

Chapter V
Temporary importation procedure
Section 1
General provisions

342. In accordance to Title IV Chapter II Section 3 F of the Code this Chapter will lay down provisions in the implementing of the temporary importation procedure.

Section 2
Temporary importation of goods other than means of transport

343.

343.1. The temporary importation procedure with total relief from import duties shall be granted for professional equipment.

343.2. Professional equipment means:

- a) equipment for the press or for sound or television broadcasting which is necessary for representatives of the press or of broadcasting or television organisations established outside the customs territory of the Republic of Albania and visiting Albania for purposes of reporting or in order to transmit or record material for specified programmes;
- b) cinematographic equipment necessary for a person established outside the customs territory of the Republic of Albania and visiting Albania in order to make a specified film or films;
- c) any other equipment necessary for the exercise of the calling, trade or profession of a person established outside the customs territory of the Republic of Albania and visiting Albania to perform a specified task. It does not include equipment which is to be used for the industrial manufacture or packaging of goods or (except in the case of hand tools) for the exploitation of natural resources, for the construction, repair or maintenance of buildings or for earth moving and like projects;
- d) ancillary apparatus for the equipment mentioned in subparagraphs (a), (b) and (c) of this point, and accessories thereof. An illustrative list of goods to be considered as professional equipment is given in Annex 42.

343.3. The temporary importation procedure referred to in point 343.1 shall be granted provided that the professional equipment is:

- a) owned by a person established outside the customs territory of the Republic of Albania;
- b) imported by a person established outside the said territory;
- c) used solely by or under the personal supervision of the person visiting the said territory. However, the condition referred to in (c) shall not apply to cinematographic equipment imported for the production of films, television programmes or audio-visual works, under a coproduction contract concluded with a person established in the customs territory of the Republic of Albania. In the case of joint radio or television programme productions, professional equipment may be the subject of a hire contract or similar arrangement to which a person established in the customs territory of the Republic of Albania is a party.

344. Spare parts subsequently imported for the repair of professional equipment which has been temporarily imported shall be entitled to temporary importation facilities on the same conditions as the equipment itself.

345.

345.1. The temporary importation procedure with total relief from import duties shall be granted for:

- a) goods intended for display or demonstration at an event;
- b) goods intended for use in connection with the display of imported products at an event, including:
 - i) goods necessary for the purpose of demonstrating imported machinery or apparatus to be displayed,
 - ii) construction and decoration material, including electrical fittings, for the temporary stands of persons established outside the Republic of Albania,
 - iii) advertising and demonstration material and other equipment which is publicity material for the imported goods displayed, such as sound and image recordings, films and transparencies, together with apparatus necessary for their use;
- c) equipment, including interpretation equipment, sound and image recording apparatus and films of an educational, scientific or cultural character, intended for use at international meetings, conferences or congresses;
- d) live animals intended for exhibition at or participation in an event;
- e) products obtained during an event from goods, machinery, apparatus or animals imported temporarily.

345.2. Event means:

- a) a trade, industrial, agricultural or craft exhibition, fair, or similar show or display;
- b) an exhibition or meeting which is primarily organised for a charitable purpose;
- c) an exhibition or meeting which is primarily organised to promote any branch of learning, art, craft, sport or scientific, technical educational, cultural, trade union or tourist activity, to promote religious knowledge or worship or to promote friendship between peoples;
- d) a meeting of representatives of international organisations or international groups of organisations;
- e) a representative meeting of an official or commemorative character, except exhibitions organised for private purposes in shops or business premises with a view to sale of the imported goods.

346.

346.1. The temporary importation procedure with total relief from import duties shall be granted for:

- a) pedagogic material and scientific equipment;
- b) spare parts and accessories for such material or equipment;
- c) tools especially designed for the maintenance, checking, calibration or repair of such material or equipment.

346.2. “*Pedagogic material*” means any material intended for the sole purpose of teaching or vocational training, and in particular models, instruments, apparatus and machines. The list of goods to be considered as pedagogic materials is set out in Annex 43. An illustrative list of other goods imported in connection with educational, scientific or cultural activities is given in Annex 44.

346.3. “*Scientific equipment*” means equipment intended for the sole purpose of scientific research or teaching, and in particular models, instruments, apparatus and machines.

346.4. The temporary importation procedure referred to in point 346.1 shall be granted provided that the pedagogic material or scientific equipment, spare parts, accessories or tools:

- a) are imported by approved establishments and are used under the supervision and responsibility of such establishments;
- b) are used for non-commercial purposes;
- c) are imported in reasonable numbers, having regard to the purpose of the importation;
- d) remain throughout their stay in the customs territory of the Republic of Albania the property of a person established outside that territory.

346.5. The period during which such pedagogic material or scientific equipment may remain under the temporary importation procedure shall be 12 months.

346.6. For the purposes of point 346.4 (a), “*approved establishments*” means, in the case of pedagogic material public or private teaching or vocational training establishments which are essentially non-profit making and have been approved by the General Directorate of Customs as recipients of pedagogic material under the temporary importation procedure.

346.7. For the purposes of point 346.4 (a) “*approved establishments*” means, in the case of scientific equipment, public or private scientific or teaching establishments which are essentially non-profit making and have been approved by the General Directorate of Customs as recipients of scientific equipment under the temporary importation procedure.

347.

347.1. The temporary importation procedure with total relief from import duties shall be granted for medical, surgical and laboratory equipment intended for hospitals and other medical institutions.

347.2. The temporary importation procedure referred to in point 347.1 shall be granted provided that the said equipment:

- a) has been dispatched on an occasional basis, on loan free of charge;
- b) is intended for diagnostic or therapeutic purposes.

