

5. Provisions of paragraphs 1 - 4 shall apply only to materials of the sort to which the Agreement applies. Moreover, these provisions do not prohibit application of a system for refunding taxes when exporting agricultural goods, which shall apply in accordance with provisions of the Agreement.

6. Notwithstanding provisions of paragraph 1, the Parties may agree to use customs duty refunds or exempt from payment of equivalent customs duties or taxes in connection with materials used in production of the products originating in a Party in conformity with the following provisions:

a) with respect to products included in groups 25 - 49 and 64 - 97 of the Harmonized System, 5 percent of the customs duties or a lesser percentage effective Ukraine or Republic of Macedonia shall be withheld;

b) with respect to products included in groups 50 - 63 of the Harmonized System, 10 percent of the customs duties or a lesser percentage effective Ukraine or Republic of Macedonia shall be withheld.

Provisions of this paragraph shall apply until 31 December 2002 and may be reviewed upon consent of the Parties.

Chapter V

Certificate of origin

Article 15

General requirements

1. Provisions of this Agreement shall apply to products originating in a Party, at the time of importation to the other Party in case of submission of a certificate of origin EUR. 1, a sample of which is presented in Annex III.

2. Notwithstanding provisions of paragraph 1, to products originating in a Party, in understanding of this Protocol, in cases specified in Article 23, provisions of this Agreement shall apply without submission of any documents specified above.

Article 16

Procedure for issuing a certificate of origin EUR. 1

1. A certificate of origin EUR. 1 shall be issued by the customs bodies of the Republic of Macedonia or by the authorized bodies of Ukraine (hereinafter referred to as the authorized bodies) on the basis of the application that is filed in written form by the exporter or by his authorized representative on the basis of the responsibility of the exporter.

2. To meet this end, the exporter or his authorized representative shall fill out a certificate of origin EUR. 1 and the application form the samples of which are presented in Annexes IIIa and IIIb. A certificate of origin EUR. 1 must be filled out in English. Other forms must be filled out in Ukrainian or Macedonian languages in accordance with provisions of the national legislation of the exporting country. In the event of filling out a form in hand-writing, it should be done in ink and in capital letters. Description of the products must be provided in the specifically designated for this purpose section without leaving a single line blank. If a section is not filled out completely, one should draw a horizontal line under the last line of the description and to cross out the remaining blank space.

3. An exporter who has filed an application for a certificate of origin EUR. 1, will be required, at any moment upon the demand of the customs bodies of the exporting country where the certificate of origin EUR. 1 is to be issued, to provide all relevant documents verifying the status of origin of the respective products, as well as to meet other requirements of this Protocol.

4. A certificate of origin EUR. 1 shall be issued by the authorized bodies of the Parties only if relevant products may be considered originating in either of the Parties and meeting other requirements of this Protocol.

5. The authorized bodies (for purposes of this paragraph customs bodies of Ukraine also may be engaged) are required to take all necessary measures concerning verification of the status of origin of the products from the Parties and compliance with other requirements of the Protocol. To meet this end, they may ask for any proof and carry out any inspection of the documents of the exporter or any other necessary examination. The authorized bodies issuing a certificate are also required to verify that the provided under paragraph 2 forms are properly filled out. In particular, they will be required to check if the space specified for description of the products is filled out in a way that makes it impossible to add any writing for cheating purposes.

6. Date of issue of a certificate of origin EUR. 1 shall be specified in section 11 of the certificate.

7. A certificate of origin EUR. 1 shall be issued by the authorized bodies and delivered to the exporter as soon as the exportation actually took place or was ensured.

Article 17

A certificate of origin EUR. 1 issued afterwards

1. Notwithstanding provisions of Article 16(7), a certificate of origin EUR. 1 may be issued in exceptional cases after the exportation of the products to which it concerns, provided that:

a) at the time of the export it wasn't issued due to error or unintentional omission, or due to special circumstances; or

b) it will be demonstrated to the authorized bodies that the certificate of origin EUR. 1 has been issued but due to technical reasons it wasn't received at the time of importation.

2. For purposes of application of provisions of paragraph 1, the exporter will be required to specify in one's statement the place and date of the export of the product which the certificate of origin EUR. 1 concerns, as well as the reasons of one's request.

3. The authorized bodies may issue a certificate of origin EUR. 1 afterwards only after verifying information presented in the exporter's statement to ensure that it corresponds to the information contained in relevant documents.

4. On the certificate of origin EUR. 1 issued afterwards one should make the following note: "ISSUED RETROSPECTIVELY".

5. A note provided for by paragraph 4 must be made in section "Notes" of the certificate of origin EUR. 1.

Article 18

Issue of a duplicate certificate of origin EUR. 1

1. In the event of stealing, loss or destruction of a certificate of origin EUR. 1, the exporter may submit to the authorized bodies which issued that certificate a statement requesting issue of a duplicate certificate on the basis of the export documents available to these bodies.

2. The duplicate certificate issued as specified above must be marked with a word "DUPLICATE".

3. A note provided for in paragraph 2 must be put in section "Notes" in the duplicate certificate of origin EUR. 1.

4. A duplicate certificate must contain the date of issue of the original certificate of origin EUR. 1 and shall take effect as of this date.

Article 19

Issue of a certificate of origin EUR. 1 on the basis of the earlier issued certificate of origin.

