

**LAW ON AMENDING AND REVISING THE LAW ON CUSTOMS**  
**(Official Gazette of the RM no. 109/2000)**

**Article 1**

Article 10 paragraph 2 item 3 of the Law on Customs (Official Gazette of the Republic of Macedonia no.s 21/98, 26/98, 86/99 and 25/2000) is amended and reads:

“supervise the entry to and exit from the territory of the Republic of Macedonia of effective national and foreign currency, cheques, securities and monetary gold in the course of the passenger, post and commercial transportation;

**Article 2**

In

Article 11 paragraph 5, after the word “law”, which is at the end of the second sentence, the words “or other law” are added.

After paragraph 12 two new paragraphs 13 and 14 are added and read:

(13) Customs officers may temporarily confiscate effective national and foreign currency, cheques, securities and monetary gold should their amount exceed the allowed maximum prescribed by the Law on Foreign Currency Operations. The Customs Officer shall keep records of the temporarily confiscated items to be used for initiating a court procedure.

(14) The Minister of Finance shall prescribe the ways and procedures for temporary confiscation of the items pertaining to paragraph 13 of this Article.

Paragraphs 13 and 14 become paragraphs 15 and 16.

### **Article 3**

In Article 24-a paragraph 2, the words “the Minister of Commerce” are replaced by the words “the Minister of Economy”.

### **Article 4**

In Article 181 item 11 is amended and reads:

“- artists for works of art imported from abroad”.

### **Article 5**

In Article 183, paragraph 1 item 1 is amended and reads:

“- equipment and spare parts (except automobiles and office furniture), given as contribution of a foreign person and not older than five years from the date of production, which serve to carry out the predominant activity of the company. The foreign person’s contribution must be made for a minimum of 3 years and constitute 20% of the total fix capital invested in the company, provided that the tax payer enjoying the exemption continues to work for a minimum of three years following the year in which the exemption expired. A buy-out of shares by a foreign person shall be considered a contribution.”

After item 10 a new item 11 is added and reads:

“items presented to state bodies, units, local governments and public legal entities by foreign donors”.

After paragraph 1 a new paragraph 2 is added and reads:

“(2) The Minister of Finance shall prescribe the ways and procedures for exempting items received as foreign donations from paying customs duties”.

### **Article 6**

In Article 184 after the word “items” the words “ not produced in the Republic of Macedonia” are added.

### **Article 7**

In Article 187 paragraph 1 the words “Articles 182 through 184” are replaced with the words “and pursuant to Articles 182 and 183 items 2, 3, 4, 5, 6, 7, 8, 9 and 10.”

After paragraph 1 a new paragraph 2 is added and reads:

“Items that are exempted from payment of customs duties pursuant to Article 183 item 1 of this law may not, within six years from the date of import, be sold or given for use by others or used for purposes other than those for which they were exempted, before import duties are paid. Such items may not be pledged, lent or given as security for other obligations.”

In paragraphs 2 and 3, which become 3 and 4, after the words “paragraph 1” the words “and 2” are added.

### **Article 8**

In Article 170 paragraph 1 of the Law on Amending the Law on Customs (Official Gazette of the Republic of Macedonia no. 25/2000) the words “until 31 December 2000” are replaced with the words “until 31 December 2001”.

### **Article 9**

The Legislative Committee of the Assembly of the Republic of Macedonia is authorized to produce a clean text of the Law on Customs.

#### **Article 10**

This Law shall enter into force on the day of publication in the “Official Gazette of the Republic of Macedonia”.