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**MEMORANDUM OF UNDERSTANDING**  
**on the electronic data exchange**  
**between**  
**the Customs Administration of the Republic of North Macedonia and**  
**the Independent Authority for Public Revenue (IAPR) of the Hellenic Republic**

The Customs Administration of the Republic of North Macedonia and the Independent Authority for Public Revenue (IAPR) of the Hellenic Republic, hereafter referred to as the Parties;

Considering that offences against customs legislation are prejudicial to their economic, commercial, fiscal, social, health and cultural interests;

Considering the importance of customs duties and other taxes applicable on importation or exportation of goods;

Recognizing the need for cross border cooperation in matters related to the application and enforcement of customs legislation;

Aware of the importance of data exchange for the needs of risk analysis;

Having regard to Article 88 "Customs" of the Stabilisation and Association Agreement between the European Communities and their Member States of the one part, and the former Yugoslav Republic of Macedonia, of the other part, done in Luxembourg on 9 April 2001, entered into force on 23 February 2004, as well as, to Protocol 5 of the above-mentioned Agreement, on mutual administrative assistance in customs matters;

Having regard to the commitments that the Parties have assumed under the International Convention on the Harmonization of Frontier Controls of Goods, signed in Geneva on 21 October 1982;

Having regard to international conventions and instruments dealing with trade facilitation and enforcement of customs legislation, such as the SAFE Framework of Standards to Secure and Facilitate Global Trade of the World Customs Organisation;

Recognizing that the provisions of this Memorandum are without prejudice to commitments of the Parties arising from any other international agreements or conventions;

Taking into the account the objectives and goals of the Action Plan for the Regional Common Market under the Berlin Process;

Taking into account the obligations of the Hellenic Republic arising from its membership to the European Union, and in particular those related to the implementation of EU customs policy;



have reached the following understanding:

## **Article 1**

### **Scope and implementation of the Memorandum of Understanding**

The Parties will take measures to facilitate the road traffic at the Green Corridors/Lanes, being resolute in their fight against customs frauds, acceleration of customs procedures, reducing the requirements for completing formalities and customs controls without prejudice to the provisions of the risk analysis frameworks that each party should adhere to.

The activities taken up by the Parties with regard to the implementation of this Memorandum shall be in line with the applicable EU and national legislations related to data exchange (i.e analysis, handling, keeping and protecting the exchanged data).

## **Article 2**

### **Phases related to the exchange of information**

The exchange of information will be organised in two phases:

A) Phase 1: Data exchange shall be initially introduced for goods transported by freight means of transport in road traffic and for empty trucks, departing from the territory of the Republic of North Macedonia.

B) Phase 2: In case of positive results of Phase 1, within the six-month initial phase of implementation of this Memorandum, the Parties express intention and will endeavour to agree and sign a complementary Memorandum, which will support data exchange in opposite direction – from the Hellenic Republic to the Republic of North Macedonia.

## **Article 3**

### **Responsibility for data authenticity and confidentiality**

The Parties shall not be responsible for authenticity of data presented in documents or obtained through electronic data exchange, particularly with respect to the data about actual presence of goods on the vehicle. In the case of undeclared goods, the Parties shall proceed in accordance with their respective legislation.



Any data received under this Memorandum shall be treated as confidential and will be subject to the same level of protection as the one provided for by the national/EU legislation to data of the same kind.

#### **Article 4**

##### **Sets of data**

The list of data to be exchanged is in the Protocol which is an integral part of this Memorandum.

#### **Article 5**

##### **Electronic exchange of customs data using the SEED**

The Customs Authorities of the Parties shall perform electronic exchange of data on goods transported by freight means of transport in road traffic, including information about empty trucks via the SEED (Systematic Electronic Exchange of Data) system, by establishing a secure connection, Virtual Private Network, via the Internet.

SEED, including its initial installation and configuration and 3 months training and advisory support is provided to the Parties by the CEFTA Secretariat, for the pilot phase.

#### **Article 6**

##### **Electronic exchange of pre-arrival and exit data**

Exchange of pre-arrival data shall mean sending data specified in the Protocol to this Memorandum, at the moment of releasing for transit at the customs office of departure or releasing for export of the declaration at the customs office of export.

Exchange of exit data shall mean sending data specified in the Protocol as integral part to this Memorandum, at the moment of finalising of transit/export procedure at the customs office of exit.

#### **Article 7**

##### **Automatic matching of data**

To improve customs control functions and enable verification that goods declared at exit are identical to goods declared at entry, the Party of entry should avail to proceed to the automatic data matching, especially for goods more susceptible to fraudulent activities.



