | Other | Document description/ no./YYYY |

Note: In the column “Data to be entered” the symbols below have the following meaning:

“Auth.no./YYYY”: reference number/year of simplified procedure authorisation

List of codes for Box 44 (in the part marked with “Code”) – Regimes of export or import under the Decision on classification of goods on the regimes of export and import

| Box 44 (in the part marked with “Code”) | Regimes of export or import |
|--|---|
| LB | Free export or import |
| D1 | Export or import based on authorisations or permits issued by the Ministry of Health or the Ministry of Agriculture, Forestry and Water Economy |
| D2 | Import based on a Decision for entry in the Registry of the Metrology Agency |
| D3 | Import based on a Certificate issued by the Standardization Institute |
| D4 | Export or import based on a permit issued by the Ministry of Environment and Physical Planning |
| D5 | Import prohibition |
| D6 | Export or import based on a permit issued by the National Bank |
| D7 | Export or import based on a permit issued by the Ministry of Interior Affairs or the Ministry of Defence |
| D8 | Export or import based on a consent or permit issued by the Ministry of Economy |
| D9 | Export or import based on a permit issued by the Ministry of Culture |
| D10 | Import based on a permit to purchase and install radio stations issued by the Telecommunications Administration |

BOX 47 - CALCULATION OF TAXES

) codes for first column: *Type of tax*

| Type of tax | Code |
|---|-------------|
| Customs duties on industrial products | 00 |
| Customs duties per value on agricultural products | 10 |
| Customs duties individual measure on agricultural products | 11 |
| Definitive antidumping duties | A30 |
| Customs records | 31 |
| Provisional antidumping duties | A35 |
| VAT | B00 |
| Compensatory interest (VAT) | B10 |
| Interest on arrears (VAT) | B20 |
| Interest on arrears (customs) | D00 |
| Compensatory interest (customs) | D10 |
| Excise on mineral oils | 21 |
| Excise on spirits and alcoholic beverages | 22 |
| Excise individual measure on tobacco products | 23 |
| Excise per value on tobacco products | 24 |
| Excise on passenger motor vehicles | 25 |
| Excise on petroleum coke | E26 |
| Customs service fee | F10 |
| Environment fee | F30 |
| Fee for plastic products and plastic packaging according to the Environmental Law | F33 |
| Fee for tobacco products according to the Law for health protection | F35 |
| Fee for tobacco products according to the Law on Tobacco and Tobacco products | F40 |
| Fee for the mandatory stocks of oil and oil derivatives | F95 |

b) codes for last column:

| Code | Method of payment of taxes |
|-------------|---|
| | Payment in cash |
| B | Payment by credit card |
| D | Other (for example, direct deduction from the representative's account) |
| | Deferred payment – Customs Law and VAT Law |
| F | Deferred payment – Customs Law |
| G | Deferred payment – VAT Law |
| H | Electronic credit transfer |
| M | Guarantee, including cash deposit |
| P | From the representative's cash account |
| R | Bank guarantee |

BOX 51 - INTENDED OFFICES OF TRANSIT (AND COUNTRY)

Codes (an8) of box 29 shall be used.

BOX 52 - GUARANTEE⁵

The codes that are used (an1) are the following:

| Situation | Code | Other entries |
|---|-------------|---|
| For guarantee waiver (Article 107 paragraph (4) of the Law and Article 257 paragraph (3) of the Regulation) | 0 | - guarantee waiver certificate number |
| For comprehensive guarantee | 1 | - comprehensive guarantee certificate number - office of guarantee |
| For individual guarantee by a guarantor | 2 | - guarantee acceptance certificate number - office of guarantee |
| For individual guarantee in cash deposit | 3 | |
| For individual guarantee in the form of vouchers | 4 | - individual guarantee voucher number |
| For guarantee waiver when the amount to be secured does not exceed EUR 150 (Article 204, paragraph (5) of the Law) | 5 | |
| For guarantee waiver (Article 108 of the Law) | 6 | |
| For guarantee waiver by agreement (Article 10(2)(a) of the Convention on a common transit procedure) | A | |
| For guarantee waiver for the journey between the office of departure and the office of transit (Article 10(2)(b) of the Convention on a common transit procedure) | 7 | |
| For guarantee waiver for state authorities | 8 | |
| For individual guarantee of the type under point 3 of Annex IV to Appendix I of the Convention on common transit procedure | 9 | - guarantee acceptance certificate number - office of guarantee |

⁵ Codes A, 7 and 9 can be used only after the accession of the Republic of Macedonia into the Convention on a common transit procedure

| | | |
|---|----------|-------------------------------|
| For guarantee provided in the form of TIR Carnet | B | - TIR Carnet reference number |
|---|----------|-------------------------------|

BOX 53 - OFFICE OF DESTINATION (AND COUNTRY)

Codes of box 29 shall be used.

TITLE III
TABLE OF LINGUISTIC REFERENCES AND OF THEIR CODES

| Linguistic references | Codes |
|-----------------------|---|
| — | Limited validity — 99200 |
| — | Waiver — 99201 |
| — | Alternative proof — 99202 |
| — : () | Differences: office where goods were presented (name and country) — 99203 |
| — / / | Exit from subject to restrictions or charges under Regulation/Directive/Decision No — 99204 |
| — | Prescribed itinerary waived — 99205 |
| — | Authorised consignor — 99206 |
| — | Signature waived — 99207 |
| — | COMPREHENSIVE GUARANTEE PROHIBITED — 99208 |
| — | UNRESTRICTED USE — 99209 |
| — | Issued retroactively – 99210 |
| — | Various — 99211 |
| — | Bulk — 99212 |
| — a | Consignor — 99213 |

ANNEX 3

INSTRUCTION ON THE USE AND MANNER OF COMPLETION OF A CUSTOMS DECLARATION FOR TRANSIT PROCEDURE MADE USING ELECTRONIC DATA-PROCESSING TECHNIQUE

TITLE I General

The principles, conditions and rules for use of electronic data-processing technique are described in Part I, Title I, Chapter 3 of Regulation. The customs declaration for transit procedure made using electronic data-processing technique is based upon the particulars entered into the different boxes of the SAD, as defined in Annexes 1 and 2 of this Rulebook, along with or replaced by a code if appropriate.

