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COMPREHENSIVE IMMIGRATION AND TAX GUIDE TO RELOCATING TO WORK IN NORTH MACEDONIA

Authors:

Mila Sotirovska (Stručen Sorabotnik)
Tomislav Popović (Counsel)

Visit Us
www.bdkadvokati.com

Call Us
+381 11 3284 212

Email Us
office@bdkadvokati.com



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[Mila Sotirovska](#)

Stručen Sorabotnik: Mila.Sotirovska@bdkadvokati.com



[Tomislav Popović](#)

Counsel: Tomislav.Popovic@bdkadvokati.com

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I. IMMIGRATION

A foreign national may stay in North Macedonia:

- (I) on a short-term stay, which can be visa-free or subject to a visa C (short-term stay and transit visa) requirement.
- (II) on the basis of a visa for regulation of temporary residence (visa D)
- (III) on the basis of a temporary residence permit; and
- (IV) on the basis of a permanent residence status.

I.1 Short-term stay

I.1.1 Visa-free stay

North Macedonia extends visa-free regime for short stay to citizens of a number of countries. The duration of permitted visa-free stay depends on the foreigner's citizenship but cannot in any event exceed 90 days within the 180-day period from the date of the foreigner's initial entry into North Macedonia. Information on eligible countries and permitted duration of visa-free short stay is available on the web site of the Ministry of Foreign Affairs.

I.1.2 Visa C (Short-term stay and transit visa)

Foreigners from certain countries need visa C to enter North Macedonia. The list of such countries is available on the web site of the Ministry of Foreign Affairs. Visa C is valid for a stay which does not extend beyond 90 days within the 180-day period that starts from the person's initial entry into Macedonia. If the visa C is issued for the purpose of transit, the foreigner has the right to stay for a maximum of five days on the territory of the Republic of North Macedonia.

Visa C application must be submitted to the competent (resident or non-resident) diplomatic and consular mission of the Republic of North Macedonia, not earlier than six months and not later than 15 days before the planned travel. The application must be submitted in person, except in cases where the foreigner is a minor, a person with disability or is well known and there is no doubt about his/her honest intentions.

Visa C is issued to a foreigner if they submit the documents evidencing the purpose and circumstances of the planned trip to the Republic of North Macedonia, and the documents evidencing that the foreigner has secured an accommodation in North Macedonia and that they have health insurance and financial means for sustenance during their stay in North Macedonia and for return to the country of origin or for transit to a third country.

Foreigner applying for visa C must have a passport that is not older than 10 years and is valid for at least three months after the validity of the visa. The passport must contain at least two consecutive blank pages.

The decision on the visa application is made by the Ministry of Foreign Affairs within 15 days from the date of submission. The deadline can be extended but cannot exceed 30 days in total, or 60 days when submission of additional documentation is required.

Visa C is issued for a period of up to one year.

I.1.3 Visa D (Regulation of temporary residence)

The application process is substantially the same as for visa C.

Visa D is issued to a foreigner within 3 working days after the Ministry of Internal Affairs approves the foreigner's temporary residence but before the actual residence permit is issued.

The foreigner entering the country with visa D is obliged to report to the Ministry of Internal Affairs within five days from the date of entry into North Macedonia. The Ministry is required to issue temporary residence permit within 25 days from the date the foreigner reports their entry to the country.

Visa D is issued for a single entry and it entitles its holder to stay in North Macedonia for up to 30 days.

I.2 Temporary residence

A foreigner intending to stay in North Macedonia for one of the reasons listed below and for a period exceeding 90 days within the 180-day period, must obtain a temporary residence permit.

Eligible reasons for temporary residence permit are:

- (I) work;
- (II) schooling, studying or learning the language in which the instruction is conducted;
- (III) participation in international student exchange programs;
- (IV) specialization, professional development or practical training;
- (V) volunteering;
- (VI) scientific research;
- (VII) health treatment;
- (VIII) accommodation or care in an institutions for the elderly;
- (IX) family reunion; or
- (X) humanitarian reasons.

Temporary residence permit can also be issued to:

- (I) a family member of a citizen of North Macedonia;
- (II) a foreigner who is originally from North Macedonia;
- (III) a child of a foreigner born in North Macedonia; or
- (IV) a foreigner who has acquired ownership of real estate in North Macedonia for at least 40,000 euros.