347.3. Equipment dispatched on an occasional basis means any medical, surgical or laboratory equipment dispatched at the request of a hospital or other medical institution which is facing exceptional circumstances and has urgent need of such equipment to make up for the inadequacy of its own facilities.

348.

348.1. The temporary importation procedure with total relief from import duties shall be granted for materials to be used in connection with measures taken to counter the effects of disasters affecting the customs territory of the Republic of Albania.

348.2. The temporary importation procedure referred to in point 348.1 shall be granted provided that such materials:

- a) are imported on loan free of charge,
- b) are intended for state bodies or bodies approved by the General Directorate of Customs.

349.

349.1. The temporary importation procedure with total relief from import duties shall be granted for packings.

349.2. Packings means:

- a) containers used, or to be used, in the state in which they are imported, for external or internal packing of goods;
- b) supports on which goods are, or are to be, rolled, wound or attached, but excluding packing materials such as straw, paper, glass wool and shavings when imported in bulk.

349.3. The temporary importation procedure referred to in point 349.1 shall be granted provided that:

- a) if the packings are imported filled, they are declared as being for re-exportation empty or filled;
- b) if the packings are imported empty, they are declared as being for re-exportation filled.

349.4. Packings admitted under the temporary importation procedure may not be used even occasionally in internal traffic, except with a view to the export of goods from the customs territory of the Republic of Albania. In the case of packings imported filled, this ban shall apply only from the time that they are emptied of their contents.

349.5. The period during which such packings may remain under the temporary importation procedure shall be six months.

350.

350.1. The temporary importation procedure with total relief from import duties shall be granted for:

- a) moulds, dies, blocks, drawings, sketches and other similar articles intended for a person established in the customs territory of the Republic of Albania, where at least 75 % of the production resulting from their use is exported from that territory;
- b) measuring, checking and testing instruments and other similar articles intended for a person established in the customs territory of the Republic of Albania for use in a manufacturing process, where at least 75 % of the production resulting from their use is exported from that territory;
- c) special tools and instruments made available free of charge to a person established in the customs territory of the Republic of Albania for use in the manufacture of goods which are to be exported in their entirety, on condition that such tools and instruments remain the property of a person established outside the customs territory of the Republic of Albania;
- d) goods of any kind which are to be subjected to tests, experiments or demonstrations, including the tests and experiments required for type-approval procedures, but excluding any tests, experiments or demonstrations constituting a gainful activity;
- e) goods of any kind to be used to carry out tests, experiments or demonstrations, but excluding any tests, experiments or demonstrations constituting a gainful activity;

f) samples, i.e. articles which are representative of a particular category of goods already produced or which are examples of goods the production of which is contemplated, but not including identical articles brought in by the same individual, or sent to a single consignee, in such quantity that, taken as a whole, they no longer constitute samples under ordinary commercial usage.

350.2. To qualify for the temporary importation procedure referred to in point 350.1:

a) the goods referred to in letters (a), (b), (c) and (f) of that paragraph must be owned by a person established outside the customs territory of the Republic of Albania;

b) the samples referred to in point (f) of that paragraph must be imported solely for the purpose of being shown or demonstrated in the customs territory of the Republic of Albania for the soliciting of orders for similar goods to be imported into that territory. They may not be sold or put to normal use except for the purposes of demonstration, or used in any way while in the customs territory of the Republic of Albania.

351.

351.1. The temporary importation procedure with total relief from import duties shall be granted for replacement means of production.

351.2. The period during which replacement means of production may remain under the temporary importation procedure shall be six months.

351.3. Replacement means of production means instruments, apparatus and machines made temporarily available to a customer free of charge by a supplier or repairer, pending the delivery or repair of similar goods.

352.

352.1. The temporary importation procedure with total relief from import duties shall be granted for:

a) second-hand goods imported with a view to their sale by auction;

b) goods imported under a contract of sale subject to satisfactory acceptance tests;

c) works of art, collectors items and antiques imported for the purpose of exhibition, with a view to possible sale;

d) consignments on approval of made-up articles of fur, precious stones, carpets and articles of jewellery, provided that their particular characteristics prevent their being imported as samples.

352.2. The period during which the goods referred to in point 352.1 may remain under the temporary importation procedure is 6 months in the case of (a) and (c), 3 months in the case of (b) and 1 month in that of (d).

352.3. For these purposes:

a) “*second-hand goods*” means goods other than newly manufactured goods,

b) “*works of art, collectors items and antiques*” mean goods as defined in Annex 45;

c) “*consignments on approval*” means consignments of goods which the consignor for his part wishes to sell and which the consignee may decide to purchase after inspection.

353. The temporary importation procedure with total relief from import duties shall be granted for:

- a) positive cinematograph films, printed and developed and other recorded image-bearing media intended for viewing prior to commercial use;
- b) films, magnetic tapes and wires and other sound- or image-bearing media which are intended to be provided with a sound track, dubbed or copied;
- c) films demonstrating the nature or the operation of foreign products or equipment, provided that they are not intended for public showing for charge;
- d) data-carrying media, sent free of charge for use in automatic data-processing;

354.

354.1. The temporary importation procedure with total relief from import duties shall be granted for personal effects and goods imported for sports purposes.

354.2. For these purposes:

- a) “*traveller*” means: The person mentioned in Article 63 of the Code;
- b) “*personal effects*” means all articles, new or used, which a traveller may reasonably require for his or her personal use during the journey, taking into account all the circumstances of the journey, but excluding any goods imported for commercial purposes;
- c) “*goods imported for sports purposes*” means sports requisites and other articles for use by travellers in sports contests or demonstrations or for training taking place in the customs territory of the Republic of Albania.