This Annex contains exclusively the basic special requirements, which apply when the formalities are carried out by the exchange of the Electronic Data Interchange standard messages (hereinafter: EDI). Furthermore the additional codes presented in Annex 4 of this Rulebook are applicable. Annexes 1 and 2 of this Rulebook apply also to the customs declaration for transit procedure made using electronic data-processing technique (hereinafter: EDI transit declaration) unless otherwise specified in this Annex or in Annex 4 of this Rulebook.

The detailed structure and content of the EDI transit declaration are in compliance with the technical specifications that the Customs administration communicates to the principal in order to ensure the proper functioning of the system. These specifications are based upon the requirements laid down in this Annex.

This Annex describes the structure of the information exchange. The transit declaration is organized into data groups, which contain data. The data are grouped together in such a way that they build up coherent logical blocks within one message. A data group indentation indicates that the data group depends on a lower indent data group.

When present, the appropriate number of the SAD box is noted.

The term 'number' in the explanation of a data group indicates how many times the data group may be used in the transit declaration.

The term 'type/length' in the explanation of the data indicates the requirements for the data type and the data length. The codes for the data types are as follows:

- a alphabetic
- n numeric
- an alphanumeric

The number following the code indicates the admissible data length. The following rules apply when determining the data length:

If there are two dots before the length indicator it means that the data has no fixed length, but it can have up to a number of digits, as specified by the length indicator. A comma in the data length means that the data can hold decimals, the digit before the comma indicates the total length of the data (including the decimals), the digit after the comma indicates the maximum number of decimals.

TITLE II
Structure of the EDI transit declaration

A. Table of the data groups

TRANSIT OPERATION

---HEADER
---PRINCIPAL
---CONSIGNOR
---CONSIGNEE
---AUTHORISED CONSIGNEE
---DEPARTURE OFFICE
---TRANSIT OFFICE
---DESTINATION OFFICE
---CONTROL RESULT
---REPRESENTATIVE
---SEALS INFO
----SEALS ID
---GUARANTEE
-----GUARANTEE REFERENCE
-----VALIDITY LIMITATION EC
-----VALIDITY LIMITATION NON EC
---GOODS ITEM
----PREVIOUS DOCUMENT REFERENCES
----PRODUCED DOCUMENTS / CERTIFICATES
----SPECIAL MENTIONS
----CONSIGNOR
----CONSIGNEE
----CONTAINERS
----PACKAGES
----SGI CODES
----CONSIGNOR (SECURITY)
----CONSIGNEE (SECURITY)
---ITNERARY
---CARRIER
---CONSIGNOR (SECURITY)
---CONSIGNEE (SECURITY)

B. Particulars on the data of the transit declaration

TRANSIT OPERATION

HEADER

Number: 1

The data group shall be used.

Local Reference number (box 7)

Type/Length: an ..22

The local reference number (LRN) shall be used. The local reference number is allocated by the user in agreement with the customs authorities to identify each single EDI transit declaration and the same cannot be repeated during the current year.

Type of declaration (box 1)

Type/Length: an ..9

The data shall be used.

Country of destination code (box 17)

Type/Length: a2

If only one country of destination is declared the data 'Country of destination code' on HEADER level shall be used and the data 'Country of destination code' on GOODS ITEM level can not be used. If more than one country of destination is declared the data 'Country of destination code' on HEADER level can not be used. In this case the data 'Country of destination code' on GOODS ITEM level shall be used. The country codes presented in Annex 2 of this Rulebook shall be used.

Agreed location code (box 30)

Type/Length: an ..17

The data can not be used, if the data group 'CONTROL RESULT' is used. If the data group 'CONTROL RESULT' is not used, the data is optional. If this data is used, the precise indication of the place in coded form where the goods can be examined is necessary. The data 'Agreed location of goods'/'Agreed location code', 'Authorised location of goods' and 'Customs subplace' can not be used at the same time.

Agreed location of goods (box 30)

Type/Length: an ..35

The data cannot be used, if the data group 'CONTROL RESULT' is used. If the data group 'CONTROL RESULT' is not used this data is optional. If this data is used the precise indication of the place where the goods can be examined is necessary. The data 'Agreed location of goods'/'Agreed location code', 'Authorised location of goods' and 'Customs sub place' can not be used at the same time.

Agreed location of goods - Language code

Type/Length: a2

The code 'MK' of Annex 4 of this Rulebook shall be used to define the Macedonian language if the corresponding text field is used.

Authorised location of goods code (box 30)

Type/Length: an ..17

The data is optional, if the data group 'CONTROL RESULT' is used. If this data is used the precise indication of the place in coded form, where the goods can be examined, is necessary. If the data group 'CONTROL RESULT' is not used this data cannot be used. The data 'Agreed location of goods'/'Agreed location code', 'Authorised location of goods' and 'Customs sub place' cannot be used at the same time.

Place of loading code (box 27)

Type/Length: an ..17

The data shall be used, only if the data 'Security' is set to code '1'. In other cases the use of the data is optional.

Country of dispatch/export code (box 15)
 Type/Length: a2
 The data shall be used, if only one country of dispatch/export is declared. In this case the data ‘Country of dispatch/export code’ of the data group ‘GOODS ITEM’ cannot be used. If more than one country of dispatch/export is declared, this data on HEADER level cannot be used. In this case the data ‘Country of dispatch/export code’ on ‘GOODS ITEM’ level shall be used. The country codes presented in Annex 2 of this Rulebook shall be used.

Customs sub place (box 30)
 Type/Length: an ..17
 The data cannot be used, if the data group ‘CONTROL RESULT’ is used. If the data group ‘CONTROL RESULT’ is not used the data is optional. If this data is used the precise indication of the place where the goods can be examined is necessary. The data ‘Agreed location of goods’/‘Agreed location code’, ‘Authorised location of goods’ and ‘Customs sub place’ cannot be used at the same time.

Inland transport mode (box 26)
 Type/Length: n ..2
 The use of the data is optional. It has to be used according to the explanatory note concerning box 26 presented in Annex 1 of this Rulebook.

Transport mode at border (box 25)
 Type/Length: n ..2
 The use of the data is optional. It has to be used according to the explanatory note concerning box 25 presented in Annex 1 of this Rulebook.

Identity of means of transport at departure (exp/transit) (box 18)
 Type/Length: an ..27
 If the first digit of the data “Inland transport mode” is 5 or 7, this data shall not be used. In other cases this data has to be used according to the explanatory note concerning box 18 presented in Annex 1 of this Rulebook.

