



commerce4all
REGIONAL PLATFORM

IMPORT

Everything you need to know about import.

Import is the release of goods into free circulation and it is an action by which the customs authority enables the disposal of the goods for the purposes determined by the customs procedure in which they are placed.

The person who carries out the importation is called the **importer**.

Wondering how your order is arriving from abroad?
Follow the whole process.



PLACE OF CUSTOMS CLEARANCE

The ordered shipment arrives at certain places for the inspection of the goods by the customs authority (declaration of the goods) and for its customs clearance - **Post Skopje** customs office, or if it arrives by air transport - **Airport Skopje** customs office.

CUSTOMS DECLARATION

The shipment is taken care of by companies that perform fast or regular delivery - based on the declared data in the shipment, it is determined whether the shipment is subject to import customs clearance and collection of customs and import duties or is exempt from customs clearance and payment of customs duties and import duties.

It is necessary to distinguish between the invoice value of the goods and the customs value of the goods. The customs value is the value of goods that is applied during customs clearance and includes the invoice value together with shipping costs (postage) and handling costs.

Shipments that have a value of **22 euros** (including transport and handling costs) are released **immediately** after the shipment arrives; there is **no obligation** to submit a customs declaration for them.

For all other shipments that have a value **above 22 euros** (including transport and handling costs), there is an obligation to submit a customs declaration.

This customs declaration can be submitted by the **carrier** of the shipment (post or express mail) or **another customs agent**. It can also be submitted by a natural person who **receives** the shipment.

This is a matter of **choice of the importer** (legal or natural person) - it should be decided independently who will submit the customs declaration.

One of the easier ways determined by the Customs Administration is the submission of **an oral customs declaration** by the importer by fulfilling the following conditions:

- goods sent by natural persons from abroad to natural persons in the Republic of North Macedonia,
- whose value per shipment and per declarant does not exceed a value of 800 euros in Denar equivalent and a net mass of up to 1,000 kg,
- the shipment should not be part of a regular series of similar shipments,
- not to be transported by an independent carrier as part of a larger cargo transportation,
- when it comes to goods of insignificant importance in cases where it is approved by the customs authority.



If these conditions are not met, it is mandatory to submit a **customs declaration** in a regular customs procedure. This declaration can be submitted by the **importer** (individual or legal entity), **customs agent** - freight forwarder or by the **post or express mail**.

This type of customs declaration is submitted **for all shipments** containing goods sent from abroad by legal entities, as well as all **shipments subject to purchase and sale, for goods subject to restrictions, prohibitions and other import formalities**.

The customs declaration can be in one of the following forms:

- **Postal customs declaration:** if the value of the goods in the shipment is less than EUR 800 in Denar equivalent. When the sender is a natural person, a single customs rate of 15% and a VAT rate of 18% or 5% is applied, depending on the type of goods. When the sender is a legal entity, that is, it is a shipment ordered via the Internet, the rates according to the Law on Customs Tariff are applied when calculating the customs duties. The customs declaration is completed by the customs officer, and the duties are paid upon receipt of the shipment, and
- **Single customs declaration only in electronic, paperless form:** if the value of the goods in the shipment is greater than 800 EUR or the recipient of the shipment has declared that he wants the goods to be cleared at a rate according to the Law on Customs Tariff, in this case the declaration is submitted according to the existing regulations provided by Article 72 of the Customs Law, and Article 115 of the Decree on the Implementation of the Customs Law, as well as the Rulebook on the manner of filling out the customs declaration and the code of codes used in the customs procedure, usually through a customs agent (forwarder)

DOCUMENTATION

Most often, from where the shipment is ordered, they mark it with a declaration that says what it **contains**, what **its value** is and **where it comes from**. This declaration is valid evidence describing the goods ordered.

If other documentation is required, the responsible person from the carrier of the shipment or from the customs office contacts the recipient. If it does not provide the necessary data, the value for which the order should be cleared is calculated by the customs officials.

If the person does not agree with the determined value, he has the right to submit an objection to it.

In the case when a shipment is sent **from a natural person to a natural person**, the sender should be careful to indicate the value of the goods, in order to more easily determine whether it is subject to regular customs clearance and payment of customs and import duties.



ADDITIONAL COSTS

Costs that are included in the customs value for which an order should be subject to customs duty include the **costs of postage** (transportation) that occur outside of N. Macedonia.

This means that if the order is 50 euros, and the postage (transportation) for it to arrive costs 10 euros, the total customs value of the order is 60 euros.

The customs value does not include other possible additional costs incurred in our country, which are calculated and charged by the Holding TAV Airports, or the Public Enterprise Macedonian Post.

After the customs value of the shipment is determined, the customs officers calculate the amount of duties that should be sent (customs, VAT and other import duties).

If the customs value of the shipment is **less than 22 euros**, it is **exempt** from customs and VAT. This does not apply if the shipment is an alcoholic beverage, tobacco product, perfume or toilet water.

If the customs value of the shipment is **over 90 euros**, then import duties, i.e. customs and VAT, must be paid. In this case, **additional costs** for handling and manipulation are paid, which are sent by the Holding TAV Airports and the Public Enterprise Macedonian Post Office.

These **handling and manipulation** costs are often charged for shipments that are **exempt** from paying customs duties and VAT upon importation, and citizens often think they are customs duties.

* This applies only if the shipment is sent by a legal entity, and does not apply if the shipment is received from another natural person.



ARRIVAL OF THE SHIPMENT

At the moment when the shipment arrives on the territory of N. Macedonia, as long as no treatment is determined with it, it is under customs supervision and is treated as temporarily stored goods in a room for temporary storage or in a public customs warehouse.

After the completion of the whole process, the shipment arrives at your address!