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**THE AUTHORITIES AND THE ROLE OF THE CUSTOMS OFFICE OF
THE REPUBLIC OF MACEDONIA IN THE PROCESS OF CRIMINAL
INVESTIGATION OF CUSTOMS CRIMES**

ABSTRACT

The problem with crime is undoubtedly one of the biggest and most prominent ones at present. Nowadays the world is faced with many contemporary forms of criminal offences. Crime is assessed as a negative social conduct and represents a serious obstacle to the social and economic progress of countries.

Customs crimes, as a part of economic and financial crimes, have for a while now been the interest of criminologists and criminal law, both at a local and international level. The crimes that are classified as customs crimes are: smuggling, customs fraud and covering goods that are part of smuggling and customs fraud. Committing any of the above crimes means transporting goods over the customs line in the attempt to avoid paying customs charges and other tariffs determined by law. This directly affects the functioning of the system and causes great economic, political and similar consequences.

Customs crimes are a highly profitable endeavor and are always international in their nature. This study will give an overview of the crimes that fall under the category of customs crimes, i.e. smuggling and customs fraud, as one of the indicators and causes of economic and financial crime that are even related to certain forms of organized crime. These types of crimes directly affect the economic progress of the country. The consequences of these crimes are great and the damages are hard to recover from.

Considering that customs crimes are a serious threat and one of the most serious violations of customs regulations, it is clear that there is a need to investigate them further for the purpose of providing data to contribute to advancing the measures against crime and improving the effectiveness of the Customs Office in curbing it.

Key words: *Customs crime, smuggling, customs fraud, concealing goods, customs line, customs charges.*

INTRODUCTION

Smuggling and fraud are socially negative phenomena that have been known to humankind since time immemorial. Crime is as old as humanity. Only its forms and methods of operation have changed throughout history. Nowadays smuggling and fraud are characterized by their contemporary forms and ways of perpetration. This is primarily a result of the rapid industrial and technological development, especially in IT terms, which enables easy and fast communication and exchange of information. The emergence of organized crime, as one of the most modern forms of crime in which the aforementioned criminal deeds belong, too, is within this context.

Today the world is facing difficulties in tackling crime despite all the knowledge, techniques, skills and methods used.

These crimes pose a serious problem in many countries. They involve a number of substantial smuggling activities during which importers evade the payment of taxes by circumventing customs procedures, as well as cases when importers commit customs frauds in cooperation with corrupt customs officers.¹

Customs crimes are a special form of criminal offence that refer to acts that violate the customs system. The broadest definition of the term customs crimes is the following: "Customs crime is a complex security phenomenon that covers criminal offences committed by natural and legal persons that use customs services or persons who skillfully dodge the customs lines and services, as well as criminal behavior with elements of abuse of office from the customs officers."²

The key feature of customs crime is that it implies carrying goods over the customs line while avoiding customs inspection for the purpose of evading customs control and thereby the payment of the customs charges.

¹ Determinations of Customs Fraud and Corruption: Evidence From Two African Countries, Research Programme on Political Economy and Development in Africa. OECD Development Center. p. 12.

² Nikoloska S., Methods of Researching Economic-Financial Crimes. Van Gogh. Skopje, 2013. p. 378.

Hence, given the nature and manner of perpetration, these crimes can be either individual or part of organized crime and belong to the framework of international crime. The transition process that the Republic of Macedonia is facing has provided excellent breeding ground for the appearance of numerous illegal and detrimental criminal activities, especially in terms of economic-financial crimes, in which customs crimes belong, too. In practice, these are often violations of the regulations for the import, export and transit of goods, evasion of the payment of customs charges, unlawful import, export and transit of goods, avoiding of customs inspection and control, transfer of cash across the border, having two sets of financial accounts to conceal illegally imported goods and acquired profit and the like. Smuggling and illicit trade of different goods is a frequent trans-border phenomenon and is therefore one of the mainstays of transnational organized crime. The consequences, on the one hand, are the vast damage inflicted on the society and, on the other, the perpetrators and masterminds gaining huge unlawful property-related and financial advantage.

It is essential to underline the relevance of the research and analyses of customs crimes. In this context, it is the Customs Office of the Republic of Macedonia that has a crucial role and vital importance. Therefore, it is important to heed the reforms that the Customs Office has enacted over the past years, as well as consider its progress in the process of criminal investigation of customs crimes.

DEFINITION OF CUSTOMS CRIMES

According to their nature and method of perpetration, customs crimes imply and involve people from two or more countries and has an international dimension.

