

## **C. Customs warehouses**

### *Article 121*

1. The customs warehousing procedure shall allow the storage in a customs warehouses of the:
  - a) non-Albanian goods, without such goods being subject to import duties or commercial policy measures;
  - b) Albanian goods, where legislation governing specific fields provides that their being placed in a customs warehouse shall attract the application of measures normally attaching to the export of such goods.
2. 'Customs warehouse' means any place approved by and under the supervision of the customs authorities where goods may be stored under the conditions laid down.
3. Cases in which the goods referred to in paragraph 1 may be placed under the customs warehousing procedure without being stored in a customs warehouse shall be determined by special provisions enacted by the Minister of Finance.

### *Article 122*

1. A customs warehouse may be either a public warehouse or a private warehouse:
  - a) 'public warehouse' means a customs warehouse available for use by any person for the warehousing of goods;
  - b) 'private warehouse' means a customs warehouse reserved only for the warehousing of goods by the warehousekeeper.
2. 'The warehousekeeper' is the person authorized by the customs administration to operate the customs warehouse.
3. 'The depositor' shall be the person bound by the declaration placing the goods under the customs warehousing procedure or to whom the rights and obligations of such a person have been transferred.

### *Article 123*

1. Operation and use of a customs warehouse shall be subject to the issue of an authorization by the customs authorities, unless the said authorities operate the customs warehouse themselves.
2. Any person wishing to operate a customs warehouse must make a request in writing containing the information required for granting the authorization, in particular demonstrating that an economic need for warehousing exists. The authorization shall lay down the conditions for operating the customs warehouse.
3. The authorization shall be issued only to persons established in the Republic of Albania.

### *Article 124*

The warehouse keeper shall be responsible for:

- a) ensuring that while the goods are in the customs warehouse they are not removed from customs supervision;
- b) fulfilling the obligations that arise from the storage of goods covered by the customs warehousing procedure; and
- c) complying with the particular conditions specified in the authorization.

### *Article 125*

1. By way of derogation from Article 124, where the authorization concerns a public warehouse, it may provide that the responsibilities referred to in Article 124 (a) and/or (b) devolve exclusively upon the depositor.
2. The depositor shall at all times be responsible for fulfilling the obligations arising from the placing of goods under the customs warehousing procedure.

### *Article 126*

The rights and obligations of a warehousekeeper may, with the agreement of the customs authorities, be transferred to another person.

### *Article 127*

Without prejudice to Article 111, the customs authorities may require that the warehousekeeper provide a guarantee concerning the responsibilities specified in Article 124.

*Article 128*

1. The person designated by the customs authorities shall keep stock records of all the goods placed under the customs warehousing procedure in a form approved by those authorities.
2. Subject to the application of Article 109, the customs authorities may dispense with stock records where the responsibilities referred to in Article 124 (a) and/or (b) lie exclusively with the depositor and the goods are placed under that procedure on the basis of a written declaration forming part of the normal procedure.

*Article 129*

1. Where an economic need exists and customs supervision is not adversely affected thereby, the customs authorities may allow:
  - a) Albanian goods other than those referred to in Article 121 (1) (b) to be stored on the premises of a customs warehouse;
  - b) non-Albanian goods to be processed on the premises of a customs warehouse under the inward processing procedure, subject to the conditions provided for by that procedure. The formalities which may be dispensed with in a customs warehouse shall be determined in the Implementing Provisions of this Code;
  - c) non-Albanian goods to be processed on the premises of a customs warehouse under the procedure for processing under customs control, subject to the conditions provided for by that procedure. The formalities, which may be dispensed within a customs warehouse, shall be determined in the Implementing Provisions of this Code.
2. In the cases referred to in paragraph 1, the goods shall not be subject to the customs warehousing procedure.
3. The customs authorities may require the goods referred to in paragraph 1 to be entered in the stock records provided for in Article 128.

*Article 130*

Goods placed under the customs warehousing procedure shall be entered in the stock records provided for in Article 128 as soon as they are brought into the customs warehouse.

*Article 131*

1. The goods may remain under the customs warehousing procedure for a period up to twelve months. The customs authorities, on the depositor's request, may accept an extension up to 12 other months.
2. However, where exceptional circumstances so warrant, the customs authorities may set, within reasonable limits, a shorter time limit by which the depositor must assign the goods a new customs-approved treatment or use.

*Article 132*

1. Import goods may undergo the usual forms of handling intended to preserve them, improve their appearance or marketable quality, or prepare them for distribution or resale.
2. The list of the forms of handling referred to in the above paragraph shall be included in the Implementing Provisions of this Code. The Minister of Finance is entitled to make any necessary changes to the list.
3. The forms of handling provided for in paragraph 1 must be authorized in advance by the customs authorities, which shall lay down the conditions under which they may take place.

*Article 133*

1. Where circumstances so warrant, goods placed under the customs warehousing procedure may be temporarily removed from the customs warehouse. Such removal must be authorized in advance by the customs authorities, which shall stipulate the conditions on which it may take place.
2. While they are outside the customs warehouse, the goods may undergo the forms of handling referred to in Article 132 on the conditions set out therein.

*Article 134*

The customs authorities may allow goods placed under the customs warehousing procedure to be transferred from one customs warehouse to another.

*Article 135*

1. Where a customs debt is incurred in respect of import goods and the customs value of such goods is based on a price actually paid or payable which includes the cost of warehousing and of preserving goods while they remain in the warehouse, such costs need not be included in the customs value if they are shown separately from the price actually paid or payable for the goods.
2. Where the said goods have undergone the usual forms of handling within the meaning of article 132, the nature of the goods, the customs value and the quantity to be taken into account in determining the amount of import duties shall, at the request of the declarant, be those which would be taken into account for the goods, at the time referred to in Article 229, if they had not undergone such handling.
3. However, derogation from paragraph 2 shall be determined in the Implementing Provisions of this Code, if necessary.