Identity of means of transport at departure - Language code
 Type/Length: a2
 The language code ‘MK’ presented in Annex 4 of this Rulebook shall be used to define the Macedonian language if the corresponding text field is used.

Nationality of means of transport at departure (box 18)
 Type/Length: a2
 The country code presented in Annex 2 of this Rulebook shall be used. The data has to be used according to the explanatory note concerning box 18 presented in Annex 1 of this Rulebook.

Identity of means of transport crossing border (box 21)
 Type/Length: an..27
 The data shall be used, if “Nationality of means of transport crossing border” is present or if ‘Specific Circumstance Indicator’ is ‘D’, according to the explanatory note concerning box 21 presented in Annex 1 of this Rulebook. In other cases the use of this data is optional.

Identity of means of transport crossing border - Language code
 Type/Length: a2
 The language code ‘MK’ presented in Annex 4 of this Rulebook shall be used to define the Macedonian language if the corresponding text field is used.

Nationality of means of transport crossing border (box 21)
 Type/Length: a2
 The country code presented in Annex 2 of this Rulebook shall be used. The data has to be used according to the explanatory note concerning box 21 presented in Annex 1 of this Rulebook.

Type of means of transport crossing border (box 21)

Type/Length: n ..2

The use of the data is optional. The code presented in Annex 2 of this Rulebook has to be used.

Container indicator (box 19)

Type/Length: n1

The following codes shall be used:

0: Goods are not transported in containers

1: Goods are transported in containers.

Dialogue language indicator at departure

Type/Length: a2

The language code 'MK' presented in Annex 4 of this Rulebook shall be used to define the Macedonian language if the corresponding free text field is used.

NCTS accompanying document language code

Type/Length: a2

The language code 'MK' presented in Annex 4 of this Rulebook shall be used to define the Macedonian language of the Transit Accompanying Document or the Transit/Security Accompanying Document, if the corresponding free text field is used.

Total number of items (box 5)

Type/Length: n ..5

The data shall be used.

Total number of packages (box 6)

Type/Length: n ..7

The use of the data is optional. The total number of packages is equal to the sum of all 'Number of packages', all 'Number of pieces' and a value of '1' for each declared 'bulk'.

Total gross mass (box 35)

Type/Length: n ..11,3

The data shall be used.

Declaration date (box 54)

Type/Length: n8

The data shall be used.

Declaration place (box 54)

Type/Length: an ..35

The data shall be used.

Declaration place - Language code

Type/Length: a2

The language code 'MK' presented in Annex 4 of this Rulebook shall be used to define the Macedonian language if the corresponding text field is used.

Specific Circumstance Indicator

Type/Length: a1

The data shall be used if code 1 for the "Security" data is present. The data is by default optional, except where additional conditions or rules for this data imply otherwise. The Specific Circumstance Indicator codes presented in Annex 4 of this Rulebook shall be used.

Transport charges/Method of payment

Type/Length: a1

The data shall be used if code "1" for the "Security" data is present. The data is by default optional, except where additional conditions or rules for this data imply otherwise. The data is used if the same "Transport charges/Method of payment" is declared for all goods items. In this case the data "Transport

charges/Method of payment" on GOODS ITEM level cannot be used. The *Transport charges/Method of payment* codes presented in Annex 4 of this Rulebook shall be used.

Commercial Reference Number

Type/Length: an ..70

The data shall be used if code 1 for the "Security" data is present. The data is by default optional, except where additional conditions or rules for this data imply otherwise. The data is used if the same "Commercial reference number" is declared for all goods items. In this case the data "Commercial Reference number on GOODS ITEM level cannot be used

Security

Type/Length: n1

The use of the data is optional. The data shall be used after the entering in force of the exit and entry summary declaration provisions from the CL and CLIR. The following codes shall be used:

0: Declaration is not used as Exit/Entry Summary declaration,

1: Declaration is used as Exit/Entry Summary declaration.

Conveyance Reference Number

Type/Length: an ..35

The data shall be used if the code "1" for the "Security" data is present. If the code "1" for the "SECURITY" data is present and "Transport mode at border" is "4" or "40" than the data shall be used and shall consist of the (IATA/ICAO) flight number with an..8 format. In other cases the use of the data is optional.

Place of unloading code

Type/Length: an ..35

The data shall be used if the code "1" for the 'Security' data is present, else the data is by default optional except where additional conditions or rules for this data imply otherwise. If the codes 'B' or 'E' for the 'Specific Circumstance Indicator' data is used, the use of this data is optional. In other cases the data shall be used.

Place of unloading - Language code

Type/Length: a2

The language code 'MK' presented in Annex 4 of this Rulebook shall be used to define the Macedonian language, if the corresponding text field is used.

PRINCIPAL

The data group shall be used.

Name

(box 50)

Type/Length: an ..35

The data shall be used if the data 'TIN' is used and the other data of this data group are not already known by the system.

Street and number

(box 50)

Type/Length: an ..35

The data shall be used if the data 'TIN' is used and the other data of this data group are not already known by the system.

Postcode

(box 50)

Type/Length: an ..9

The data shall be used if the data 'TIN' is used and the other data of this data group are not already known by the system.

City

(box 50)

Type/Length: an ..35

The data shall be used if the data 'TIN' is used and the other data of this data group are not already known by the system.

Country code (box 50)

Type/Length: a2

The country code presented in Annex 2 of this Rulebook shall be used if the data 'TIN' is used and the other data of this data group are not already known by the system.

Name and address – Language code

Type/Length: a2

The language code 'MK' presented in Annex 4 of this Rulebook shall be used to define the Macedonian language if the corresponding text field is used.

TIN (Trader Identification Number) (box 50)

Type/Length: an ..17

The data shall be used. When the principal is a natural person – resident (person having residence or approved stay) in the Republic of Macedonia, the unique identification number of the citizen shall be used

HOLDER ID TIR

Type/Length: an ..17

If "Type of declaration" data is "TIR" this data shall be used instead of data "TIN". In other cases it shall not be used.

CONSIGNOR

Number: 1

This data group is used when the same consignor is declared for all goods items. In this case the data group 'CONISGNOR' of the data group 'GOODS ITEM' cannot be used.

