

On the base of Article 28, points 2), 3), 4), 6) and 7), Article 29, paragraph 1 points 1) and 7) and Article 30, paragraph 6 of the Customs Law (“Official Gazette of the Republic of Macedonia” number 20/93) and Article 45 of the Law on the Government of the Republic of Macedonia (“Official Gazette of RM” number 38/90), the Government of the Republic of Macedonia has brought the following:

**DECISION
ON DETERMINING GOODS, QUANTITIES AND VALUE
OF GOODS SUBJECT TO CUSTOMS PRIVILEGE
WHEN IMPORTED**

1. According to Article 28, point 2) of the Customs Law, domestic passengers shall be cleared of customs duties payment, besides for articles of personal luggage, also for items that they import from abroad, up to the total denar amount equivalent to 160 DM.
2. According to Article 28, point 3) of the Customs Law, the citizens of the Republic of Macedonia, members of the crews of the Republic of Macedonia ships, as well as citizens of the Republic of Macedonia who were working abroad on any grounds, constantly for at least two years, or at least 24 months in a period of four years, shall be cleared of customs duties payment – for household articles up to the total denar amount equivalent to 16.000 DM.
3. According to Article 28, point 3), paragraph 2 of the Customs Law, the citizens of the Republic of Macedonia who are working abroad on any grounds, once a year, upon arrival from abroad on their annual vacations, family visits etc., shall be cleared of customs duties payment – for articles that are not intended for resale up to the total denar amount equivalent to 1.600 DM.
4. According to Article 28, point 4) of the Customs Law, the citizens of the Republic of Macedonia and foreign nationals shall be cleared of customs duties payment – for articles that they receive from abroad in shipments up to the total denar amount equivalent to 160 DM. Shipments that exceed the total denar amount equivalent to 160 DM are not included in this privilege.
5. According to Article 28, point 6) of the Customs Law, state authorities, companies that perform economic activities, as well as citizens that perform economic activities with individual personal labor, who do not have the attribute of a legal entity (entrepreneur), shall be cleared of customs duties payment – for advertising materials and samples that are received from abroad free of charge.
As advertising materials in the sense of this Decision shall be considered:
 - 1) Printed or recorded materials, announcements, advertisements, medallions, price-lists, catalogues, microfilms and other forms of trade information on goods, transport or services provided by foreign senders, regardless of their value or quantity;
 - 2) Different advertising articles with a clearly visible printed title of the foreign sender with whom the state institution, company or entrepreneur maintains business relations. Cigarettes, strong alcohol drinks, perfumes, except perfumes that are exclusively intended for testing purposes and other

consumable goods in denar equivalent amount of 80 DM per item, shall not be considered as advertising articles in the sense of this provision.

Goods with denar equivalent value that does not exceed 80 DM per item and models of goods that are sent with a purpose to get orders or bids for goods i.e. signing a contract for the production of these goods, as well as for their exhibition, testing etc., shall be considered as samples in the sense of this decision. Samples can not be sold, nor can be used for other purposes, except for those that they have been imported for.

6. According to Article 28, point 7) of the Customs Law, foreign exhibitors who take part in international fairs and trade exhibitions in the Republic of Macedonia shall be cleared of customs duties payment – for articles that they import or receive from abroad for the purpose of regular distribution or consumption during the course of the fair or exhibition.

As articles for distribution and consumption at fairs or trade exhibitions, in the sense of this Decision shall be considered:

- 1) Samples of foreign goods exhibited at fairs, exhibitions or as samples made from imported goods, under the following conditions:
 - they should be distributed free of charge;
 - they should have insignificant value in comparison to the unit price for the same type of goods;
 - they should be packed or prepared for regular distribution and consumption in quantities that are obviously lower than the standard orders for retail of the same goods;
- 2) Advertising materials of total denar amount equivalent to 1.600 DM, under the condition that the individual denar value of articles does not exceed 30 DM.
- 3) Goods imported from abroad i.e. are purchased from a consignment warehouse in the Republic of Macedonia in order to be consumed during shows organized by the exhibitors during the fair or trade exhibition as follows:
 - up to 1.000 cigarettes and 0.5 kg of other tobacco products, up to 10 liters of strong alcohol drinks and other goods, except for cosmetics, perfumes and colognes, in denar amount equivalent to 1.600 DM;
 - one exhibition carton per single representative of a foreign company – foreign citizens with permanent residence abroad, whereas one foreign company can realize a privilege for five exhibition cartons at most;
- 4) Food-products and alcohol drinks, that are distributed free of charge in quantities that are necessary in order to evaluate their quality and award prices at international fairs;
- 5) Goods intended for shows, i.e. demonstrations of machines or devices at international fairs, i.e. trade exhibitions, that will be consumed or destroyed in the course of the show or demonstration;
- 6) Goods that serve and will be used for the construction, adaptation and decoration of temporary stands (for example: colors, varnishes, wallpapers, carpeting etc.);
- 7) Catalogues, prospectuses, price-lists, announcements, calendars (with or without illustrations) and photographs, if it is obvious that they are intended for use as promotion materials of foreign goods exhibited at an

- international fair, i.e. trade exhibition under the condition that they are given away free of charge;
- 8) Forms and other printed materials needed for administrative purposes by the exhibitors during the international fair, i.e. trade exhibition.
7. According to Article 29, paragraph 1, point 1) of the Customs Law, citizens of the Republic of Macedonia who emigrated from the Republic of Macedonia, foreign citizens who acquired nationality of the Republic of Macedonia and foreign citizens who were granted asylum, i.e. permission for permanent settlement in the Republic of Macedonia, shall be cleared of customs duties payment – for articles intended for their household use, as well as for articles of indispensable economical inventory needed for business activities of individual labor in the total denar amount equivalent to 82.000 DM. Articles with individual denar value that exceeds the amount equivalent to 82.000 DM are not included in this privilege.
8. According to Article 29, paragraph 1, point 7), line 1 of the Customs Law, owners, i.e. users of transport vehicles, shall be cleared of customs duties payment – for articles that are built into the passenger motor vehicles during the time when such vehicle is abroad, as a replacement of a worn-out or destroyed part, up to the total denar amount equivalent to 160 DM. Articles with individual denar value that exceed the amount equivalent to 160 DM are not included in this privilege.
9. According to Article 29, paragraph 1, point 7), line 2 of the Customs Law, owners, i.e. users of transport vehicles, shall be cleared of customs duties payment – for articles that are built into the freight motor vehicles of public transport, except passenger cars, during the time when such vehicles are abroad, as a replacement of a worn-out or destroyed part, up to the total denar amount equivalent to 300 DM. Articles with individual denar value that exceed the amount equivalent to 300 DM are not included in this privilege.
10. According to Article 30, paragraph 1, of the Customs Law, citizens of Republic of Macedonia who were working abroad on any grounds, constantly for at least two years or at least 24 months in a period of four years, shall be cleared of customs duties payment – for articles of economical inventory needed for business activities of individual labor, up to the total denar amount equivalent to 49.000 DM.
11. Starting from the day when this Decision comes into effect, the Decision on determining goods, quantities and value of goods subject to customs privilege when imported (“Official Gazette of SFRY” number 77/89, 78/89 and 82/89) is no longer applicable in the Republic of Macedonia.
12. This Decision shall come into effect on the first day after the day it is published in the “Official Gazette of the Republic of Macedonia”.

Number 23-2972/1
1 November 1993
Skopje

President of the Government
of the Republic of Macedonia
Branko Crvenkovski