

**INFORMATION ON IMPLEMENTATION AND ADMINISTRATION OF THE  
AGREEMENT ON CUSTOMS VALUATION**

Checklist of issues

**FORMER YUGOSLAV REPUBLIC OF MACEDONIA**

The following communication, dated 3 November 2004, is being circulated at the request of the delegation of the Former Yugoslav Republic of Macedonia.

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In accordance with the Decision on checklist of issues taken by the WTO Committee on 12 May 1995 and 25 April 1996, we have the honour to submit the attached responses to the questions raised in the checklist of issues.

**1. Questions concerning Article 1:**

(a) Sales between related persons:

(i) *Are sales between related persons subject to special provisions?*

The provisions in the Agreement concerning sales between related persons are incorporated in the paragraph 2 of Article 29 of the Customs Code and in Article 3 of the Regulation on implementation of the provisions of the Customs Code concerning valuation of the goods for customs purposes.

(ii) *Is the fact of intercompany prices prima facie considered as grounds for regarding the respective prices as being influenced?*

Intercompany prices are not automatically regarded as being influenced by the relationship (paragraph 2 of Article 29 of the Customs Code)

(iii) What is the provision for giving the communication of the afore-mentioned grounds in writing if the importer so requests? (Article 1.2(a) )

The provision is implemented according to paragraph 2(a) of Article 29 of the Customs Code.

(iv) *How has Article 1.2(b) been implemented?*

Article 1.2(b) of the Agreement is implemented according to paragraph 2 (b) of Article 29 of the Customs Code.

(b) Price of lost or damaged goods:

Are there any special provisions or practical arrangements concerning the valuation of lost or damaged goods?

Special provisions for lost and damaged goods are contained in Article 5 of the Regulation on implementation of the provisions of the Customs Code concerning valuation of the goods for customs purposes. Apportioning the price actually paid or payable shall also apply in the case of the loss of part of a consignment or when the goods being valued have been damaged before entry into free circulation.

**2. How has the provision of Article 4 to allow the importer an option to reverse the order of application of Articles 5 and 6 been implemented?**

The provision is implemented according to Article 32 of the Customs Code.

**3. How has Article 5.2 been implemented?**

The provision is implemented according to paragraph 2 of Article 33 of the Customs Code.

**4. How has Article 6.2 been implemented?**

The provision is implemented according to paragraph 2 of Article 34 of the Customs Code.

**5. Questions concerning Article 7:**

**(a) What provisions have been made for making value determinations pursuant to Article 7?**

The provisions are contained in Article 35 of the Customs Code.

**(b) What is the provision for informing the importer of the customs value determined under Article 7?**

If the importer so requests, the importer shall be informed in writing of the customs value determined under the provisions of this Article and the method used to determine such value. (Article 35 of the Customs Code)

**(c) Are the prohibitions found in Article 7.2 delineated?**

The prohibitions are delineated and are contained in paragraph 2 of Article 35 of the Customs Code.

**6. How have the options found in Article 8.2 been handled? In the case of f.o.b. application, are ex-factory prices also accepted?**

Macedonia uses DAF basis for valuation.

**7. Where is the rate of exchange published, as required by Article 9.1?**

The rate of exchange is published by the National Bank of the Republic of Macedonia as a list of exchange rates.

**8. What steps have been taken to ensure confidentiality, as required by Article 10?**

The provisions of the Article 10 of the Agreement is implemented according to Article 29 of the Regulation on implementation of the provisions of the Customs Code concerning valuation of the goods for customs purposes

**9. Questions concerning Article 11:**

- (a) What rights of appeal are open to the importer or any other person?

Importer has the right of appeal referred to the determined valuation carried out by the Customs Office for the goods being valued. The appeal can be submitted to the Ministry of Finance through the Customs Administration, but the importer shall have the right in the final instance to appeal to the Administrative Court.

- (b) **How is he to be informed of his right to further appeal?**

In accordance with the Low on General Administrative Procedure every decision issued by the Customs Administration contains information about rights for further appeal.

**10. Provide information on the publication, as required by Article 12, of:**

- (a) (i) *the relevant national laws;*

The national laws concerning the Agreement are published in the Official Journal of the Republic of Macedonia and can be purchased by any person. Also, they are available through web site of the Customs Administration.

- (ii) *the regulations concerning the application of the Agreement;*

The regulations concerning the application of the Agreement are published in the Official Journal of the Republic of Macedonia and can be purchased by any person. Also, they are available through web site of the Customs Administration.

- (iii) *the judicial decision and administrative rulings of general application relating to the Agreement;*

Judicial decision and administrative rulings are not published.

- (iv) *general or specific laws being referred to in the rules of implementation or application.*

No other general or specific laws are referred to in our legislation for implementation of the Agreement.

- (b) Is the publication of further rules anticipated? Which topics would they cover?

No further rules are anticipated.

**11. Questions concerning Article 13:**

- (a) How is the obligation of Article 13 (last sentence) being dealt with in the respective legislation?

The provisions of Article 13 is contained in Article 38-g and 172 of the Customs Code

- (b) Have additional explanations been laid down?

Additional explanations are given in the implementation rules of the Customs Code.

**12. Questions concerning Article 16:**

- (a) Does the respective national legislation contain a provision requiring customs authorities to give an explanation in writing as to how the customs value was determined?

This provision is implemented according to paragraph 4 of Article 38-e of the Customs Code

- (b) Are there any further regulations concerning an above-mentioned request?

No.

**13. How have the Interpretative Notes of the Agreement been included?**

Interpretative notes have been incorporated in the Customs Code and in the Regulation on implementation of the provisions of the Customs Code concerning valuation of the goods for customs purposes.

**14. How have the provisions of the Decision on the Treatment of Interest Charges in the Customs Value of Imported Goods been implemented?**

The decision on the treatment of interest charges in the customs value of imported goods is implemented according to paragraph 1 (c) of Article 37 of the Customs Code.

**15. For those countries applying paragraph 2 of the Decision on the Valuation of Carrier Media Bearing Software for Data Processing Equipment, how have the provisions of this paragraph been implemented?**

The decision on the valuation of carrier media bearing software for data processing equipment is implemented according to Article 38-b of the Customs Code.

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