The perpetrators of customs crimes may be natural or legal persons. As for the subjective side of these crimes, there is the fault, which is necessary when committing a crime. The criminal intent lies in the fact of the perpetrator being aware of his/her deed and wanting to commit it - specific intent, or was aware that (s)he could cause harm because of doing or refusing to do something - possible intent. The crime of smuggling can be committed with both kinds of intent: both specific and possible. Smuggling cannot be a crime of opportunity. A smuggling attempt is punishable under the law.³

Customs fraud is also a premeditated customs crime that involves a number of activities including falsification of business documents to enable partial or complete evasion of payment of customs charges that is accompanied by numerous abuses of power on the customs officers' part.⁴

³ Krstanoski M., Administrative Customs Procedure Including Customs Crimes Procedure. Ohrid, 2007. pp. 220 -221.

⁴ Nikoloska S., Study of Customs Crimes - Lectures

The customs crimes are quite frequent violations of the legal norms. They are perpetrated by natural or legal persons that take part in the customs procedure. The key characteristic of the system of customs crimes in the Republic of Macedonia is that, until 1991, when Macedonia was part of the SFRY, and then as an independent country until 1996, when the Criminal Code was adopted, charges were pressed only for one case of smuggling and a few variations of the same as envisioned under the Customs Code.⁵

We may freely say that the year of 2004 (when the new extensive amendments and addenda to the Criminal Code of the Republic of Macedonia were adopted) was of great importance for Macedonia in terms of revising, modernizing and harmonizing the regulations that punish the serious violations of the customs system.⁶

The amendments to the relevant criminal law have created efficient prevention and punishment mechanisms through the inclusion of new forms of crimes and harshening the punishment policies. The new Criminal Procedure Law has incorporated solutions that increase the efficiency of the public prosecutor as one of the participants in this procedure and enhance his/her role throughout the criminal procedure, especially in the process of detection and pre-investigation, particularly in terms of the authorities and obligations entrusted to the Customs Office (CORM) and the Financial Police under the Criminal Procedure Law.⁷

The 2004 novelty in the Criminal Code redefined the title and the legal description of Article 278 (on smuggling) and introduced two new members, thereby making a step toward harmonizing Macedonian law with the modern European criminal law.

Under these amendments, Chapter XXV - Crimes Against Public Finances, Payment Operations and Commerce, customs crimes have been incorporated as a separate segment in the following way:

- Smuggling - Article 278
- Customs fraud - Article 278a
- Concealing goods that have been smuggled and are part of a customs fraud – Article 278b

The purpose of the inclusion of these crimes is to protect individuals, institutions and the society, which is why the Criminal Code of the Republic of Macedonia envisions appropriate penalty for these. The perpetrators of customs crimes want and try to prevent their identification, so very often their moves are arranged with the customs officers, during which they harmonize their joint activities.

⁵Tupancheski N. Customs Crimes - Comparative Aspects. MRKPK, vol. 1. Skopje, 2006, p.38.

⁶ Ibidem, p. 39.

⁷ Spasoska L., Number of Criminal Charges Filed From CORM to Public Prosecutor's Office in Area Falling Under Jurisdiction of Higher Public Prosecutor's Office. Skopje. MRKPK vol.1, 2006. p. 108

Furthermore, with this kind of joint activities they create a so-called ring in the chain of an organized criminal group and commit crimes with the assistance of authorized officials. This type of association of the perpetrators of customs crimes with the customs officers or other officers is an organized activity that poses a major impediment to the eventual detection and capturing of the same. The perpetrators of customs crimes have a premeditated aim and intention: to avoid paying the legal customs charges or other taxes for the import or export of goods and products whereby they gain illegal profit contrary to the existing regulations, thereby depleting the budget revenues by not paying customs charges and contributing to unlawful competition because the market price of the imported goods for which no customs charges have been paid will be lower than that for the goods that have been legally imported into the Republic of Macedonia.⁸

The crucial elements that qualify these crimes as customs is their manner of perpetration, motive and final aim. The method in which these crimes are committed, or the “modus operandi”, as well as the techniques and means used to perpetrate them can vary. However, regardless of how different they are, their motive is always the same: material gain.