If a product originating in a Party remains under control of a customs body of a Party, it will be possible to replace the original certificate of origin with one or several certificates of origin EUR. 1 for purposes of shipping all or some of these products to one of the Parties. Replaced certificate(s) of origin EUR. 1 shall be issued by the authorized bodies.

Article 20

Effectiveness of a certificate of origin

1. A certificate of origin shall be effective during four months following the date of issue in the exporting country and must be submitted during the specified period to the customs bodies of the importing country.
2. A certificate of origin, which is submitted to the customs bodies of the importing country after the end of the period set for its submission in paragraph 1, may be accepted for purposes of granting preferential treatment, if failure to submit these documents before the end of the specified period was caused by exceptional circumstances.
3. In other instances of the late submission, the customs bodies of the importing country may accept the certificate of origin if products were delivered before the expiry of the specified period.

Article 21

Filing a certificate of origin

A certificate of origin must be submitted to the customs bodies of the importing country under procedures established by this Party. The said bodies may require translation of the certificate of origin, as well as demand to attach to the import declaration a statement of the importer stating that the products are meeting requirements established for purposes of implementation of the Agreement.

Article 22

Import of the products by separate parts

If upon a request of the importer and in compliance with conditions established by the customs bodies of the importing Party, a disassembled or not-assembled product, as defined in the General Rule 2(a) of the Harmonized System, which classifies under sections XVI and XVII or product codes 7308 and 9406 of the Harmonized System, is imported in separate parts, the customs bodies shall be provided with a single certificate of origin for such product at the time of importation of its first part.

Article 23

Exemption from the requirement to submit a certificate of origin

1. Products which are shipped in small packages from private individuals to private individuals, or which constitute a part of personal luggage of passengers, shall be treated as products originating in a Party, without provision of a proof of origin provided that such products are not imported by way of a trade activity and were declared as meeting requirements of this Protocol, and provided that there are no grounds for doubts concerning accuracy of this declaration. In the event of sending of the products by mail, this declaration may be filed on the basis of the declaration form C2/CP3 or on a sheet of paper attached to such document.

2. A one-time import containing exclusively goods for personal use of the recipients, travelers or their families, shall not be treated as import through trade activity, if nature and quantity of the products obviously demonstrate that there is no commercial objective involved.

3. Moreover, the total value of the products in question may not exceed 500 EUR for small packages and EUR 1200 for products that constitute part of the travelers' personal luggage.

Article 24

Accompanying documents

The documents specified in Article 16(3) and used for purposes of verification that the products which the certificate of origin EUR. 1 concerns, may be treated as products originating in the Parties and meeting other requirements of this Protocol, may in particular, include:

- a) direct proof of operations involving processing, which were carried out by the exporter or supplier for purposes of production of respective goods, which are included, for instance, in his accounts or internal financial accounting;
- b) documents that confirm the status of origin of the materials used, issued or prepared in the Party, where these documents are used in accordance with national legislation;
- c) documents that confirm operations involving transformation or processing of materials in the Party, issued or prepared in the Party where these documents are used in accordance with national legislation;
- d) a certificate of origin EUR. 1 confirming the status of origin of materials used in a Party, issued or prepared in the Party in accordance with this Protocol.

Article 25

Preserving a certificate of origin and accompanying documents

- 1. The exporter who filed an application for issuance of a certificate of origin EUR. 1 shall be required to keep the documents specified in Article 16(3) at least for three years.
- 2. The authorized bodies of the exporting country which issued the certificate of origin EUR. 1, are required to keep the application form provided for under Article 16(2) during a period of at least three years.
- 3. The customs bodies of the importing country are required to keep the submitted certificate of origin EUR. 1 during a period of at least three years.

Article 26

Differences and formal errors

1. discovery of insignificant differences between the data specified in the certificate of origin, and data specified in documents submitted to the customs services for purposes of complying with formal requirements concerning import of the products, may not, in itself, make the certificate of origin invalid and such that does not have legal effect, if it has been properly established that this document refers to the presented products.
2. Obvious formal errors, such as typing errors in the certificate of origin, may not serve as a basis for refusal to accept this document, if such errors do not give rise to doubts concerning accuracy of the data specified in this document.

Article 27

Amounts expressed in EUR

1. Amounts in the national currency of the exporting country that correspond to the amounts expressed in EUR, shall be determined by the exporting country and communicated to the importing country.
2. If these amounts exceed corresponding amounts specified by the importing country, the latter shall be required to accept them if the invoice for the products is formulated in the currency of the exporting country.
3. Amounts that must be used in any given national currency, provide an equivalent in this national currency of the amounts expressed in EUR as of the first working day of October of the year preceding the date of the enactment of this Agreement.
4. Amounts expressed in EUR and their equivalent amounts in the national currencies of the Parties shall be reviewed by the Joint Committee upon a request of a Party. Performing such a review, the Joint Committee is to ensure that amounts which are used in national currency are not reduced, as well as to consider appropriateness.

Chapter VI

Administrative cooperation arrangements

Article 28

Mutual assistance

1. The customs bodies of the Parties shall be required to provide each other with sample prints of their seals which are used by their authorized bodies for purposes of issuance of certificates of origin EUR. 1, as well as to provide each other with addresses of the customs bodies which are responsible for verification of these certificates.
2. To ensure proper implementation of this Protocol, the Parties shall provide each other, acting through competent customs administrations, with assistance in verification of certificates of origin EUR. 1 and authenticity of information provided in these documents.