

# TIDZ Exemption on customs duties

## General info

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### Economy name

North Macedonia

### ID

N3

### Incentive name

TIDZ Exemption on customs duties

### Brief description

Customs exemption for production activities, ICT activities, science and research and new technology based activity

## Legal reference

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### Legal reference name

Law on Technological Development Zones. "Official Gazette of Macedonia" 14/07, 103/08, 130/08, 139/09 156/10,127/12,41/14,160/14,72/15,129/15,173/15,192/15,217/15,30/16 and 83/18

### Legal reference (Law section / article)

Article 6, Article 42

- 1) Under the conditions and within the limits determined in Article 4-a of this Law, the user of the zone shall be eligible for customs exemptions and reliefs in accordance with the provisions of the Law on Customs, unless otherwise regulated by this Law.
- 2) The user of the zone carrying out production activity and information technology activities (software development, hardware assembly, digital recording, computer chips, and alike), scientific and research activity and production based on new technologies with high environmental standards shall be exempted from the obligation of submitting a guarantee as a security instrument for the customs debt incurring or that may incur after the determination of the customs permitted treatment or use of the goods.
- 3) The exemptions or reliefs referred to in paragraph 1 of this Article shall not apply to alcohol and alcoholic beverages, as well as to tobacco and tobacco products.
- 4) The user of the zone can use an incentive for import of equipment in accordance with Article 42 of this (TIDZ) Law.  
Article 42  
(1) The equipment determined in Chapters 84, 85, 86, 87, 88, 89 and 90 of the Customs Tariffs and the spare parts thereof, which represents a foreign goods and which, as part of the investments of the user of the zone, is intended for performance of a business activity in the zone, shall not be subject to payment of import duties prescribed by the Law on Customs Tariffs.  
(State Aid scheme element.)

## Incentive design

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### Incentive group

Financial

### Incentive category

Customs duty

**Economy-wide/Sector-specific**

Sector-specific

**Sector (Simplified)**

Manufacturing

**Sector (NACE)**

C MANUFACTURING

**Size of firm that can use incentive**

All sizes of firms

**Level at which incentive is available**

Economy-wide

**Ownership of firm that can use incentive**

Any

**Incentive location**

Free economic zone

**Main objective of the incentive**

Other

**In case of grant, share of grant in investment (in %)**

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**Access to information**

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**Contact Info**

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**Weblink to Incentive information in English**

**Weblink to Incentive information in local language**

**Eligibility criteria**

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**Eligibility criteria (description)**

#### Article 4-a

(1) The users of the zones shall be granted state aid in the form of regional aid, under the conditions determined by this Law. The regional aid can be granted for initial investment in tangible and intangible assets.

Whereas under Article 4 (1) The terms used in this Law shall have the following meaning:

10. "Productive initial investment" means investment in tangible and/or intangible assets in relation to the:

- establishment of a new enterprise,
- expansion of the production capacity of the existing enterprise,
- diversification of the production of the enterprise by introducing new, additional products, or
- fundamental change in the overall production process of the existing enterprise.

#### **Eligibility criteria (weblink)**

### **Incentive administration**

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#### **Awarding Authority (Name)**

Directorate for the Technological Industrial Development Zones

#### **Application procedure + Weblink (where available)**

##### Article 8-a

(1) A contract for granting state aid can be concluded only if the enterprise to be granted state aid submits a letter of intention, an enterprise registration in Macedonia, and a business plan to the Agency for Foreign Investments and Export Promotion of North Macedonia or to the Directorate for Technological Industrial Development Zones or to the ministers without portfolio in charge of attraction of foreign investments.

(2) The business plan referred to in paragraph (1) of this Article shall consists of the following elements:

- description of the company, consolidated financial reports for the last three years, and overview of business activities planned to be carried out in the technological industrial development zones,
- location and area of the required land parcel,
- period for commencement and completion of the construction and period for commencement of production,
- total amount of the productive investments,
- total number of new jobs, qualifications of the employees, employment dynamics for a period of 10 years,
- projection of revenues and profits for a period of 10 years,
- plan for future expansion, and
- market location.

(3) The Agency for Foreign Investments and Export Promotion of North Macedonia or the Directorate for Technological Industrial Development Zones or the ministers without portfolio in charge of attraction of foreign investments. shall be obliged to submit the business plan referred to in paragraph (2) of this Article, within a time period of ten days from day of submission of the business plan by the enterprise to the Government of Macedonia, with a proposal for granting state aid.

(4) The Government of North Macedonia shall decide on granting of state aid to the enterprise within 30 days from the day of submission of the proposal of the Agency for Foreign Investments and Export Promotion of North Macedonia or the Directorate for Technological Industrial Development Zones or the ministers without portfolio in charge of attraction of foreign investments. referred to in paragraph (3) of this Article.

(5) The enterprise shall conclude a special agreement on awarding a state aid for each productive initial investment under the conditions and in the manner foreseen by paragraphs (1), (2), (3) and (4) of this Article.

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#### **Implementing Authority (Name)**

Customs Administration - North Macedonia