Name (box 2)

Type/Length: an ..35

The data shall be used.

Street and number (box 2)

Type/Length: an ..35

The data shall be used.

Postcode (box 2)

Type/Length: an ..9

The data shall be used.

City (box 2)

Type/Length: an ..35

The data shall be used.

Country code (box 2)

Type/Length: a2

The country code presented in Annex 2 of this Rulebook shall be used.

Name and address – Language code

Type/Length: a2

The language code 'MK' presented in Annex 4 of this Rulebook shall be used to define the Macedonian language if the corresponding text field is used.

TIN (Trader Identification Number) (box 2)

Type/Length: an ..17

If the consignor is established in the customs area of the Republic of Macedonia the data TIN shall be used. When the consignor is a natural person – resident (person having residence or approved stay) in the

Republic of Macedonia, the unique identification number of the citizen shall be used. In other cases the use of this data is optional.

CONSIGNEE

Number: 1

This data group is used, when the same consignee is declared for all goods items. In this case the data group 'CONSIGNEE' of the data group 'GOODS ITEM' cannot be used.

Name (box 8)

Type/Length: an ..35
The data shall be used.

Street and number (box 8)

Type/Length: an ..35
The data shall be used.

Postcode (box 8)

Type/Length: an ..9
The data shall be used.

City (box 8)

Type/Length: an ..35
The data shall be used.

Country code (box 8)

Type/Length: a2
The country code presented in Annex 2 of this Rulebook shall be used.

Name and Address – Language code

Type/Length: a2
The language code 'MK' presented in Annex 4 of this Rulebook shall be used to define the Macedonian language if the corresponding text field is used.

TIN (Trader Identification Number) (box 8)

Type/Length: an ..17
If the consignee is established in the customs area of the Republic of Macedonia the data TIN shall be used. When the consignee is a natural person – resident (person having residence or approved stay) in the Republic of Macedonia, the unique identification number of the citizen shall be used. In other cases the use of this data is optional.

AUTHORISED CONSIGNEE

Number: 1

The data group can be used to indicate that the simplified procedure will be used at destination.

TIN (Trader Identification Number) (box 53)

Type/Length: an ..17
The data shall be used.

OFFICE OF DEPARTURE

Number: 1

The data group shall be used.

Reference number (box C)

Type/Length: an8
The codes for customs offices presented in Annex 4 of this Rulebook shall be used.

OFFICE OF TRANSIT

Number: 1

The data group shall be used after the accession of the Republic of Macedonia to the Convention on a common transit procedure.

Reference number (box 51)
Type/Length: an8
The codes presented in Annex 4 of this Rulebook shall be used.

Date and time of arrival
Type/Length: n12
The data can be used if the code “1” for the ‘Security’ data is present, else the data is by default optional except where additional conditions or rules for this data imply otherwise.

OFFICE OF DESTINATION

Number: 1
The data group shall be used.

Reference number (box 53)
Type/Length: an8
The codes for customs offices presented in Annex 4 of this Rulebook shall be used.

CONTROL RESULT

Number: 1
The data group shall be used in case the declaration is submitted by an Authorised consignor.

Control result code (box D)
Type/Length: an2
The code A3 shall be used. This code can not be used if the type of declaration is TIR.

Date limit (box D)
Type/Length: n8
The data shall be used in order to determine the time limit for presenting the goods at the office of destination. The date has to be given in the format YYYYMMDD where YYYY is year, MM is month and DD is day.

REPRESENTATIVE

Number: 1
The data group shall be used to identify the principal’s representative. For the purposes of this Annex, a representative is the person who is making the declaration in the name of the principal. The principal has to register his representative in the trader registration module.

Name
Type/Length: an ..35
The data shall be used.

Representative capacity
Type/Length: an ..35
The code of the person authorised by the principal in the Trader Registration Module shall be used.

Representative capacity - Language code
Type/Length: a2
The language code ‘MK’ presented in Annex 4 of this Rulebook shall be used to define the Macedonian language if the corresponding text field is used.

SEALS INFO

Number: 1
The data group shall be used in case the declaration is submitted by an authorised consignor and if his authorisation foresees the use of seals.

Seals number

(box D)

Type/Length: n ..4

The data shall be used.

SEALS IDENTIFICATION

Number: 99

The data group shall be used for the identification of seals if the data "Seals number" is higher than "0", else this data group shall not be used.

Seals identity

(box D)

Type/Length: an ..20

The data shall be used.

Seals identity LNG

Type/Length: a2

The language code 'MK' presented in Annex 4 of this Rulebook shall be used to define the Macedonian language if the corresponding text field is used.

GUARANTEE

Number: 9

The data group shall be used.

Guarantee type

(box 52)

Type/Length: an1

The codes presented in Annex 2 of this Rulebook shall be used. When the type of declaration is "TIR", code "B" shall be used to indicate the type of guarantee.

GUARANTEE REFERENCE

Number: 99

The data group shall be used if the data 'Guarantee type' contains the code '0', '1', '2', '4', '9' or 'B'

Guarantee Reference Number (GRN)

(box 52)

Type/Length: an ..24

The data shall be used to insert the guarantee reference number (GRN) if the data 'Guarantee type' contains the code '0', '1', '2', '4' or '9'. In this case the data 'Other guarantee reference' can not be used. The 'Guarantee Reference' number (GRN) is allocated by the office of guarantee to identify each single guarantee. If code 4 is used for the data 'Guarantee type', then the GRN field type/length shall have the 'an24' format, otherwise the GRN field type shall have the 'an17' format.

Other guarantee reference

(box 52)

Type/Length: an ..35

This data shall be used when the data 'Guarantee Reference Number' is not used, otherwise this data can not be used. If the data 'Type of declaration' has the value "TIR", then the TIR Carnet Number must be used and it shall correspond to the data on the document of document type "952" in the data group "Produced documents/certificates".

Access code

Type/length: an4

The data shall be used when the data 'Guarantee Reference Number' is used, otherwise this data is optional. Depending on the type of guarantee, the access code is issued by the office of guarantee or the guarantor and is used to secure a specific guarantee.

VALIDITY LIMITATION EC

Number: 1

The data group shall be used after the accession of the Republic of Macedonia to the Convention on a common transit procedure.

Not valid for EC

(box 52)

Type/Length: n1

The following codes shall be used:

0 = no.