354.3. Personal effects shall be re-exported at the latest when the person who imported them leaves the customs territory of the Republic of Albania. The period during which goods imported for sports purposes may remain under the temporary importation procedure shall be 12 months.

354.4. The illustrative list of such goods is set out in Annex 46.

355.

355.1. The temporary importation procedure with total relief from import duties shall be granted for tourist publicity material.

355.2. “*Tourist publicity material*” means goods the purpose of which is to encourage the public to visit foreign countries, in particular in order to attend cultural, religious, touristic, sporting or professional meetings or events held there.

355.3. An illustrative list of such goods is set out in Annex 47.

356.

356.1. The temporary importation procedure with total relief from import duties shall be granted for the equipment and live animals of any species imported for the purposes listed in Annex 48.

356.2. The temporary importation procedure referred to in point 356.1 shall be granted on condition that:

- a) the animals are owned by a person established outside the customs territory of the Republic of Albania;
- b) the equipment is owned by a person established in the frontier zone adjacent to that of the customs territory of the Republic of Albania;

c) draught animals and equipment are imported by a person established in the frontier zone adjacent to that of the customs territory of the Republic of Albania for working land located inside the customs territory of the Republic of Albania, involving the performance of agricultural or forestry work, including the clearing or transport of timber, or for pisciculture.

356.3. “*Frontier zone*” means, without prejudice to existing conventions in this respect, a zone which, as the crow flies, does not extend more than 15 kilometres from the frontier. The local administrative districts, part of whose territory lies within the zone, shall also be considered to be part of the frontier zone, notwithstanding any derogations on this matter.

357.

357.1. The temporary importation procedure with total relief from import duties shall be granted for welfare materials for seafarers.

357.2. For these purposes:

a) welfare material means material for the pursuit of cultural, education, recreational, religious or sporting activities by seafarers,

b) seafarers means all persons transported on board a vessel responsible for tasks relating to the operating or service of the vessel at sea.

357.3. The list of goods to be considered as welfare material for seafarers is given in Annex 49.

357.4. The temporary importation procedure referred to in point 357.1 shall be granted on condition that the material is:

a) unloaded from a vessel engaged in international maritime traffic to be temporarily used ashore by the crew for a period not exceeding the vessels stay in port;

b) imported for temporary use in cultural or social establishments for a period of 6 months. Cultural or social establishments means hostels, clubs or recreation centres for seafarers, managed either by official bodies or by religious or other non-profit making organisations, and places of worship where services for seafarers are regularly held.

358. The temporary importation procedure with total relief from import duties shall be granted for miscellaneous equipment used under the supervision and responsibility of a public authorities for the building, repair or maintenance of infrastructure of general importance in frontier zones.

359.

359.1. The temporary importation procedure with total relief from import duties shall be granted for goods temporarily imported into the customs territory of the Republic of Albania in a particular situation having no economic effect.

359.2. Temporary importation into the customs territory of the Republic of Albania on an occasional basis, for a period not exceeding three months, of goods whose value is less than 150.000 LEK shall be considered a particular situation having no economic effect.

360.

360.1. The General Directorate of Customs may decide to grant total relief instead of the partial relief referred to in Article 162 of the Code for goods imported into its territory on an occasional basis for a period not exceeding three months.

360.2. Following expiry of the period for which goods entered for the procedure under this Point may remain under the procedure, the goods shall be assigned to a new customs-approved treatment or use or entered for the temporary importation procedure with partial relief from import duties. If it becomes necessary to determine the duties to be levied under the partial relief procedure, the date to be taken into consideration shall be that on which the goods were entered for temporary importation under point 360.1.

361. In accordance with Article 162 (1) of the Code the General Directorate of Customs may decide to grant the use of the temporary importation procedure with partial relief from import duties. The list of goods in respect of which the temporary importation procedure with partial relief from import duties may not be used is given in Annex 50.

362.

362.1. The application shall be made in conformity with Point 234 and in accordance with the specimen in Annex 29, and presented by the person to whom the authorisation may be granted under Articles 109 and 158 of the Code.

362.2. Without prejudice to the simplified application procedure, the application shall be submitted to the General Directorate of Customs.

363.

363.1. Without prejudice to the simplified authorisation procedure, the authorisation shall be issued by the General Directorate of Customs and shall be made out in accordance with the specimen in Annex 34.

363.2. Each authorisation should be accompanied by a form "*temporary importation record import*" that should form an integrated part of each authorisation. The specimen of the temporary importation record import is described in Annex 34. All entries should be registered in this form, in accordance with instructions issued by the General Directorate of Customs.

364. The period of validity of the authorisation shall be set by the General Directorate of Customs on a case-by-case basis, having regard to the specific needs of the applicant.

365.

365.1. When issuing the authorisation the General Directorate of Customs shall specify the period within which the import goods must be assigned a customs-approved treatment or use, taking into account the specific periods laid down in the Code and in the implementing provisions and the time required to achieve the object of the temporary importation.

365.2. Where an extension is granted which exceeds the period provided for, it shall be set having regard to the circumstances which prevented the holder of the authorisation from fulfilling his obligation to re-export within that period.

366.

366.1. This point shall apply whenever application of Article 162 (1) of the Code is not requested.

366.2. A customs office empowered by the General Directorate of Customs to grant authorisations using the simplified procedure shall allow the declaration of entry for the procedure to constitute an application for authorisation. In this case acceptance of the declaration shall constitute the authorisation, the said acceptance remaining in any event subject to the conditions governing the granting of the authorisation, including the decision of the control office, indicated in the box 44 of the form.

