

**Annex E (value specification)
OUTWARD PROCESSING – VALUE SPECIFICATION
Method of difference between duties**

A Authorization No. _____ as of _____ Holder of authorization _____		B. Supervisory customs body: _____ Export declaration No. _____ as of _____	
Re-import of goods after processing			
C. Mark the procedure	Processing <input type="checkbox"/>		Standard system of replacement
If replacement of the goods within the guarantee period is free of charge, you do not fill in the value specification, except if the holder of authorization has paid the expenses from section G.			
D. Customs value of the exported goods			MKD (1)
E. Value of the used materials delivered by the holder of authorization, not exported from Macedonia.			MKD (2)
F. Processing costs, according to invoice:			MKD (3)
Currency and amount		Exchange rate	
G. Terms of delivery: _____ Expenses for return of the goods in Macedonia			MKD (4)
Type of expenses		MKD	
Transport			
Insurance			
Packaging			
Other			
Total costs (4)			
H. Total costs (2+3+4)			MKD (5)
I. Customs value of re-imported goods (1+5)			MKD (6)
J. Customs duties for the imported goods			
Tariff code	Tariff rate	Customs value (6)	
K. Customs duties for the exported goods*			
Tariff code	Tariff rate	Customs value (6)	
* if there are more than one type of goods, only the total amount of import duties from the specification below is transferred.			
L. Calculated amount of import duties (7-8)			MKD (9)
M. VAT for the imported goods (18% from (6+9))			MKD

N. Declaration

The above stated data is correct.

The goods which at the moment of temporary export were domestic goods or goods under inward processing procedure had been exported according to the export declaration stated in section B. When the goods were exported there was no return of export duties and VAT.

Standard replacement system

Replacement products

- Have the same ten digit tariff code from the Customs tariff
- Have the same trade quality
- Have the same technical characteristics

as the exported goods.

Free of charge repair of the goods

The goods were repaired/replaced without any charge (including the transport, etc.) for the holder of the authorization, due to the obligations from the guarantee or due to production error. When the goods were initially declared for free circulation, the error had not been taken in consideration at the phase of determining the customs value and the customs rate.

O.

Date:

Signature:

Name and Surname of the undersigned:

SPECIFICATION – EXPORTED GOODS

Tariff code	Tariff rate	Customs value	Import duties
Customs value and import duties of the exported goods		*	**

* to be transferred into (1)

** to be transferred into (8)