

**Memorandum of Understanding  
between  
the Customs Administration of the Republic of Macedonia  
and  
the Customs Service of the Republic of Poland  
for combating customs fraud  
and development of partnership relations**

Taking into consideration the provisions of Protocol 5 on mutual administrative assistance in customs matters to the Stabilization and Association Agreement between the Republic of Macedonia, of the one part, and the European Communities and their Member States, on the other concluded on 7<sup>th</sup> April 2001, as well as the Agreement between the Government of the Republic of Macedonia and the Government of the Republic of Poland on cooperation in combating organized crime and other forms of crime signed in Warsaw on 16<sup>th</sup> June 2008, hereinafter referred to as “the Agreements”;

To increase effectiveness of combating smuggling and other customs offences by creation of practical cooperation between enforcement structures of the Customs Administration of the Republic of Macedonia and the Customs Service of the Republic of Poland, hereinafter referred to as “the Contracting Parties”;

Considering the necessity of prompt and efficient exchange of information and data leading to accurate prevention, investigation and repression of any actions contradictory to customs legislation;

Aiming at development of exchange of training programmes to improve knowledge and practical skills of their customs officials;

The Director General of the Customs Administration of the Republic of Macedonia and the Director General of the Customs Service of the Republic of Poland have agreed as follows:

**Article 1**

The Contracting Parties will exchange information, in accordance with the Agreements, especially on high duty goods, excise goods or any goods and shipments that might raise a significant concern of major irregularities with regard to the customs value of goods, rules of origin and on goods subject to import or export prohibitions and restrictions.

## Article 2

1. Information shall be transmitted on due time allowing the other Contracting Party to undertake necessary actions to assure the proper implementation of customs legislation and other provisions.
2. Requests for assistance and replies thereto, pursuant to the Agreements, shall be made in writing. Urgent requests may be submitted orally or by electronic means. Such requests shall be confirmed in writing as soon as possible.
3. The requested customs authority shall provide the information and the documents without delay.
4. Requests for assistance and replies should be submitted in English.

## Article 3

Requests for verification of customs value shall be transmitted in the cases when high loss of customs duty and/or tax is suspected.

## Article 4

1. Contracting Parties shall authorize their competent customs bodies, specified in Annex, to maintain direct contacts in order to solve all questions connected with the implementation of this Memorandum.
2. Contracting Parties shall notify each other of any changes to the Annex of this Memorandum.
3. The Contracting Parties share information about tasks and the range of liability of the bodies enlisted.

## Article 5

In order to detect, prevent and disclose customs offences, the authorized bodies mentioned above shall share urgent information on possible and anticipated smuggling and other frauds.

## Article 6

1. Measures applied by the Contracting Parties in connection with the operational exchange of information shall be applied in accordance with their national legislation.
2. The authorized bodies mentioned in Annex will share urgent information concerning illegal import, export and transit of goods when the information indicate the participation of individuals, criminal or terrorist organizations.

#### Article 7

The two Contracting Parties, subject to the resources available, will exchange training activity programs enabling study visits of customs officers in the areas of common interest. The purpose of the study visits should be acquiring more knowledge about the handling of different areas of customs activities in order to more effectively combat customs offences.

#### Article 8

The Contracting Parties shall determine goods, which in their assessment, are most often the subject of contraventions of customs legislation concerning goods turnover between Contracting Parties. If necessary the customs authorities of the Contracting Parties update that list, including also counterfeited and excise goods.

The Contracting Parties shall plan and conduct, on central and regional level, customs operations concerning control of goods mentioned in paragraph 1, transported between the Republic of Poland and the Republic of Macedonia.

After conducting a joint customs operation, the Contracting Parties shall provide each other, without any delay, the information on its results and also shall exchange experiences gained during the action.

#### Article 9

The two Contracting Parties shall exchange publications and other information papers that may be useful in performing of their responsibilities.

#### Article 10

Exchange of information between both Contracting Parties does not infringe national and European Union's regulations on data protection. Any information received under this Memorandum of Understanding shall not be transferred to other persons or be used for other purposes including for use as evidence in administrative or judicial proceedings unless the Agreements provide such transfer of information. This article will remain in effect between the Customs Service of the Republic of Poland and the Customs Administration of the Republic of Macedonia notwithstanding the termination of this Memorandum of Understanding.

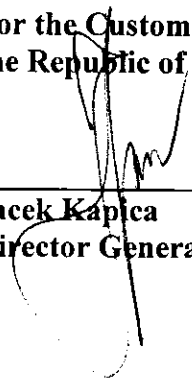
#### Article 11

1. This Memorandum of Understanding shall remain in force for unlimited duration. This Memorandum of Understanding may be modified in writing by the Contracting Parties' mutual consent. Any such modification may take effect upon signature by the Contracting Parties.
2. If either Contracting Party wishes to terminate its cooperation under this Memorandum of Understanding, it should endeavor to provide at least 90 days' advance written notice to the other Contracting Party.

3. This Memorandum of Understanding will come into effect on the date of signature.

Done in Brussels on 24<sup>th</sup> June 2011 in two originals, in English language.

For the Customs Service of  
the Republic of Poland

  
\_\_\_\_\_  
Jacek Kapica  
Director General



For the Customs Administration of  
the Republic of Macedonia

  
\_\_\_\_\_  
Vajro Kargov  
Director General

## **Annex**

### **Contact bodies for the Customs Service of the Republic of Poland are:**

#### **Customs Policy Department (policy matters)**

Tel. +4822 694 5005;

Fax. +4822 694 4303

E-mail: [Sekretariat.PC@mofnet.gov.pl](mailto:Sekretariat.PC@mofnet.gov.pl)

#### **Department of Customs – Excise Control and Control of Games (operational and control matters)**

Tel. +4822 694 5684,

Fax. +4822 694 3205

E-mail: [Sekretariat.CA@mofnet.gov.pl](mailto:Sekretariat.CA@mofnet.gov.pl)

#### **Customs Cooperation Unit**

##### **Customs Chamber in Wrocław (administrative assistance)**

ul. Hercena 11, 00-950 Wrocław

Tel. (+48) 071-3705-497, (+48) 071-3705-413

Faks (+48) 071-3705-497, (+48) 071-3724-155

E-mail: [customs.assistance@wro.mofnet.gov.pl](mailto:customs.assistance@wro.mofnet.gov.pl)

### **Contact bodies for the Customs Administration of the Republic of Macedonia are:**

#### **Mr. Dusan Razmovski**

Head of Investigation Department

Control and Investigation Sector

Tel. + 389 2 3293 989

Fax: +389 2 3 120 120

E-mail: [dusko.razmovski@customs.gov.mk](mailto:dusko.razmovski@customs.gov.mk)

#### **Mr. Marjan Tasevski**

Head of Intelligence Department

Control and Investigation Sector

mobile ++ 389 71 248 176

phone ++ 389 2 3 29 39 39

fax ++ 389 2 3 13 14 48

E-mail: [marjan.tasevski@customs.gov.mk](mailto:marjan.tasevski@customs.gov.mk)