366.3. A declaration presented under point 366.2 shall be accompanied by a document made out by the declarant containing the following information, in so far as this information is necessary and cannot be entered in box 44 of the form used for the declaration itself:

- a) where the person applying to use the procedure is not the same as the declarant, the name or business name and address of the applicant, and, where appropriate, of the owner of the goods;
- b) where the user is not the same as the applicant or declarant, the name or business name and address of the user of the goods;
- c) the article under which the application is being made;
- d) the period for which the goods are expected to remain under the procedure;
- e) the place where the goods are to be used;

366.4. The lodging of the declaration using the simplified application procedure signed by the applicant shall indicate that the person concerned wishes to use the customs procedure applied for and, without prejudice to the possible application of penal provisions, shall be responsible, under the provisions in force in the Republic of Albania, for:

- a) the accuracy of the information given in the declaration,
- b) the authenticity of the documents accompanying it, and
- c) compliance with all the obligations relating to the customs procedure applied for.

366.5. The customs authorities shall keep the declaration and its annexes, together with any authorisation issued.

366.6. Where an authorisation is granted, the application, annexes and authorisation shall be kept by the customs authorities for at least three years from the end of the calendar year in which the authorisation expires.

366.7. Where an application is rejected or an authorisation is annulled or revoked, the application and either the decision rejecting the application or the authorisation, as the case may be, and all annexes shall be kept by the customs authorities for at least three years from the end of the calendar year in which the application was rejected or the authorisation was annulled or revoked.

367.

367.1. Presentation of an ATA carnet to a customs office duly empowered by the General Directorate of Customs in order to use the temporary importation procedure shall be equivalent to presentation of the application for authorisation and acceptance of the carnet (temporary importation voucher) shall be equivalent to authorisation to use the procedure.

367.2. Goods which can be temporarily imported in accordance with the procedure described in point 367.1 are listed in Annex 51.

367.3. ATA carnets shall be accepted by the customs offices only if they are:

- a) issued in a country which is a contracting party to the ATA Convention, and endorsed and guaranteed by an association forming part of an international guarantee chain, and
- b) certified by the customs authorities in the appropriate section of the cover page, and
- c) valid in the customs territory of the Republic of Albania.

368.

368.1. “Travellers” personal effects and goods imported for sports purposes as mentioned in Annex 46 shall be authorised for the temporary importation procedure without written or oral application or authorisation.

368.2. Where a high amount of import duties and other charges is involved, point 368.1 shall be waived with regard to personal effects and to goods imported for sports purposes. In this case the simplified application procedure shall apply “*mutatis mutandis*”.

369.

369.1. The declaration entering goods for the temporary importation procedure shall be lodged at one of the customs offices of entry for the procedure specified in the authorisation.

369.2. Where the simplified authorisation procedure applies, the declaration entering the temporary importation procedure shall be lodged at a duly empowered customs office.

369.3. Where temporary importation is done using an ATA carnet, the ATA carnet shall be presented in order to enter goods for the temporary importation procedure at any duly empowered office of entry. However:

- a) where the duly empowered office of entry is unable to check the fulfilment of all conditions to which the use of the temporary importation procedure is subject, or
- b) where the office of entry is not empowered to act as the office of entry for the procedure;
- c) the said office shall permit the goods to be carried to the office of destination able to carry out such checks under cover of the ATA carnet used as a transit document.

369.4. The General Directorate of Customs shall empower customs offices to act as offices of entry for the procedure.

370.

370.1. For the purposes of Article 111 of the Code, entry for the temporary importation procedure shall be subject to the provision of a security.

370.2. By way of derogation from point 370.1, Annex 52 lists the cases in which no security shall be required for entry of goods for the temporary importation procedure.

371.

371.1. The security shall be lodged at the office issuing the authorisation, in order to ensure payment of any customs debt and other charges which may be incurred in respect of the goods.

371.2. The security shall be released by the office issuing the authorisation, once they receives a copy endorsed by the office of discharge:

- a) either by copy No 3 of the re-export declaration, or
- b) by a copy of the document entering the goods for another customs-approved treatment or use or, proof to the satisfaction of the customs authorities that the goods have been assigned another customs-approved treatment or use.

372.

372.1. The declaration entering the temporary importation procedure shall be made in accordance with Points 121 to 161.

372.2. Without prejudice to the simplified application procedure, the description of the goods in the declaration referred to in point 372.1 shall correspond to the specifications in the authorisation.

372.3. Each import declaration must contain the code IM 5 in box 1 of the declaration and reference to the number and date of the authorisation for temporary importation in box 44. The form “*temporary importation record, export*”, as described in Annex 34 must be issued for each declaration assigning goods to the procedure and should form an integral part of the copy of the declaration kept by the custom authorities. All exits should be registered in this form, in accordance with instructions issued by the General Directorate of Customs. The import declaration together with all attached documents shall after the release of the consignment be kept in a special file for each company authorised to use the temporary importation procedure.

372.4. Where the temporary importation procedure is done under cover of an ATA carnet, the office of entry for the procedure shall proceed as follows:

- a) verify the information given in boxes A to G of the importation voucher;
- b) complete the counterfoil and box H of the importation voucher; the final date for re-exportation of the goods, to be entered in box H (b), must not be later than the date on which the carnet's validity expires, without prejudice to the special periods referred to in Article 160 of the Code;
- c) enter the name and address of the office of entry for the procedure in box H (e) of the re-exportation voucher; and
- d) retain the importation voucher.