The general conditions for granting permit for temporary residence in North Macedonia are:

- sufficiency of funds;
- secured accommodation;
- health insurance,
- that the foreigner does not pose a threat to public order, national security, public health or international relations of North Macedonia,

- that the foreigner has not been convicted in the country of their citizenship or residence to an unconditional sentence of imprisonment for a period exceeding 6 (six) months for a criminal offence prosecuted *ex officio*; and
- no criminal proceedings are being conducted against the foreigner in the country of their citizenship or residence for a criminal offence prosecuted *ex officio* and punishable by prison sentence longer than six months.

The application for temporary residence is submitted to the diplomatic or consular mission of North Macedonia or a state with which North Macedonia has signed an agreement on consular representation in third countries or directly to the Ministry of Interior Affairs.

The Ministry of Interior Affairs decides on the application within 30 working days from the receipt thereof, if the application was submitted directly to the Ministry, or 60 working days, if the application was submitted to the diplomatic or consular mission abroad.

The Ministry of Interior Affairs issues and delivers the temporary residence permit personally to the foreigner.

Temporary residence permit is issued for a period of up to one year and can be extended multiple times to additional one-year periods.

Temporary residence will not be extended if the foreigner has resided outside North Macedonia for more than one quarter of the period for which the temporary residence was granted without justified reason.

1.2.1 Temporary residence on the basis of employment

Integrated work and residence permit can be granted on the basis of employment. Such integrated permit is subject to a clearance by the Employment Agency of North Macedonia, which has to confirm that the relevant quota for employment of foreigners has not been exceeded, that there are no unemployed North Macedonia nationals who fulfil the requirements for the job and that employment of the foreigner will otherwise not disturb the local labour market.

Quotas for employment of foreigners are determined by the Government on annual basis.

The quota requirement and local labour market test do not apply to the following categories of foreigners seeking employment in North Macedonia:

- (I) those who intend carry out activities in North Macedonia on the basis of an international agreement between North Macedonia and another state;
- (II) professional athletes and sports workers;
- (III) individuals temporarily seconded by a foreign legal entity to its registered branch in North Macedonia to perform managerial or special tasks;
- (IV) individuals engaged on the implementation of a project determined by the Government as strategic.

Furthermore, the labour market test does not apply with respect to employment of managers, company founders, cultural workers, scientists, editors, staff in diplomatic missions who do not enjoy a privileged status, and foreigners seeking extension of previously granted work permit.

Integrated permit is valid only for the specific job and specific employer who is the sponsor of the application.

I.2.2 Temporary residence for seasonal workers

Seasonal work cannot last longer than six months (nine months in construction industry).

Temporary residence permit for seasonal employment is subject to the quotas and local labour market test referred to in Section I.2.1.

Seasonal workers can work for multiple employers, provided they do not work more than 12 hours a day.

I.2.3 Temporary residence on the basis of secondment

A foreign legal entity may temporarily second its workers to North Macedonia for the purpose of:

- servicing the sender's customers in North Macedonia; or
- carrying out specific tasks in the sender's branch or other organizational unit established in North Macedonia.

Employees can be seconded to North Macedonia only if they had been previously employed by the sending entity for at least one year (six months in case of interns).

Maximum duration of secondment is two years.

I.3 Permanent residence

Permanent residence can be granted to a foreigner who satisfies all of the following conditions:

- has continuously resided in North Macedonia for at least five years on the basis of temporary residence permits;
- has stable and regular means of subsistence, without using social assistance;
- has not committed a crime in North Macedonia punishable by prison sentence of one year or longer;
- does not pose a danger to public order, public health, national security or international relations of North Macedonia; and
- has sufficient proficiency in Macedonian language.

The requirement of continuous residence means that the foreigner has not been absent from North Macedonia for six consecutive months or for a period of time exceeding ten months in total, in each case within the relevant period of five years.

Permanent residence status cannot be granted to a foreigner residing in North Macedonia on the basis of temporary residence permit issued for the purpose of:

- work as seasonal worker, daily migrant, or secondee;
- education or study;
- participation in international exchange programmes for pupils or students;
- specialization, professional development or practical training;
- volunteering;
- scientific research;
- family reunification with a sponsor temporarily residing in North Macedonia for the purpose of scientific research;
- family reunification with a sponsor temporarily residing in North Macedonia for the purpose of volunteering;
- accommodation or care in institutions for the elderly;
- treatment;
- humanitarian reasons.