1 = yes.

VALIDITY LIMITATION NON-EC

Number: 99

The data group shall be used after the accession of the Republic of Macedonia to the Convention on a common transit procedure.

Not valid for other contracting parties to the Convention on a common transit procedure

(box 52)

Type/Length: a2

The country code presented in Annex A2 shall be used to indicate the Contracting party to the Convention on a common transit procedure where the used guarantee is not valid. The code of a Member State of the European Community cannot be used.

GOODS ITEM

Number: 999

The data group shall be used.

Item number

(box 32)

Type/Length: n ..5

The data shall be used even when the number '1' was used for the data 'Total number of items' of the data group 'HEADER'. In this case the number '1' shall be used for this data. Each item number is unique throughout the declaration. The item shall be numbered in sequential fashion, starting from "1" for the first item and incrementing the numbering by "1" for each following item.

Commodity code

(box 33)

Type/Length: an..22

The data shall be used if the transit declaration covers goods referred to Annex 28 of the Regulation and the quantity thereof is not lower than the quantity stipulated in that Annex and when the transit declaration has been prepared by the same person, at the same time as, or following a customs declaration containing the commodity code of the goods. In all other cases the use of this data is optional. When the trader uses the commodity code, he must declare at least 4, and up to 10 digits of the commodity code.

Type of declaration

(ex box 1)

Type/Length: an ..9

The codes presented in Annex 2 of this Rulebook shall be used. The data shall be used, if the code "T-" was used for the data "Declaration type" of the data group "TRANSIT OPERATION". In other cases this data can not be used.

Goods description

(box 31)

Type/Length: an ..280

The data shall be used.

Goods description - Language code

Type/Length: a2

The language code 'MK' presented in Annex 4 of this Rulebook shall be used to define the Macedonian language if the corresponding free text field is used.

Gross mass

(ex box 35)

Type/Length: n ..11,3

This data is optional when goods of different type covered by the same declaration are packed together in such a way that it is impossible to determine the gross mass of each type of goods. If used, the data

shall be used in accordance with the explanatory notes concerning box 38 presented in Annex 1 to this Rulebook.

Net mass (box 38)

Type/Length: n ..11,3

The use of the data is optional. It has to be used according to the explanatory note concerning box 38 presented in Annex 1 of this Rulebook.

Country of dispatch/export code (ex box 15)

Type/Length: a2

The data shall be used, if more than one country of dispatch is declared. The country codes presented in Annex 2 of this Rulebook shall be used. If only one country of dispatch is declared the corresponding data on "HEADER" level shall be used.

Country of destination code (ex box 17)

Type/Length: a2

The data shall be used, if more than one country of destination is declared. The country codes presented in Annex 4 of this Rulebook shall be used. If only one country of destination is declared the corresponding data of "HEADER" level shall be used.

Transport charges/Method of payment

Type/Length: a1

The data shall be used if the code "1" for the "Security" data is present. The data is by default optional, except where additional conditions or rules for this data imply otherwise. This data shall not be used, when the data 'Transport charges/Method of payment' on "HEADER" level is used.

Commercial Reference Number

Type/Length: an ..70

The data shall be used if if the code "1" for the "Security" data is present. The data is by default optional, except where additional conditions or rules for this data imply otherwise. This data shall not be used, when the data 'Commercial Reference Number' on "HEADER" level is used.

UN dangerous goods code

Type/Length: an4

The data shall be used if the code "1" for the "Security" data is present. The data is by default optional, except where additional conditions or rules for this data imply otherwise.

PREVIOUS ADMINISTRATIVE REFERENCES (box 40)

Number: 9

The data group shall be used according to the explanatory notes concerning box 40 presented in Annex 1 of this Rulebook.

Previous document type (box 40)

Type/Length: an ..6

If the data group is used at least one previous document type shall be used. Previous document codes presented in Annex 4 to this Rulebook shall be used

Previous document reference (box 40)

Type/Length: an ..35

The reference of the previous document shall be used.

Previous document reference - Language code

Type/Length: a2

The language code 'MK' presented in Annex 4 of this Rulebook shall be used to define the Macedonian language if the corresponding free text field is used.

Complement of information (box 40)

Type/Length: an ..26

The data shall be used in case where the declaration concerned shall be used to discharge a previous document by entering the code “CREDIT” and data on the item number and the weight which is being discharged (e.g. CREDIT1/1000#3/950, 35#6/1200,55). The use of the data in other cases is optional unless where additional conditions or rules referred to in Annex 1 of this Rulebook specify otherwise.

Complement of information - Language code

Type/Length: a2

The language code ‘MK’ presented in Annex 4 of this Rulebook shall be used to define the Macedonian language (LNG) if the corresponding free text field is used.

PRODUCED DOCUMENTS/CERTIFICATES

(box 44)

Number: 99

The data group shall be used according to the explanatory notes on box 44 contained in Annex 1 of this Rulebook. If the data group is used, at least one of the following data shall be used, unless specified otherwise.

Document type

(box 44)

Type/Length: an ..4

The code for produced documents/certificates presented in Annex 4 of this Rulebook shall be used.

Document reference

(box44)

Type/Length: an ..35

The reference of the produced document containing the code for produced document/certificates for box 44 of Annex 2 to this Rulebook shall be used (e.g. T03820130930539591 for permit for transit of waste materials). In case where ‘Document Type’ code ‘952’ (TIR) is used, then the TIR Carnet Number must be used for which the document reference has to have the an10 format and must follow the algorithm used by IRU.

Document reference - Language code

Type/Length: a2

The language code ‘MK’ presented in Annex 4 of this Rulebook shall be used to define the Macedonian language if the corresponding text field is used.

Complement of information

(box 44)

Type/Length: an ..26

The use of the data is optional unless where additional conditions or rules referred to in Annex 1 of this Rulebook specify otherwise.

Complement of information - Language code

Type/Length: a2

The language code ‘MK’ presented in Annex 4 of this Rulebook shall be used to define the Macedonian language if the corresponding text field is used.

SPECIAL MENTIONS

(box 44)

Number: 99

The data group shall be used according to the explanatory notes on box 44 contained in Annex 1 of this Rulebook. If the data group is used either the data ‘Additional information code’ or ‘Additional information’ shall be used.

Additional information

(box 44)

Type/Length: an ..70

The use of this data is optional.