373. The entry for a customs-approved treatment or use of goods under the temporary importation procedure with partial relief shall be subject to payment of any amount due under Article 163 of the Code.

374.

374.1. Except where the simplified application procedure are applied, the declaration discharging the temporary importation procedure shall be lodged at one of the customs offices of discharge specified in the authorisation.

374.2. Where the simplified application procedure is applied, the declaration referred to in point 374.1 shall be lodged at the customs office which issued the authorisation.

374.3. Where the temporary importation procedure is done under cover of an ATA carnet, the ATA carnet shall be presented at a duly empowered customs office of discharge.

374.4. Each declaration for discharge of the temporary importation procedure must contain the reference to the number and date of the authorisation for temporary importation in box 44.

375.

375.1. The declaration discharging the temporary importation procedure shall be made in accordance with the provisions laid down for the customs-approved treatment or use concerned.

375.2. The description of the import goods in the declaration referred to in point 375.1 shall correspond to the specifications in the authorisation.

375.3. Where the temporary importation procedure is done under cover of an ATA carnet, the office of discharge shall:

- a) complete the counterfoil and box H of the re-exportation voucher;
- b) retain the re-exportation voucher and return it without delay to the office referred to in box H (e).

376. Pursuant to Article 164 (1) of the Code, in the case of goods for display or use at exhibitions, fairs, meetings or similar events or second-hand goods imported with a view to their sale by auction or works of art, collectors items and antiques imported for the purpose of exhibition or consignments on approval of made-up articles of fur, precious stones, carpets and articles of jewellery, the material time for the purposes of determining the customs debt shall be the time of acceptance of the declaration for release for free circulation.

377.

377.1. Where a customs debt is incurred in respect of goods previously entered for the procedure of temporary importation, compensatory interest shall be paid on the total amount of the import duty applicable.

377.2. Point 377.1 shall not apply:

- a) where a customs debt is incurred pursuant to Article 216 (1) (b) of the Code;
- b) where a customs debt is incurred and a security is provided by a cash deposit equal to one of the amounts of customs debt set out in Article 207 (1) of the Code;
- c) where a customs debt is incurred due to the release for free circulation of goods which were entered for the temporary importation procedure for display or use at exhibitions, fairs, meetings or similar events or second-hand goods imported with a view to their sale by auction or works of art, collectors items and antiques imported for the purpose of exhibition or consignments on approval of made-up articles of fur, precious stones, carpets and articles of jewellery;
- d) where compensatory interest, calculated in accordance with point 377.3, does not exceed LEK 1.000 per case of a customs debt incurred;
- e) where the holder of the authorisation requests release for free circulation and supplies proof that particular circumstances not arising from any negligence or deception on his part make it impossible or uneconomic to carry out the re-export operation under the conditions he had anticipated and duly substantiated when applying for the authorisation.
- f) point 295 shall apply "*mutatis mutandis*".

377.3. a) The annual interest rates shall be those in force at the time when the customs debt is incurred.

b) Interest shall be applied per calendar month for the period running from the first day of the month following the month in which the import goods were first entered for the procedure to the last day of the month in which the customs debt is incurred. The material period for the application of compensatory interest shall not be less than one month.

c) The amount of interest shall be calculated on the basis of the import duties applicable, the interest rate referred to in (a) and the period referred to in (b).

378. In the case of an offence or irregularity committed in the course of or in connection with a temporary import operation under cover of an ATA carnet, the provisions relating to use of the ATA carnet as a transit document shall apply "*mutatis mutandis*" to recovery of the import duties payable.

379. Where the import goods are placed in a free zone or free warehouse or entered for one of the permitted conditional relief procedures, enabling the temporary importation procedure to be discharged, the box reserved for the description of goods on the document concerning the said customs-approved treatment or use, shall, in addition to the information laid down for the procedure in question, contain the following indication: "*Temporary Admission goods*" in red.

380. Where Article 113 of the Code is applied the competent authorities approving such transfer shall annotate the authorisation accordingly. Such transfer shall terminate the procedure in respect of the previous holder.

381.

381.1. Where it is foreseen that the temporary importation operation might exceed the period of validity of the ATA carnet because the holder is unable to re-export the goods, the issuing association may issue a replacement carnet. The holder shall return the original carnet to the issuing association.

381.2. The replacement carnet shall be submitted to the competent customs office for the place where the goods are located, which shall carry out the following formalities:

a) it shall discharge the original carnet using the re-exportation voucher which it shall return without delay to the initial customs office of temporary importation;

b) it shall receive the replacement carnet and retain the importation voucher, first entering on the said voucher the final date for re-exportation as shown on the original carnet plus any extension, and the number of the original carnet.

381.3. When the temporary importation procedure is discharged the office of re-exportation shall:

a) complete the counterfoil and box H of the re-exportation voucher;

b) retain the re-exportation voucher and return it without delay to the office referred to in box H (e).

using the re-exportation voucher of the replacement carnet, which it shall return without delay to the customs office which received the replacement carnet.

381.4. The issue of replacement carnets is the responsibility of the issuing association. If an ATA carnet expires and the holder is unable to re-export the goods, and the issuing association refuses to issue a replacement carnet, the customs authorities shall require completion of a new application for either temporary duty free importation or any other customs approved treatment or use allowed for the goods in question.

Section 3

Temporary importation of means of transport

382. Without prejudice to Points were it is expressly allowed, the means of transport below shall not be lent, hired, pledged, transferred or put at the disposal of any person established in the Republic of Albania.

383.