Permanent residence status cannot be granted to a foreigner who:

- resides in North Macedonia on the basis of temporary protection;
- is awaiting for a decision upon the application for international protection;
- has been granted temporary residence on the basis of acquiring real estate;
- has a legal status regulated by the Vienna Convention on Diplomatic Relations of 1961, the Vienna Convention on Consular Relations of 1963 or the Vienna Convention on the Representation of States in Their Relations with International Organizations of a Universal Character.

A decision on the foreigner's application for permanent residence takes four months from the date of submission of the application. The review period can be extended in exceptional cases for a maximum of three additional months.

A foreigner who has been granted permanent residence has free access to national labour market.

1.4 Short-term work without residence status

Foreigners may work in North Macedonia on the basis of a work registration certificate if the work is performed for a period shorter than 90 days in any of the following fields:

- creative services in the field of culture,
- trade fairs,

- short-term services (e.g. regular maintenance)
- student work;
- emergency services.

1.5 Open Balkan

Open Balkan is a regional initiative encompassing North Macedonia, Albania and Serbia. As part of the framework, simpler rules for employment of foreigner coming from Serbia and Albania apply.

The process begins with obtaining online an electronic Certificate for Free Access to the Labor Market in North Macedonia from the Employment Agency and a unique personal ID number from the Ministry of Interior. This requires up to 30 days from submitting an application.

The Certificate is valid for two years. A new certificate can be requested within 60 days from the date of expiration of the previous one.

II TAXATION OF INDIVIDUALS RELOCATING TO NORTH MACEDONIA FOR WORK

Personal income tax regime depends on the type of income. In this publication, we address taxation of employment income, income from self-employment and dividend income.

II.1 Salary

II.1.1 Regular regime

Macedonian employer must withhold salary tax at the rate of 10% from the tax base. The tax base is generally equal to the gross monthly salary stipulated in the employment agreement, bonuses, salary compensations, fringe benefits and covering of costs provided by the employer to the employee (in excess of the exempt amounts), stock options, etc., reduced by the monthly amount of mandatory social insurance contributions and the monthly amount of the tax deduction.

The tax deduction for 2025 on the annual level is MKD 123,240 (approx. EUR 2,000) or MKD 10,270 (approx. EUR 170) monthly.

The employer must also withhold social security contributions ("SSCs") from the gross monthly salary. For the period 2020-2025 the SSCs are calculated at the aggregate rate of 28%, consisting of the following items: the rate of 18,8% for the pension and disability insurance, 7,5% for the health insurance, 0,5% for the additional contribution to health insurance in case of injury at work and occupational disease and 1,2% for the unemployment insurance contribution.

The minimum monthly base for calculation of SSCs is $\frac{1}{2}$ of the average monthly gross salary per employee in North Macedonia, whilst the maximum monthly base for calculation of SSCs is the average monthly gross salary per employee in North Macedonia multiplied by 16.

Currently, the average monthly gross salary per employee in North Macedonia amounts MKD 63,154 (approx. EUR 1,050). As of January 2025 the annual cap for the calculation of SSCs is approx. EUR 196,800 and the monthly cap is approx. EUR 16,400.

REGULAR REGIME OF SALARY TAXATION

- Tax:
 - Base: monthly gross base salary reduced for approx. EUR 170
 - Tax rate: 10%
- Social security contributions (SSCs):
 - Base: monthly gross base salary
 - Combined rate: 28%
 - Monthly cap: EUR 16,400
 - Annual cap: EUR 196,800

II.1.2 Incentives

In North Macedonia, there are no tax incentives and exemptions specifically designed to attract relocation but just general tax incentives for employment of unemployed and certain other categories of individuals.

II.2 Income from self-employment

II.2.1 Business income

A foreigner that settles (i.e. obtains a temporary residence permit) in North Macedonia may register as sole entrepreneur to pursue a commercial activity ("**Entrepreneur**").

Entrepreneur's business income is subject to personal income tax at the rate of 10%, levied on annual profit determined in the annual income statement (profit and loss account) as adjusted for tax purposes.