Automatic matching of data shall include, but not limited to, comparison of the:

- a) gross weight;
- b) total invoiced value (if available);
- c) vehicle's number plated, driver's identity, etc.

## **Article 8**

### **Joint Working Group**

The Parties undertake to establish a Joint Working Group to meet at least once a year, or more often, when necessary.

The Joint Working Group shall be responsible for the appropriate implementation and review of this Memorandum.

## **Article 9**

### **Settlement of Disputes**

Any disputes concerning the application of this Memorandum will be settled by consultations between the Parties.

## **Article 10**

### **Additional measures**

The Parties may take additional organisational and technical measures required for the implementation of this Memorandum, taking into account the specific infrastructure of each border crossing point.

## **Article 11**

### **Final Provisions**

This Memorandum shall enter into force upon signature by the Parties.

This Memorandum may be amended by mutual agreement of the Parties. Any amendments must be made in writing. The amendments shall enter into force in accordance with the procedure referred to in paragraph 1 of this Article.



## PROTOCOL

List of data that will be sent in the Phase 1 from North Macedonia

### 3.1 Data from the export declarations

Export declaration - Header level (consignment):

Export declaration number

Customs office of export

Date/time of declaration acceptance

Total number of items

Total number of packages

Total gross mass

Invoice currency

Invoice amount

Customs Office of Exit (the border)

Consignee (name, postal code, city, country code)

Consignor (name, identity, postal code, city, country code)

Principal (name, identity, postal code, city, country code)

Declarant (name, identity, postal code, city, country code)

Transport details elements (at header/consignment level):

Country of dispatch

Country of destination

Truck number plates (at departure)

Trailer number plates (at departure)

Country of truck registration (at departure)

Country of trailer registration (at departure)

Indicator whether goods are transported in container

Terms of delivery

Terms of delivery place

Truck number plates (at BCP)

Trailer number plates (at BCP)

Country of truck registration (at BCP)

Country of trailer registration (at BCP)

Mode of transport

Export declaration – Goods item level:

Item sequence number

Country of dispatch

Country of destination

Description of goods

Country of origin

Item gross mass



Commodity code  
Item net mass  
Type of packaging, if available  
Number of packages, if available

### 3.2 Data from the transit declaration (applicable for NT (National Transit) declarations – transit movements which are not in the NCTS Common Domain)

#### Transit declaration - Header level (consignment):

Transit declaration number / MRN  
Number of loading lists  
CMR number, if available  
Number of items  
Number of packages  
Commercial reference number  
Invoice currency, if available  
Invoice amount, if available  
Total gross mass  
Date/time of release of goods for transit at departure office  
Customs Office of Departure  
Transport details elements (at header/consignment level):  
Country of dispatch  
Country of destination  
Truck number plates (at departure)  
Trailer number plates (at departure)  
Country of truck registration (at departure)  
Country of trailer registration (at departure)  
Indicator on whether goods are transported in container.  
Truck number plates (at destination)  
Trailer number plates (at destination)  
Country of truck registration (at destination)  
Country of trailer registration (at destination)  
Mode of transport

#### Transit declaration – Goods item level:

Item sequence number  
Commercial reference number  
Country of dispatch  
Country of destination  
Description of goods  
Commodity code



### 3.3 Data on Empty Trucks

Customs Office of Exit

Direction of the movement (at exit)

Border crossing date/time

Type of the means of road transport

Truck number plate

Trailer or semi-trailer number plate (if applicable)

Country of registration

Notwithstanding the minimum agreed set of data, an extended set of data may be exchanged provided that the customs administrations reach such agreement and that the technical conditions are met accordingly.



Any Party may terminate this Memorandum at any time, upon a prior written notice. The termination shall become applicable one month following the date of receiving such notification. Any procedures in progress at the moment of termination hereof, shall nonetheless be completed in accordance with the provisions of this Memorandum.

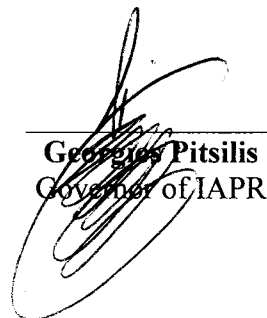
Signed in duplicate, in Thessaloniki, on the 7<sup>th</sup> day of July, in the English language.

For the Customs Administration of the  
Republic of North Macedonia



**Slavica Kutirov**  
Director General

For the Independent Authority for Public  
Revenue (IAPR) of the Hellenic Republic



**Georges Pitsilis**  
Governor of IAPR