383.1. The temporary importation procedure shall apply to road vehicles for commercial use.

383.2. For the purposes of this Point, vehicles shall mean all road vehicles and all trailers which can be coupled to such vehicles.

383.3. Without prejudice to point 383.4, admission under the temporary importation procedure referred to in point 383.1 shall be subject to the condition that the vehicles are:

- a) imported by a person established outside the customs territory of the Republic of Albania or on his behalf;
- b) used for commercial purposes by such a person or on his behalf; and
- c) registered outside the customs territory of the Republic of Albania in the name of a person established outside that territory. However, if the vehicles are not registered, the above condition shall be deemed to be met where the vehicles in question belong to a person established outside the customs territory of the Republic of Albania;
- d) used exclusively for transport which begins or ends outside the customs territory of the Republic of Albania.

383.4. Where a trailer is coupled to a motor vehicle registered in the customs territory of the Republic of Albania, the temporary importation procedure may be granted even if the conditions set out in points 383.3 (a) and 383.3(b) are not satisfied.

383.5. Road vehicles for commercial use may remain in the customs territory of the Republic of Albania subject to the conditions laid down in points 383.3 during the time required for carrying out the operations for which temporary importation is requested, e.g. the carriage, picking up and setting down of passengers, loading and unloading goods, transport and maintenance.

383.6. For the purposes of subparagraphs points 383.3 (a) and points 383.3 (b), persons acting on behalf of a person established outside the customs territory of the Republic of Albania must be duly authorised by the person concerned.

383.7. By way of derogation from point 383.3:

- a) subject to the requirements of point 383.6, vehicles for commercial use may be driven by natural persons established in the Customs territory of the Republic of Albania;
- b) the General Directorate of Customs may:
 - i) in exceptional cases, allow a person established in the customs territory of the Republic of Albania to import and use vehicles for commercial use under the temporary importation procedure for a limited period fixed by the said authorities according to the circumstances of the case under consideration,

ii) allow a natural person established in the customs territory of the Republic of Albania and employed by a person established outside that territory to import and use in that territory, for commercial use, a vehicle belonging to the latter. The vehicle admitted under the temporary importation procedure may also be used for private purposes where such use is occasional, subsidiary to the commercial use and provided for in the contract of employment;

384.

384.1. The temporary importation procedure shall apply to road vehicles for private use.

384.2. For the purposes of this Point, vehicles means all road vehicles, including caravans and trailers which can be coupled to motor vehicles.

384.3. The temporary importation procedure for road vehicles for private use shall be subject to the condition that the vehicles are:

- a) imported by persons established outside the customs territory of the Republic of Albania;
- b) used for private purposes by the persons concerned;
- c) registered outside the customs territory of the Republic of Albania in the name of a person established outside that territory. However, if the vehicles are not registered, the above condition shall be deemed to be met where the vehicles in question belong to a person established outside the customs territory of the Republic of Albania.

384.4. The temporary importation procedure shall also apply in the following cases:

- a) where a private vehicle registered in the country of normal residence of the user is used regularly in the customs territory of the Republic of Albania for the journey from his residence to his place of work and vice versa. Authorisation to use the procedure shall not be subject to any other time limit;
- b) where a student uses a private vehicle registered in the country of his normal residence in the customs territory of the Republic of Albania in which the student is staying for the sole purpose of pursuing his studies.

384.5. Without prejudice to point 384.4, road vehicles for private use may remain in the customs territory of the Republic of Albania for:

- a) a period of six months, whether continuous or not, in any 12 months;
- b) the period the student stays in the customs territory of the Republic of Albania in the cases referred to in point 384.4 (b).

384.6. Points 384.4 (b) and 384.5 (b) shall apply "*mutatis mutandis*" to persons fulfilling assignments of a specified duration inter alia scientists and doctors.

384.7. For the purposes of point 384.3 (a) and (b), vehicles for private use shall not be hired, lent or made available following their importation or, if they were on hire, on loan or made available at the time of their importation, they shall not be re-hired or sub-hired or lent or made available to another person in the customs territory of the Republic of Albania for any purpose other than immediate re-exportation.

384.8. Pursuant to point 384.7, vehicles for private use belonging to a hire firm whose registered place of business is outside the customs territory of the Republic of Albania may be re-hired to a natural person established outside that territory with a view to their re-exportation within a period to be set at the discretion of the General Directorate of Customs, where they are within the customs territory of the Republic of Albania following performance of a contract of hire.

384.9. Notwithstanding point 384.7:

a) the spouse and the relatives in the direct ascending and descending lines of a natural person established outside the customs territory of the Republic of Albania who have their normal residence outside that territory may use a private vehicle already admitted under the temporary importation procedure;

b) a vehicle for private use which has been placed under the temporary importation procedure may be used occasionally by a natural person established in the customs territory of the Republic of Albania where such person is acting on behalf of and on the instructions of the user of the procedure, who is himself in that territory.

384.10. By way of derogation from Point 381;

a) The temporary importation procedure provided for in point 384.8 shall be available to natural persons established in the customs territory of the Republic of Albania;

b) Vehicles may also be brought back from the customs territory of the Republic of Albania by an employee of the hire firm resident in that territory;

384.11. For the purposes of point 384.5 (a), in order to interrupt the period in which a vehicle imported under the procedure remains in the customs territory of the Republic of Albania, the user of the temporary importation procedure shall so inform the customs authorities and shall comply with the measures considered appropriate by those authorities to prevent use of the vehicle on a temporary basis.

385.

385.1. Point 384, excluding paragraph 11 thereof, shall apply “*mutatis mutandis*” to saddle or draught animals and the vehicles drawn by them entering the customs territory of the Republic of Albania.