Entrepreneur's salary (paid to himself/herself) is subject to the salary tax at the rate of 10% and SSCs at the combined rate of 28%. Individual rates of SSCs are as follows:

- pension and disability insurance (PDI) - 18,8%;
- health insurance (HI) - 7,5%;
- additional contribution to health insurance in case of injury at work and occupational disease - 0,5%; and
- unemployment insurance contribution - 1,2%.

If several individuals earn income by jointly performing an activity, each of them is taxed on the part of the income that belongs to him/her according to the agreement for joint performance of activity. In case that agreement does not determine each individual share, it is considered that the income is divided between them into equal parts.

Entrepreneurs pay personal income tax by monthly advance payments.

A start up Entrepreneur pays, in the first year of operation, monthly personal income tax advances which are calculated on the basis equal to 50% of the average monthly net salary per employee, which is published in January of the current year for the preceding year according to data from the State Statistical Office.

II.2.2 Lump-sum taxation

An Entrepreneur may request from the competent tax authority a permission to be taxed under special lump-sum taxation regime if due to certain circumstances they are unable to keep business books or keeping business books makes it difficult for them to carry out their activity.

Under this regime, tax and SSC's are not calculated on the actual profit stated in the annual income statement, but on a notional deemed amount, set by the tax authority and adjusted annually, which is based on several criteria, such as location of the business premises, equipment, market conditions in which the activity is performed, the area of the business premises, the age and ability of the taxpayer, the size of the net income of the taxpayer that performs the same or similar activity, etc.

The taxpayer shall submit an application for lump-sum taxation to the public revenue authority each year no later than the end of the year preceding the year for which the tax is assessed, or within 15 days from the date of registration in an appropriate register, or before commencing the activity.

Special lump-sum taxation regime is not available to Entrepreneurs who:

- (I) engage in trade in goods (except on stalls on green markets), catering and sale of goods or provision of services under a commission agreement; or
- (II) employ more than one employee; or
- (III) have investors investing in their business; or
- (IV) whose net income in the year preceding the year for which the tax is assessed is higher than two annual average gross salaries per employee according to data from the State Statistical Office.

II.2.3 Freelancing

The term freelancer refers to an individual that earns income from resident or non-resident clients without being registered as Entrepreneur, on the basis of a service contract.

Income generated by freelancers is subject to income tax at the rate of 10%, which is withheld by the paying entity. Freelancers do not pay SSCs.

Freelancers who earn income from non-resident entities are obliged to report such income in the tax return in which they self-assess personal income tax and pay this tax themselves. On the other hand, when freelancers earn income from domestic entities, the latter are required to withhold personal income tax and remit it to the tax authority on behalf of the freelancer.

SELF EMPLOYMENT TAXATION REGIME 1 Ð BUSINESS INCOME

- Personal income tax on the business income at the rate of 10%, and SSCs at the combined rate of 28%

SELF EMPLOYMENT TAXATION REGIME 2 Ð ENTREPRENEURS PAY SALARY TO THEMSELVES

- Monthly salary subject to salary tax of 10% and SSCs at the combined rate of 28%
- Business income subject to personal income tax at the rate of 10%

SELF-EMPLOYMENT TAXATION REGIME 3 Ð LUMP-SUM TAXATION

- Tax and SSC base: lump-sum annual income (as determined by the tax authority)
- Tax: 10%
- SSCs: combined rate of 28%

II.3 Dividends

The corporate income tax rate is 10%. Taxable income is determined in the financial accounting (income statement) subject to adjustments required under the Corporate Income Tax Act¹.

A company that is a tax resident of North Macedonia, must withhold and remit dividend withholding tax at the rate of 10% when disbursing the dividend to a non-resident entity. The dividend withholding tax applies on the gross amount of dividend.

In case dividend is disbursed to an individual who is either Macedonian tax resident or non-resident, the applicable withholding dividend tax rate is also 10%. A resident individual pays tax on dividend income earned both in the country and abroad, while a non-resident only pays tax on dividends earned in North Macedonia and he/she is obliged to declare the income himself, calculate the tax and pay it. The individuals do not pay SSCs on dividend income.

When a double taxation treaty (DTT) applies, the dividend withholding tax rates may be lower, usually 5% if dividend is paid to a corporate shareholder holding at least 25% of the share capital of the payor.