The crime of **smuggling**⁹ means transporting goods from one side of the border to another by violating the customs regime. This offence has an international dimension and “is aimed at avoiding the payment of the mandatory customs charges, obtaining financial or commercial gain by evading customs, tax, police, and other kind of control, while circumventing the restrictions related to the import and export of goods.”¹⁰

Unlike smuggling, the criminal offence of **customs fraud**¹¹ incorporates specific acts aimed at committing fraud during customs procedure. This deed implies full or partial evasion of the payment of export/import customs charges. Partial customs fraud is committed in several ways: making false claims to the customs officer about the goods and other data that impact the amount of customs charges or tax refund, failure to meet the liabilities envisioned under the law, which would influence the import/export customs charges, any other means used to confuse the customs bodies regarding the amount of the import/export customs charges when it comes to a higher amount.

⁸ Kambovski V., Comments on Criminal Code of the Republic of Macedonia. Skopje 2011. pp. 924–960.

⁹ Article 278 of the Criminal Code of the Republic of Macedonia, The Official Gazette of the Republic of Macedonia no. 37/96; 19/04 and 114/09.

¹⁰ Group of authors, Corruption and Contraband: Monitoring and Preventing. Democracy Research Center. Sofia, 2000, p. 8.

¹¹ Article 278 - a of Criminal Code of the Republic of Macedonia, The Official Gazette of the Republic of Macedonia. no. 19/04 and 114/09.

The crime of **concealing goods that have been smuggled and are part of a customs fraud** covers the following acts: buying, selling, distributing, receiving as a gift, concealing, taking care of, using or storing goods of a higher amount for which the perpetrator knows or was obliged to know that they are a subject of smuggling or customs fraud. Because of the popularity of the customs crimes, the consequences that they entail, and their constant updating, they have been included in the Criminal Code with the 2004 amendments.¹²

This criminal offence actually involves usually smuggled goods, forbidden goods or goods that are under a certain import/export regime, that is, whose import/export demands licenses or certificates, then goods of high value and therefore high customs charges and the like. The goods that are smuggled or are part of a customs fraud are brought into the country illegally for the purpose of evading the payment of customs charges and other taxes.

AUTHORITIES OF CUSTOMS OFFICE IN COMBATING CUSTOMS CRIMES AT NATIONAL AND INTERNATIONAL LEVEL

The Customs Office of the Republic of Macedonia is a state institution that falls under the jurisdiction of the Finance Ministry and plays a decisive part in protecting the society and the public with its authorities. When it comes to protecting the security and safety of the citizens, protecting the fiscal interests of the country, defending the society from illicit trade, protecting the market from unlawful competition while supporting the legal business activities, increasing the competitiveness of the national economy, creating an electronic environment and combating fraud, organized crime and terrorism, the cooperation with the relevant institutions at a national and international level is of vital importance.

International cooperation that is based on joint standards and mutual recognition of the results of the enacted controls is an instrument for the efficient reduction of the burdens on the legal trade and a deterrent to illicit trade and customs irregularities.

The fight against this type of crime doubtless requires a global approach because of the increased tendency of organized criminal groups to smuggle drugs and arms, as well as deal in human trafficking and economic and financial crime.¹³

One of the strategic priorities and goals, as well as one of the basic authorities of the Customs Office of the Republic of Macedonia as a segment of the executive government, is to fight, discover and prevent crime.

¹² Kambovski V. and Krstanoski M., Customs Penalty Code, Ohrid 2007, pp. 227-232.

¹³ Spasoska L., Number of Criminal Charges Filed From Customs Office of Republic of Macedonia to Public Prosecutor's Office in Area Falling Under Jurisdiction of Higher Public Prosecutor's Office. Skopje. MRKPK vol.1, 2006. p. 107

The organization, scope of work and authorities of the Customs Office are regulated by the Customs Office Law.¹⁴

The authorities of the Customs Office are regulated by Article 10 of the Customs Office Law¹⁵, and these include: customs inspection and control, imposing customs duties on goods, enacting investigative and intelligence measures aimed at preventing, discovering and investigating customs violations and customs crimes, taking measures and activities to discover and investigate customs crimes, preventing the future consequences of these acts, capturing and reporting on the perpetrators, providing evidence, taking other measures and activities to lead the criminal procedure, controlling the import, export and transit of goods, cooperating with the other state bodies, foreign customs offices and international organizations and so on.