Additional information - Language code

Type/Length: a2

The language code 'MK' presented in Annex 4 of this Rulebook shall be used to define the Macedonian language if the corresponding text field is used.

Additional information code (box 44)

Type/Length: an ..5

The codes presented in Annex 4 of this Rulebook shall be used to identify the additional information.

Export from EC (European Community) (box 44)

Type/Length: n1

The data shall be used after the accession of the Republic of Macedonia to the Convention on a common transit procedure. The use of this data is optional. If the data "Additional information code" contains the code "DG0" or "DG1" the data "Export from EC" or "Export from country" shall be used. Both data cannot be used at the same time. In other cases the data cannot be used. If this data is used the following codes are to be used:

0 = no.

1 = yes.

Export from country (box 44)

Type/Length: a2

The data shall be used after the accession of the Republic of Macedonia to the Convention on a common transit procedure. The use of this data is optional. If the data "Additional information code" contains the code "DG0" or "DG1" the data "Export from EC" or "Export from country" shall be used. Both data cannot be used at the same time. In other cases the data cannot be used. If this data is used the country codes presented in Annex 2 shall be used.

CONSIGNOR (ex box 2)

Number: 1

This data group shall be used when different consignors are declared for the goods items. In this case the data group 'CONSIGNOR' of the data group 'HEADER' cannot be used.

Name (ex box 2)

Type/Length: an ..35

The data shall be used.

Street and number (ex box 2)

Type/Length: an ..35

The data shall be used.

Postcode (ex box 2)

Type/Length: an ..9

The data shall be used.

City (ex box 2)

Type/Length: an ..35

The data shall be used.

Country (ex box 2)

Type/Length: a2

The country codes presented in Annex 4 of this Rulebook shall be used.

Name and address – Language code

Type/Length: a2

The language code 'MK' presented in Annex 4 of this Rulebook shall be used to define the Macedonian language if the corresponding text field is used.

TIN (Trader Identification Number) (ex box 2)

Type/Length: an ..17

If the consignor is established in the customs area of the Republic of Macedonia the data TIN number shall be used. When the consignor is a natural person – resident (person having residence or approved stay) in the Republic of Macedonia, the unique identification number of the citizen shall be used. In other cases the use of this data is optional.

CONSIGNEE

(ex box 8)

Number: 1

This data group shall be used when different consignees are declared for all goods items. In this case the data group ‘CONSIGNEE’ of the data group ‘HEADER’ cannot be used.

Name

(ex box 8)

Type/Length: an ..35

The data shall be used.

Street and number

(ex box 8)

Type/Length: an ..35

The data shall be used.

Postcode

(ex box 8)

Type/Length: an ..9

The data shall be used.

City

(ex box 8)

Type/Length: an ..35

The data shall be used.

Country code

(ex box 8)

Type/Length: a2

The country codes presented in Annex 2 of this Rulebook shall be used.

Name and address – Language code

Type/Length: a2

The language code ‘MK’ presented in Annex 4 of this Rulebook shall be used to define the Macedonian language if the corresponding text field is used.

TIN (Trader Identification Number

(ex box 8)

Type/Length: an ..17

If the consignee is established in the customs area of the Republic of Macedonia the data TIN number shall be used. When the consignee is a natural person – resident (person having residence or approved stay) in the Republic of Macedonia, the unique identification number of the citizen shall be used. In other cases the use of this data is optional.

CONTAINERS

(box 31)

Number: 99

If the data ‘Container indicator’ of the data group ‘HEADER’ contains the code ‘1’ this data group shall be used.

Container number

(box 31)

Type/Length: an ..17

The data shall be used.

PACKAGES

(box 31)

Number: 99

The data group shall be used.

Marks and numbers of packages

(box 31)

Type/Length: an ..42

The data shall be used if the data 'Kind of packages' contains codes presented in Annex 2 of this Rulebook other than those for bulk (VQ, VG, VL, VY, VR or VO) or for 'Unpacked' (NE, NF or NG). This data is optional if the data 'Kind of packages' contains one of the above codes for bulk or unpacked.

Marks and numbers of packages – Language code

Type/Length: a2

The language code 'MK' presented in Annex 4 of this Rulebook shall be used to define the Macedonian language if the corresponding text field is used.

Kind of packages

(box 31)

Type/Length: an..3

The codes for packages presented in Annex 2 shall be used.

Number of packages

(box 31)

Type/Length: n ..5

The data shall be used if the data 'Kind of packages' contains codes presented in Annex 2 of this Rulebook other than those for bulk (VQ, VG, VL, VY, VR or VO) or for 'Unpacked' (NE, NF or NG). This data can not be used if the data 'Kind of packages' contains one of the above codes for bulk or unpacked. The value null '0' is to be considered as a valid number in this field, but when '0' is used there should exist at least one goods item with the same "Marks and Numbers of Packages", the same "Kind of packages" and "Number of Packages" with a value greater than "0".

Number of pieces

(box 31)

Type/Length: n ..5

The data 'Number of pieces' shall be used if the data 'Kind of packages' contains one of the codes for 'Unpacked' (NE, NF or NG) presented in Annex 2 of this Rulebook. In other cases this data cannot be used.

SENSITIVE GOODS INDICATOR CODES

(box 31)

Number: 9

The data group shall be used to insert a sensitive goods indicator if the transit declaration concerns goods of Annex 28 of the Regulation.

Sensitive goods indicator code

(box 31)

Type/Length: n ..2

The code "1" shall be used if the commodity code is not enough for a clear identification of the goods of Annex 28 of the Regulation.

Sensitive goods quantity

(box 31)

Type/Length: n ..11,3

The data shall be used when the transit declaration concerns goods of Annex 28 of the Regulation and the quantity thereof exceeds the minimal quantity referred to in that Annex.

CONSIGNOR (SECURITY)

Number: 1

If code "1" is used for the data "Security" and different consignors (security) are declared for the goods items than this data group shall be used. In this case, the data group 'CONSIGNOR (SECURITY)' on 'TRANSIT OPERATION' level cannot be used. The data is by default optional, except where additional conditions or rules for this data imply otherwise.

Name

Type/Length: an ..35

The data shall be used.

Street and number

Type/Length: an ..35

The data shall be used.

Postcode

Type/Length: an ..9

The data shall be used.

City

Type/Length: an ..35

The data shall be used.