II.4 Annual personal income tax return

The tax authority prepares a draft annual tax return for the taxpayer, which shows income earned in a year and the tax advances already paid on the same income during that year. The annual tax return shows annual income from the following sources: work, self-employment, copyright and related rights, sale of own agricultural products, IP rights, rental income, capital income (dividends, interest on loans, income from securities and other financial instruments), and capital gains (gains from the sale or exchange of real estate, securities, movable and/or intangible property).

¹ Закон за данок на добивка (Official Gazette of Republic of North Macedonia, no. 112/2014, with the last amendment published in 199/2023).

The annual tax return is provided to the taxpayer through the tax authorities' online portal no later than April 30 and the taxpayer is obliged to confirm its accuracy or to correct the return no later than May 31.

The tax liability determined in the annual tax return is considered as a final tax liability that must be paid. In the calculation of the tax liability, the tax advances paid throughout the year are deducted. If the taxpayer has paid, through the payment of advances, a higher amount of tax than the final tax liability determined in the annual personal income tax return, the tax authority returns the difference to the taxpayer based on a request. If the taxpayer does not submit such a request, the difference shall be carried forward as an advance payment of income tax for the following year.

II.5 Tax residence in North Macedonia and taxation of non-residents

II.5.1 Tax residence

Tax residence means that an individual has strong ties with a certain country over a certain period of time, which allows that country to tax such individual's global income, earned within a country, or abroad ("worldwide taxation"). Generally, tax resident is any natural person who has a permanent residence in the territory of North Macedonia or stays there continuously or with interruptions for 183 or more days in any 12-month period.

Double taxation may arise when North Macedonia and other country consider the same individual as its tax resident. This can happen e.g. if a national of one country relocates to North Macedonia but retains a domicile in the first country. In that case, North Macedonia can claim that the individual is its tax resident because he/she has resided more than 183 days within 12 months in North Macedonia. The other country can claim that the individual is its tax resident because of formal domicile. Such conflicts are resolved by the application of a DTT in place between North Macedonia and the individual's home country, if any. In most of North Macedonia's DTTs, an individual that has domicile in both countries is deemed tax resident of the country which is the center of the individual's vital interests because of the location of close family members, place where children go to school, place where property is located, etc.

A foreigner can get Macedonian tax residency certificate if his/her home country has a DTT with North Macedonia. The certificate can be obtained on the basis of, inter alia, the following documents (originals or notarized copies are required): (I) passport, (II) temporary residence permit for stay in North Macedonia, (III) certificate of registration of residence, (IV) proof of paid administrative fee and other documents required to prove tax resident status.

To eliminate or mitigate international double taxation of its tax residents, North Macedonia tax law recognizes "foreign tax credit". Namely, if Macedonian tax resident earned a particular income abroad which was taxed at source, that income is included in the base for calculation of Macedonian tax (under the "worldwide taxation" principle), but the amount of the foreign tax paid on such income shall be deducted from the amount of the Macedonian tax obligation up to the amount of tax that would have been calculated on that income under Macedonian tax rules. National rules on "foreign tax credit" apply regardless of whether there is a DTT in place between Macedonia and the source country.

II.5.2 Taxation of non-resident's Macedonian-sourced income

II.5.2.1 Taxation of non-resident's employment income

North Macedonia has the right to tax Macedonian-sourced employment income earned by non-residents who perform work in North Macedonia for a limited period of time. Income from work performed in North Macedonia is deemed to have its source in North Macedonia regardless of where the income is paid. However, pursuant to its DTTs, North Macedonia will not have the right to tax non-residents' income from the work performed in North Macedonia if the following three conditions are met cumulatively:

- (I) the employee has not resided for more than 183 days in any 12-month period in North Macedonia;
- (II) the employment income is paid by an employer that is not a tax resident in North Macedonia; and
- (III) the cost of the employee's salary is not borne by the employer's permanent establishment in North Macedonia.

II.5.2.2 Taxation of non-resident's income from professional services and other independent personal services

Professional services and other independent personal services are services provided in the context of independent professions such as lawyers, physicians, dentists, architects, engineers, accountants, business consultants, teachers, writers, scientists, personally and not through an entity, irrespective of whether the individual is registered as Entrepreneur or not. Foreigner that provides such service in or from North Macedonia for a short period of time is not likely to become tax resident of North Macedonia on that basis. Nevertheless, North Macedonia has the right to tax such income to the extent the income can be attributed to a "fixed base" the individual maintains on North Macedonian territory. "Fixed base" is a place such as an office, hotel room, apartment, meeting room or alike which is available to the individual for use on a regular basis for the purpose of providing the service. Some of North Macedonia's DTTs require that such "fixed base" is maintained for a period of at least 183 days within a calendar year. Some other DTTs provide that North Macedonia has the right to tax income from independent personal services provided in or from North Macedonia even if the non-resident service provider has no "fixed base" in North Macedonia but is present in North Macedonia for 183 or more days in any 12-month period or in a tax year.