The customs control, as one of the key authorities of the Customs Office, envisions “specific moves from the customs officers, such as examination of the goods, control of the authenticity and correctness of the required documents, review of the financial records and other registers, examination and search of transport vehicles, examination and search of personal luggage and other personal possessions, launching official inquiries and similar activities in terms of guaranteeing the implementation of the customs rules and, whenever necessary, the other regulations applicable to the goods that undergo customs inspection.”¹⁶

Under the 2004 amendments to the Criminal Procedure Law, the Customs Office acquired special powers, whereby it became a significant body in the fight against crime. These amendments and the authorities granted to the Customs Office had arisen from the need to curb, detect and investigate criminal offences and customs violations. These powers have enabled customs officers to conduct investigations and take intelligence measures as envisioned under the Criminal Procedure Law.

On the other hand, they imply certain responsibilities for the Customs Office and bind it to stringent procedures for the purpose of the lawful use of these authorizations without any arbitration or discrimination on any ground.¹⁷

These authorities are restrictive and related to the existence of a reasonable doubt of a committed crime and that traces or objects that may serve as evidence will be found with persons or transport or carrier vehicles or in given premises.

¹⁴ Customs Office Law, The Official Gazette of the Republic of Macedonia no. 46/04, 81/05, 107/07, 103/08, 64/09, 105/09, 48/10, 158/10, 53/11, 113/12, 43/14, 167/14, 33/2015, 61/2015, 129/2015 and 23/2016.

¹⁵ Article 10 of the Customs Office Law. The Official Gazette of the Republic of Macedonia no. 46/04, 107/07, 103/08, 105/09, 53/11.

¹⁶ Article 2, paragraph 1, item 8 of the Customs Office Law. The Official Gazette of the Republic of Macedonia no. 46/04, 107/07, 103/08, 105/09, 43/14 and Article 4 paragraph 1 item 13 of the Customs Office Law. The Official Gazette of the Republic of Macedonia no. 39/05, 04/08, 171/12, 187/13.

¹⁷ Krstanoski M., Customs Law. Ohrid, 2007. pp.97-111.

Thus, under the Criminal Procedure Law, similar to the Ministry of Internal Affairs, the powers of stopping, examining and searching people and transport vehicles are more strictly defined than in the respective laws that occasionally allow similar measures during a given routine control related to the activities of these bodies or based on risk assessment that must not necessarily be related to a committed crime.¹⁸

These special authorities are of particular importance for the Control and Investigations Sector (hereinafter CIS), which comprises the Intelligence Department, the Investigations Department and the Operational Matters Department. Apart from these department, other department that have a significant role in fighting crime is the Risk Management Department and the Trade Associations Department, which also fall under the jurisdiction of the CIS.

With its special authorizations, the Customs Office has obtained a vital role in combating crime, especially organized crime, which also include customs crimes.

In compliance with Article 41 of the Criminal Procedure Law, the public prosecutor runs the pre-investigation with the help of the prosecution police. The prosecution police consist of authorized Customs Office employees, police officers from the Interior Ministry and members of the Financial Police Administration.

The pre-investigation is conducted so that material can be provided to the public prosecutor on the basis of which (s)he will assess whether the initial doubt may become a reasonable doubt, as a higher degree of doubt, based on the evidence provided that would point to the conclusion that a respective person has committed a crime, so that the prosecutor could ask the court to launch an inquiry.¹⁹

Article 47 of the new Criminal Procedure Law grants the same powers that the prosecution police have to the Customs Office. The Criminal Procedure Law regulates the authorities of the prosecution police that also apply to the Customs Office when it comes to customs crimes. In compliance with Article 276 of this law, authorized customs officers can stop, ask for documents, examine and search people, vehicles, and luggage, redirect or restrict the movement of people in certain areas for the required amount of time, take the necessary measures to determine the identity of people and objects, examine or search certain premises and provides customs officers with other authorizations that allow them to take measures and activities to detect and prevent crime, capture and report on the perpetrators, provide evidence and take other activities required for the unhampered running of the criminal procedure.

¹⁸ Kalajdziev G., "What Kinds of Police Powers Should Be Granted to Customs Office?" Macedonian Revision of Criminal Code and Criminology, vol. 1. Skopje, 2006, pp.51-84.

¹⁹ Kalajdziev G. in book of PhD Svetlana N., Methodology in Research of Economic-Financial Crimes, p. 97.

The customs legislation in compliance with which the Customs Office acts is within the framework and in accordance with the international legislation both in terms of enacting the customs procedure and in fighting crime.