Country code

Type/Length: a2

The country codes presented in Annex 2 of this Rulebook shall be used.

Name and address – Language code

Type/Length: a2

The language code ‘MK’ presented in Annex 4 of this Rulebook shall be used to define the Macedonian language if the corresponding text field is used.

TIN (Trader Identification Number)

Type/Length: an ..17

If the consignor is established in the customs area of the Republic of Macedonia or the data ‘Specific Circumstance Indicator’ has the value ‘E’ and the first two digits of ‘Office of departure’ have the country code “MK” the TIN data shall be used. When the consignor is a natural person – resident (person having residence or approved stay) in the Republic of Macedonia, the unique identification number of the citizen shall be used. In other cases the use of this data is optional.

CONSIGNEE (SECURITY)

Number: 1

If code “1” is used for the “Security” data and different consignees (security) are declared for the goods items then this data group shall be used. In this case the data group ‘CONSIGNEE (SECURITY)’ on ‘TRANSIT OPERATION’ level cannot be used. The data is by default optional, except where additional conditions or rules for this data imply otherwise.

Name

Type/Length: an ..35

The data shall be used.

Street and number

Type/Length: an ..35

The data shall be used.

Postcode

Type/Length: an ..9

The data shall be used.

City

Type/Length: an ..35

The data shall be used.

Country code

Type/Length: a2

The country codes presented in Annex 2 of this Rulebook shall be used.

Name and address – Language code

Type/Length: a2

The language code 'MK' presented in Annex 4 of this Rulebook shall be used to define the Macedonian language if the corresponding text field is used.

TIN (Trader Identification Number)

Type/Length: an ..17

If the consignee is established in the customs area of the Republic of Macedonia or the data "Specific Circumstance Indicator" has the value 'E' and the first two digits of 'Office of departure' have the country code "MK" the TIN data shall be used. . When the consignee is a natural person – resident (having residence or approved stay) in the Republic of Macedonia an unique identification number of the person shall be used. In other cases the use of this data is optional.

ITINERARY

Number: 99

The data shall be used after the accession of the Republic of Macedonia to the Convention on a common transit procedure. The data group represents the countries crossed during the journey.

Country of routing code

Type/Length: a2

The country codes presented in Annex 2 of this Rulebook shall be used.

CARRIER

Number: 1

The data group shall be used if the code "1" for the "Security" data is present. The data group is by default optional, except where additional conditions or rules for this data imply otherwise. The data group shall be used only if different from the 'Trader Principal', otherwise it is optional.

Name

Type/Length: an ..35

The data shall be used.

Street and number

Type/Length: an ..35

The data shall be used.

Postcode

Type/Length: an ..9

The data shall be used.

City

Type/Length: an ..35

The data shall be used.

Country code

Type/Length: a2

The country codes presented in Annex 2 of this Rulebook shall be used.

Name and address – Language code

Type/Length: a2

The language code 'MK' presented in Annex 4 of this Rulebook shall be used to define the Macedonian language if the corresponding text field is used.

TIN (Trader Identification Number)

Type/Length: an ..17

If the carrier is established in the customs area of the Republic of Macedonia the data TIN number shall be used. When the carrier is a natural person – resident (having residence or approved stay) in the Republic of Macedonia the unique identification number of the citizen should be used. In other cases the use of this data is optional.

CONSIGNOR (SECURITY)

Number: 1

If the code “1” for the “Security” data is present and the same consignor-security is declared for all the goods items than this data group shall be used. In this case the data group ‘CONSIGNOR(SEcurity)’ of the data group ‘GOODS ITEM’ cannot be used. The data group is by default optional, except where additional conditions or rules for this data group imply otherwise.

Name

Type/Length: an ..35

The data shall be used.

Street and number

Type/Length: an ..35

The data shall be used.

Postcode

Type/Length: an ..9

The data shall be used.

City

Type/Length: an ..35

The data shall be used.

Country code

Type/Length: a2

The country codes presented in Annex 2 of this Rulebook shall be used.

Name and address – Language code

Type/Length: a2

The language code ‘MK’ presented in Annex 4 of this Rulebook shall be used to define the Macedonian language if the corresponding text field is used.

TIN (Trader Identification Number)

Type/Length: an ..17

If the consignor is established in the customs area of the Republic of Macedonia or the data “Specific Circumstance Indicator” has the value ‘E’ and the first two digits of ‘Office of departure’ have the country code “MK” the TIN data shall be used. ‘. When the consignor is a natural person – resident (having residence or approved stay) in the Republic of Macedonia the unique identification number of the citizen should be used. In other cases the use of this data is optional.

CONSIGNEE (SECURITY)

Number: 1

If the code “1” is used for the “Security” data and the same consignee (security) is declared for all the goods items then this data group shall be used. In this case the data group ‘CONSIGNEE (SECURITY)’ of the data group ‘GOODS ITEM’ cannot be used. The data group is by default optional, except where additional conditions or rules for this data group imply otherwise.

Name

Type/Length: an ..35

The data shall be used.

Street and number

Type/Length: an ..35

The data shall be used.

Postcode

Type/Length: an ..9

The data shall be used.

City

Type/Length: an ..35

The data shall be used.

Country code

Type/Length: a2

The country codes presented in Annex 2 of this Rulebook shall be used.

Name and address – Language code

Type/Length: a2

The language code 'MK' presented in Annex 4 of this Rulebook shall be used to define the Macedonian language if the corresponding text field is used.

TIN (Trader Identification Number)

Type/Length: an ..17

If the consignee is established in the customs area of the Republic of Macedonia or the data "Specific Circumstance Indicator" has the value 'E' and the first two digits of 'Office of departure' have the country code "MK" the TIN data shall be used.. When the consignee is a natural person – resident (having residence or approved stay) in the Republic of Macedonia an unique identification number of the person shall be used. In other cases the use of this data is optional.

Annex 4

ADDITIONAL CODES FOR THE COMPUTERISED CUSTOMS SYSTEM

1. Country codes

| Field | Content | Field type | Example |
|-------|--------------------------|---------------|---------|
| 1 | ISO alpha 2 country code | Alphabetic a2 | MK |

The ISO alpha 2 country code as specified in ISO – 3166-1 of 1997 and the consecutive changes shall be used (see Annex 2 of this Rulebook).