When North Macedonia has the right to tax income earned by non-residents providing professional services or other independent personal services in or from North Macedonia, the tax base is equal to gross income sourced in North Macedonia, and calculation of tax and SSCs is conducted in the same manner as described in section II.2.1 (when non-resident is registered as Entrepreneur) or II.2.3 if the non-resident is a "freelancer". Income tax is withheld by a Macedonian resident entity which is the payer of the income, otherwise, in case services are provided to non-resident entities or individuals, income tax is self-assessed by the service provider.

II.5.3 Social security treaties

Bilateral social security treaties ensure coordinated application of national social security laws of the treaty countries to individuals that are subject to such laws and that relocate from one treaty country to another for the purpose of employment or provision of professional or other independent personal services. In particular, social security treaties contain rules on the applicability of national social security laws to certain cross-border workforce mobility situations.

The basic principle is that social security laws of the country in which employment is constituted or professional or other independent personal services provided, apply to the individual in question.

However, a number of treaties have an exception for seconded employees (i.e. employees employed in a foreign country and sent by their foreign employer to work in North Macedonia for a certain limited time) and individuals that carry out professional and other independent personal services. The exception ensures that the social security laws of the foreigner's home country remain applicable to the foreigner for a certain period of time after their relocation to North Macedonia (most commonly for the first 24 months in case of seconded employees and first 12 months in case of professional and other independent personal services providers). Under most of the treaties, this period can be extended in case of unforeseen circumstances, subject to the consent of the relevant North Macedonian authorities. This practically means that during the exempted period, no SSCs are payable in North Macedonia on Macedonian-sourced income of such individuals.

II.5.3.1 North Macedonia's double taxation treaties and social security treaties

As of January 2025, North Macedonia has double taxation treaties with the following 49 countries:

Austria	Kosovo
Azerbaijan	Kuwait
Albania	Latvia
Belgium	Lithuania
Belarus	Luxembourg
Bosnia and Herzegovina	Morocco
Bulgaria	Moldova
Great Britain and Northern Ireland	People's Republic of China
Vietnam	Norway
Germany	United Arab Emirates
Denmark	Poland
Egypt	Romania
Estonia	Russia
Israel	Saudi Arabia
India	Slovakia
Iran	Slovenia
Ireland	Serbia
Italy	Turkey
Kazakhstan	Ukraine
Qatar	Hungary
China-Taiwan	Finland

France	Switzerland
Netherlands	Sweden
Croatia	Spain
Czech Republic	

As of January 2025, North Macedonia has social security treaties/conventions with the following 28 countries:

Austria	Romania
Croatia	Poland
Turkey	Luxembourg
Slovenia	Belgium
Switzerland	Canada
Serbia	Australia
Bulgaria	Montenegro
Germany	Kosovo
Bosnia and Herzegovina	Slovakia
Czech Republic	Albania
Netherlands	Hungary
France	Norway
Great Britain and Northern Ireland	Sweden
Italy	Denmark

*Until the conclusion of new social security agreements, the Republic of North Macedonia applies the conventions adopted by the former Socialist Federal Republic of Yugoslavia with: France, England and Northern Ireland, Italy, Norway and Sweden.

Legal disclaimer: The content of this publication is for information purposes only. It is not intended to constitute legal or other professional advice.

CONTACTS

Serbia

Bulevar kralja Aleksandra 28
11000 Belgrade
T: +381 11 3284 212
office@bdkadvokati.com

Montenegro

Bulevar knjaza Danila Petrovića 11
The Capital Plaza
81000 Podgorica
T: +382 20 230 396
office.cg@bdkadvokati.com

Bosnia and Herzegovina

Local lawyers in cooperation
with BDK Advokati
Sarajevo/Banja Luka
office.bosnia@bdkadvokati.com

North Macedonia

Local lawyers in cooperation
with BDK Advokati
Skopje
office.northmacedonia@bdkadvokati.com