When it comes to fighting crime, apart from its international corroboration, the Customs Office cooperates with the national law enforcement agencies, too. These are state institutions, or so-called law enforcement agencies, that are entrusted with detecting, investigating and proving the crimes committed, such as the Public Prosecution, as the relevant body that prosecutes the perpetrators, the Ministry of Internal Affairs, the Financial Police Administration, the Intelligence Agency and the National Anti-Corruption Commission. The Customs Administration has signed memorandums and protocols of understanding with some of these institutions to define their cooperation in combating crime and carrying out the criminal procedure. Apart from these institutions, the Customs Office also cooperate with the National Border Management Coordination Center, which includes all the respective border management institutions.

The cooperation of the Customs Office with the remaining law enforcement agencies is of great importance when it comes to detecting, preventing, proving and clarifying customs crimes.

The role of the Customs Office in the criminal investigation of the customs crimes is of particular relevance.

Criminal investigation is an operational activity of the respective state bodies that have police powers, during which the police deal with all sorts of crimes, while the Financial Police and the Customs Office with crimes that fall under their jurisdiction.²⁰

It may start off with the potential or known culprit, the criminal hotspots and factors, the criminal or pathogenic environment and the criminal offence committed by an unknown perpetrator. Special disciplines, that is, different kinds of criminal investigations, are developed for particular inquiries into a special group of crimes that share the same or similar criminal features.²¹

Criminal investigation is related to receiving answers to the nine golden criminalistic questions of what, who, when, where, how, with what, with whom, who or with what and why. The answers to these questions do not only lead to the solution of the crime, but also generate more questions regarding the perpetrator's motive, the accomplices in planning, organizing and committing the crime, additional information regarding the crime and the like.

When it comes to customs crimes, criminal investigation implies the operational activities in the pre-investigative procedure in which the operating customs officer has at his/her disposal a sufficient number of criminalistic information that (s)he has to process and systematize appropriately. Only in this way can (s) he acquire additional information that will help clarify the case.

²⁰ Nikoloska S., *Methods of Researching Economic-Financial Crimes*. Van Gogh. Skopje, 2013, p.187

²¹ Boba R., *Criminal Investigations*, Skopje, 2010, p. 62

Criminal investigation is an operationalization and investigation of a criminal problem of a complex nature, whereas its clarification is a complicated process that uses a number of legal measures, activities and criminalistic methods, as well as includes a number of state bodies that are authorized under the law to investigate particular crimes.²²

During the criminal investigation of customs crimes, the tactical criminal inquiries and operational investigation that entail “the application of criminalistic analysis of the data and information related to the perpetrators, the manner and the place of the crime and the information that point to the perpetrators’ criminal connection with the specific crimes”²³ are just as important.

Customs crimes are the most serious violation of customs regulations, while smuggling and contraband are the most often used terms for customs crimes.²⁴ Hence, it is important to underline the importance of the Customs Office in detecting, proving and clarifying such criminal offences. For this purpose, as well as to find information about committed crimes, including the crimes of smuggling, customs fraud and concealing goods that are smuggling or part of a customs fraud, detect them and identify the perpetrators, the operating customs officers take a great number of measures and activities. During these operations, they take operational-tactical measures, while, during the investigative procedure, they take investigative steps. In particular cases, when evidence cannot be gathered in any other way, they use special investigative measures.

The system of operational-tactical measures includes two types or operations: crime control (gathering and processing operational information for cases for which there is a general indicator of a possible dubious conduct, that is an undefined and potentially criminal behavior of a specific person at a criminal point or in a criminal environment) and crime processing (taking actions to detect and determine a certain crime and its perpetrator and launch criminal prosecution).

Crime processing differs from crime control in its objective and methodology. Namely, investigation is launched only for the purposes of crime processing, while operational-tactical measures are taken for both of these actions.

When it comes to crime processing, the selected target is individual, while, in crime control, it is a massive phenomenon. This is why the key difference between crime control and crime processing lies in the form and the content of the doubt.²⁵

²² Nikoloska S., *Methods of Researching Economic-Financial Crimes*. p. 170.

²³ *Ibidem*, p. 188.

²⁴ Tupanchevski N., *Customs Crimes - Comparative Aspects*. p. 37.

²⁵ Dzukleski G., *Introduction to Criminology*. Skopje, 2006. pp 83-84

Given the importance of the customs system for the national economic system, it is quite obvious that customs violations, that is, customs crimes, imperil the overall state system because income is lost, unlawful competition is created, grey economy is stimulated, and the public's safety and health is jeopardized with the export of goods with unchecked quality.

In order to prevent such consequences, the Customs Office works persistently on adjusting its regulations and institutional layout. The greater powers during the enactment of the customs procedure, which were granted to the Customs Office under the 2005 amendments to the Criminal Procedure Law and which refer to the possibility of using certain pre-investigative measures and actions during the customs control of goods, vehicles and luggage for the purpose of detecting and preventing crime and customs violations, are to this effect.