385.2. The animals and the vehicles drawn by them may remain in the customs territory of the Republic of Albania for a period of three months.

386.

386.1. The temporary importation procedure shall apply to means of rail transport.

386.2. For the purposes of this Point, means of rail transport means all prime movers, railcars and multiple sets, and rolling stock of any description used for the transport of persons or goods.

386.3. The temporary importation procedure for means of rail transport shall be subject to the condition that the means of rail transport:

a) belong to a person established outside the customs territory of the Republic of Albania;

b) are registered on a railway network outside the customs territory of the Republic of Albania.

386.4. Means of rail transport may remain in the customs territory of the Republic of Albania for 12 months.

386.5. By way of derogation from Point 382: Means of rail transport may be placed at the disposal of a person established in the customs territory of the Republic of Albania on condition that they are used jointly under an agreement whereby each network may use the rolling stock of the other networks as its own rolling stock;

387.

387.1. The temporary importation procedure shall apply to means of air transport.

387.2. The means of air transport may remain in the customs territory of the Republic of Albania during the time required for carrying out the operations for which temporary importation is requested, e.g. the carriage, picking up and setting down of passengers, loading and unloading goods, transport and maintenance.

387.3. Where the means of air transport are used for private air transport, the following conditions apply;

- a) imported by persons established outside the customs territory of the Republic of Albania;
- b) used for private purposes by the persons concerned;
- c) registered outside the customs territory of the Republic of Albania in the name of a person established outside that territory. However, if the means of air transport are not registered, the above condition shall be deemed to be met where the means of air transport in question belong to a person established outside the customs territory of the Republic of Albania.

387.4. The means of air transport used for private air transport may remain in the customs territory of the Republic of Albania for a period of six months, whether continuous or not, in any 12 months.

388.

388.1. The temporary importation procedure shall apply to means of sea and inland waterway transport.

388.2. The means of sea and inland waterway transport may remain in the customs territory of the Republic of Albania for the time required for carrying out the operations for which temporary admission is requested, e.g. the carriage, picking up and setting down of passengers, loading and unloading goods, transport and maintenance.

388.3. Where the means of sea and inland waterway transport are used for private sea or inland waterway transport, the following conditions shall apply.

- a) imported by persons established outside the customs territory of the Republic of Albania;
- b) used for private purposes by the persons concerned;
- c) registered outside the customs territory of the Republic of Albania in the name of a person established outside that territory. However, if the means of sea and inland waterway transport are not registered, the above condition shall be deemed to be met where the means of sea and inland waterway transport in question belong to a person established outside the customs territory of the Republic of Albania.

388.4. The means of transport referred to in point 388.3 may remain in the customs territory of the Republic of Albania for a period of six months, whether continuous or not, in any 12 months.

388.5. By way of derogation from Point 382, in exceptional cases where lake harbour infrastructure outside the customs territory of the Republic of Albania is not adequate to allow the mooring of means of inland waterway transport for private use, the General Directorate of Customs may allow a natural person established in the customs territory of the Republic of Albania to import a vessel placed under the temporary importation procedure and used on the Republic of Albania part of a lake situated both within the said territory and in the country in which the vessel is registered. The person concerned shall provide evidence of the inadequacy of lake harbour infrastructure by any means acceptable to the General Directorate of Customs.

389.

389.1. The temporary importation procedure shall apply to pallets.

389.2. Pallets which can be identified may remain in the customs territory of the Republic of Albania for a period of 12 months, which may be reduced at the request of the person concerned.

389.3. Pallets other than those referred to in point 389.2 may remain in the customs territory of the Republic of Albania for a period of six months, which may be reduced at the request of the person concerned.

390.

390.1. The temporary importation procedure shall apply to containers approved for transport under customs seal or simply bearing marks when they are brought into the customs territory of the Republic of Albania on behalf of their owners, their operators or the representatives of either of those.

390.2. Containers other than those referred to in point 390.1 shall be admitted under the temporary importation procedure where this is authorised by the customs authorities.

390.3. Containers placed under the temporary importation procedure may remain in the customs territory of the Republic of Albania for a period of 12 months.

390.4. Containers placed under the temporary importation procedure may be used in internal traffic before being re-exported from the customs territory of the Republic of Albania. However, the containers may be used only once during each stay in a Republic of Albania, for transporting goods which are loaded within the territory of the Republic of Albania and are intended to be unloaded within that territory, where the containers would otherwise have to make a journey unladen within that territory.

390.5. Without prejudice to the provisions concerning temporary importation of spare parts accessories and normal equipment for containers, container accessories and normal container equipment may be imported either with a container for subsequent re-export separately or with another container, or separately for subsequent re-export with a container.

391.

391.1. Point 390.1 shall apply to containers, whether or not they have been approved for transport under customs seal, on which the following information has been durably marked in an appropriate and clearly visible place:

- a) the identity of the owner or operator;
- b) the identification marks and numbers of the container, given by the owner or operator;
- c) the tare weight of the container, including all its permanently fixed equipment; and
- d) the country to which the container belongs.

391.2. However, the information referred to in point 391.1 (c) shall not be marked on swap bodies used for combined rail-road transport and the information referred to in point 391.1(d) shall not be marked on containers used for transport by air.

391.3. The country to which the container belongs may be shown either in full or by means of the ISO alpha-2 country code provided for in International Standard ISO 3166 or by the distinguishing initials used to indicate the country of registration of motor vehicles in international road traffic, or in numbers, in the case of swap bodies used for combined rail-road transport. The identity of the owner or operator may be shown by either his full name or an established identification, symbols such as emblems or flags being excluded.