2. Language code

| Field | Content | Field type | Example |
|-------|------------------|---------------|---------|
| 1 | ISO Alpha 2 code | Alphabetic a2 | MK |

The ISO alpha 2 codes as specified in ISO – 639 of 1988 and the consecutive changes shall be used. The language code 'MK' for indicating Macedonian language shall be used.

3. Commodity code

| Field | Content | Field type | Example |
|-------|-----------------|---------------|---------------|
| 1 | Commodity codes | Numeric n..10 | 0102 10 10 00 |

Four up to ten digits of the commodity code shall be entered. If four digits are used, the first four digits from the customs tariff commodity code shall be entered. (See Annex 1 to this Rulebook)

4. Sensitive goods code

| Field | Content | Field type | Example |
|-------|---|--------------|---------|
| 1 | Additional identifier for sensitive goods | Numeric n..2 | 1 |

The code is used in case where the sensitive good cannot be sufficiently identified with a four digit or a six digit tariff commodity code shown in Annex 28 of the Regulation.

5. Summary declaration/Previous document codes (applicable only for transit declarations)

In addition to the codes from Annex 2 to this Rulebook, after the accession of the Republic of Macedonia to the Convention on a common transit procedure, the following codes shall be used:

| Type of previous document | Code |
|--|------|
| SAD - Community goods subject to specific measures during the transitional period following accession of new EC MS | CO |
| SAD – Trade with EFTA | EU |
| SAD – Trade with countries other than EU and EFTA - export | EX |
| SAD – Trade with countries other than EU and EFTA - import | IM |
| T2 | T2 |

| | |
|---------------------------------------|-------|
| T2ATA | T2ATA |
| T2CIM | T2CIM |
| Internal EU transit Declaration | T2F |
| T2L | T2L |
| T2LF | T2LF |
| T2SM | T2SM |
| T2TIR | T2TIR |
| Mixed consignments of T1 and T2 goods | T- |

6. Produced documents/certificates code

The following numerical codes from the UN Directories for electronic data interchange for administration, commerce and transport 1997b : List of code for data element 1001, Code for document/message name, shall be used:

| | |
|--|------|
| Certificate of conformity | 2 |
| Certificate of quality | 3 |
| Movement certificate A.TR.1 | 18 |
| Container list | 235 |
| Packing list | 271 |
| Proforma invoice | 325 |
| Commercial invoice | 380 |
| House waybill | 703 |
| Master bill of lading | 704 |
| Bill of lading | 705 |
| House bill of lading | 714 |
| CIM Consignment note (rail) | 720 |
| NCTS Rail Test movement | 720a |
| Road list-SMGS | 722 |
| Road consignment note | 730 |
| Air waybill | 740 |
| Master air waybill | 741 |
| Dispatch note (post parcels) | 750 |
| Multimodal/combined transport document (generic) | 760 |
| Cargo manifest | 785 |
| Bordereau | 787 |
| Dispatch note model T | 820 |
| Dispatch note model T1 | 821 |
| Dispatch note model T2 | 822 |
| Control document T5 | 823 |
| Dispatch note model T2L | 825 |
| Goods declaration for exportation | 830 |
| Phytosanitary certificate | 851 |
| Sanitary certificate | 852 |
| Veterinary certificate | 853 |
| Certificate of origin | 861 |
| Declaration of origin | 862 |
| Preference certificate of origin | 864 |
| Certificate of origin form GSP | 865 |
| Import licence | 911 |
| Cargo declaration (arrival) | 933 |
| Embargo permit | 941 |
| TIF form | 951 |
| TIR carnet | 952 |

| | |
|--------------------------------------|------|
| EUR 1 certificate of origin | 954 |
| ATA carnet | 955 |
| Dissostichus – catch document import | C641 |
| Dissostichus – Catch document export | C656 |
| Catch certificate | C673 |
| Consignor-exporter (AEO) | Y022 |
| Consignee (AEO certificate number) | Y023 |
| Declarant (AEO certificate number) | Y024 |
| Representative (AEO) | Y025 |
| Principal (AEO certificate number) | Y026 |
| Warehousekeeper (AEO) | Y027 |
| Carrier (AEO certificate number) | Y028 |
| Other authorised economic operator | Y029 |
| Other | ZZZ |

7. Specific Circumstance Indicator

| | |
|---------------------------------|---|
| Postal and express consignments | A |
| Ship and aircraft supplies | B |
| Road mode of transport | C |
| Rail mode of transport | D |
| Authorised economic operators | E |

Any other code for Specific Circumstance Indicator mentioned in Annex 2 to this Rulebook.

8. UN dangerous goods code

| Field | Content | Field type | Example |
|-------|-----------------------------------|------------------|---------|
| 1 | Dangerous goods code (for Butane) | Alphanumeric an4 | 1011 |

Numerical codes from chapter 3.2 – List of dangerous goods from the UN recommendation for transport of dangerous goods (last revised version No 17 of 2011) shall be used.

9. Special mentions

The following codes shall be used:

- 10600 = Entry summary declarations, in cases when the consignee data are not known
- DG0 = Export subject to restriction;
- DG1 = Export subject to export duties;
- DG2 = Export.

CAL = Calculated amount of customs debt and other debt covered by transit guarantee. The code shall be used in case of submission of EDI transit declarations.

Any other code for additional information mentioned in Annex 2 to this Rulebook.

10. Customs office reference number

| Field | Content | Field type | Example |
|-------|---|------------------|---------|
| 1 | Customs authority country indicator (See country list) | Alphabetic a2 | MK |
| 2 | National customs offices codes | Alphanumeric an6 | 001010 |

For electronic declarations submitted in the Republic of Macedonia the code “MK” shall be entered in field 1, the code “00” shall be entered in field 2 before the Customs office code referred to Annex 2 to this Rulebook.

For example, for the Customs office SKOPJE 1 for which Annex 2 specifies the code “1010, in the electronic declarations the code “MK001010” shall be used.

11. Transport Charges / Method of payment

The following codes shall be used:

| | |
|-----------------------------|---|
| Payment in cash | A |
| Payment by credit card | B |
| Payment by cheque | C |
| Other | D |
| Electronic credit transfer | H |
| Account holder with carrier | Y |
| Not pre-paid | Z |

Any other code for Transport charges/Method of payment mentioned in Annex 2 to this Rulebook.