One of the powers of the Customs Office of the Republic of Macedonia is the process of taking investigative measures to detect, prevent, clarify and prove customs crimes.

After sufficient information and evidence is gathered through a conducted control or certain checks that there is reasonable doubt that a given person has committed a crime for which it should be officially persecuted, a formal inquiry can be launched against that person, during which measures that encroach on his/her interests, rights and freedoms can be applied (detention, search, special investigative measures, confiscation of assets).²⁶

The basic condition to launch a criminal procedure is the detection of a crime and its perpetrator. In this aspect, the detection of customs crimes falls within the jurisdiction of the customs officers, while the Investigation Department of the Control and Investigation Sector is in charge of the pre-investigative procedure. The customs inspectors follow the public prosecutor's orders in the pre-investigation for the purpose of gathering the required reports that are later submitted to the public prosecutor. If a customs crime is detected, the CIS files criminal charges to the respective public prosecutor, thus providing the basis to launch a criminal procedure against the perpetrators. The customs officers are obliged to provide traces and evidence to clarify and prove the crime, gather all the reports that may be useful for the criminal procedure, take the appropriate measures to preserve the traces of the crime and the objects used to commit the crime and to identify the perpetrator. The criminal charges should enumerate all the evidence that the CIS has at its disposal.

The customs inspectors are obliged to submit all the additionally provided evidence, traces and reports regarding the crime on which a criminal procedure has been initiated to the public prosecutor.

²⁶ Investigative Procedures: Guidebook for Practitioners [authors Gordana Buzharovska, David Re, Michael G. Karnavas]. Skopje. OSCE, p. 24.

When it comes to customs crimes and crime in general, as well as to the authorities of the Customs Office in this respect, it is necessary to emphasize the fact that the customs crimes are closely related to corruption and abuse of power.

For the purpose of curbing and reducing corruption within its ranks and the abuse of office among customs officers, the Customs Office has taken a number of steps. Namely, it has introduced an SOS line 197 to report on smuggling and corruption among customs officers; it has identified the reasons and the possible consequences of corruption; it has established the Professional Responsibility Sector whose key aim is to establish professional standards, and it has prepared the Integrity and Anti-Corruption Strategy that primarily focuses on prevention, while punishment is a corrective against the different forms of corruption and abuse of office.

CONCLUSION

The customs crimes of smuggling, customs fraud and concealing goods that have been smuggled or are part of a customs fraud are punishable acts that begin with the mere act of committing this offence and last until their detection. This process is actually rather complex because the perpetration of these crimes is usually well organized and planned, while the organizers or the perpetrators use different and often sophisticated methods and means for their perpetration.

The Customs Office of the Republic of Macedonia has taken a number of measures and activities to deal efficiently with customs crimes within the framework of its powers and jurisdictions.

In this respect, the Customs Office works persistently on introducing new system to facilitate the customs procedure and customs control, as well as modernize this service. The signing of the Convention on a Joint Transit Procedure and the introduction of the new computerized transit system - NCTS for the processing of the transit declarations, which allows easier and cheaper movement of goods and simpler and faster customs procedure, are of special importance. This system provides the ground for the enactment of the transit procedure through the exchange of electronic messages between the participants in the customs procedure and serves as a tool to manage and control the transit operations, while enabling modern and efficient management.

A number of tools have been introduced to facilitate data processing in order to enable appropriate profiling and risk analysis.

Internal procedures have also been adopted and they describe in detail the steps that need to be taken to enable efficient performance, detention and prevention of as many illegal activities as possible.

Within the framework of its authorizations, the Customs Office has excellent international and interinstitutional cooperation, which is also significant for the effective fight against customs crimes and crime in general.

The Customs Office of the Republic of Macedonia cooperates with all the state institutions, the customs offices in the region, the EU and beyond, as well as with many international organizations that combat crime. Its cooperation is based on a number of documents (memorandums of cooperation, protocols, agreement, and the like) that the Customs Office has signed with the relevant national, foreign and international institutions that combat crime.

When it comes to the accomplishments of the Customs Office of the Republic of Macedonia in combating crime, its experiences and cooperation at a national and international level are positive in terms of the fight against the smuggling of drugs and other psychotropic substances, migrant smuggling, the smuggling of contraband that poses a potential hazard to human health and the environment, customs fraud, protection of intellectual property rights and so forth.

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