391.4. Containers which:

- a) bear, in addition to the information provided for in point 391.1, the following details, which shall be put on the approval plate in accordance with the rules referred to in point 391.5:
 - i) the manufacturer's serial number (manufacturer's number), and
 - ii) if they are covered by type approval, the identification numbers or letters of the type;
 - b) comply with the technical conditions referred to in point 391.5; and
 - c) have been approved in accordance with the procedures provided for in point 391.5;
- shall be recognised as approved for transport under customs seal.

391.5. The technical rules applying to containers which may be approved for transport under customs seal and the procedures concerning such approval shall be in accordance with those contained respectively in Part I and Part II of Annex 7 to the TIR Convention.

391.6. Where it is found that containers which have been approved do not comply with the technical rules referred to in point 391.5, or where a container has a major defect and so no longer complies with the standards under which it was approved for transport under customs seal, the customs office shall act in accordance with Annex 53.

392.

392.1. The temporary importation procedure shall be granted for normal spare parts, accessories and equipment, including the gear used to stow, secure or protect goods, imported with or separately from the means of transport for which they are intended.

392.2. Spare parts imported together with or separately from the means of transport for which they are intended shall be used solely to carry out minor repairs and routine maintenance of those means of transport.

392.3. Routine maintenance operations and repairs to means of transport which have become necessary during the journey to or within the customs territory of the Republic of Albania shall not constitute a change for the purposes of Article 157 of the Code and may be carried out during the period of temporary importation.

393. Admission of means of transport under the procedure shall be authorised without written application or authorisation.

394.

394.1. Means of transport where not declared to customs in writing or orally shall be entered for the temporary importation procedure by the act described in Point 1571.

394.2. Pursuant to Article 111 of the Code, the entry for the temporary importation procedure of means of transport which are not declared shall not be subject to the provision of a security.

394.3. By way of derogation from point 394.1, where the supervising customs office considers at the time of entry for the procedure or when carrying out controls that there is a serious risk of non-compliance with the obligation to re-export a means of transport, the temporary importation procedure shall apply subject to:

- a) production of a declaration made out in accordance with Point 130.1;
- b) in the case of containers, an oral declaration, accompanied by a list. The list shall indicate:

- i) the name, business name and address of the operator or his representative;
- ii) the means of identifying the containers;
- iii) the number of containers and the quantity and type of normal spare parts, accessories and equipment.

394.4. Without prejudice to point 394.2, where the supervising customs office considers that point 394.3 applies and that the payment of the customs debt which may be incurred is not certain, the provision of a security shall be required.

395.

395.1. Means of transport entered for the temporary importation procedure upon discharge of the inward processing procedure shall be treated as means of transport which have been brought into the customs territory of the Republic of Albania.

395.2. The date of entry for the temporary importation procedure of the means of transport referred to in point 395.1 shall be the date on which they are first used under the procedure.

395.3. For the purposes of drawing up the bill of discharge provided for under the inward processing procedure, the user of the temporary importation procedure shall issue the holder of the inward processing authorisation with a certificate containing the information needed to draw up the bill of discharge.

396. Parts replaced following repairs or maintenance and new spare parts which are damaged or defective shall be assigned to a customs approved treatment or use permitted for the import goods.

397. In the case of means of rail transport and pallets used jointly under an agreement, the procedure shall also be discharged when means of rail transport of the same type or pallets of the same type as or equivalent value to those which were put at the disposal of a person established in the customs territory of the Republic of Albania are assigned to a permitted customs-approved treatment or use.

398.

398.1. Where means of transport are entered for the temporary importation procedure without any declaration, the procedure shall be discharged:

- a) in the case of re-exportation, in the manner referred to in Point 157.2;
- b) in the case of declaration for any other customs-approved treatment or use, in the manner specified for declarations for the treatment or use in question.

398.2. Where Point 394.3 has been applied, the temporary importation procedure shall be discharged in respect of the means of transport concerned by presenting the means of transport for a permitted customs-approved treatment or use together with the declaration by the time limit laid down by the customs office where the said document was produced or the declaration was lodged.

399. The customs authorities may revoke a temporary importation authorisation in respect of means of transport where, without prejudice to derogation provided for by this Chapter and without prejudice to the institution of criminal proceedings, it finds inter alia:

- a) that means of road transport for commercial use have been used in internal traffic,

- b) that means of transport for private use have been used for commercial purposes in internal traffic,
- c) that means of transport have been hired, lent or made available subsequent to their importation or, if they were on hire, on loan or made available at the time of importation, have been re-hired or sub-hired or lent or made available to another person in the customs territory of the Republic of Albania for any purpose other than immediate re-exportation.

Section 4

Special arrangements for discharge and commercial policy measures

400. For the purposes of this Chapter, it shall always be possible with the agreement of the customs authorities to abandon goods to the Exchequer in exceptional substantiated cases.

401.

401.1. Where Albanian legislation provide for commercial policy measures on:

- a) release of goods for free circulation, the said measures shall not apply on entry of the goods for the temporary importation procedure nor for such time as they remain under the procedure;
- b) goods brought into the customs territory of the Republic of Albania, the said measures shall apply when the goods are entered for the temporary importation procedure;
- c) exports, the said measures shall not apply when non-Albanian goods are re-exported from the customs territory of the Republic of Albania after being placed under the temporary importation procedure.

401.2. The release of import goods for free circulation shall be subject to the application by the customs authorities of any commercial policy measures in force for those goods at the time when the declaration for release for free circulation was accepted.

402. The General Directorate of Customs may lay down guidelines in the practical application of the temporary importation procedure.