

Temporary importation

Article 140

The temporary importation procedure shall allow the use in Kosovo, with total or partial relief from import duties and without their being subject to commercial policy measures, of non-Kosovo goods intended for re-export without having undergone any change except normal depreciation due to the use made of them.

Article 141

Authorization for temporary importation shall be granted at the request of the person who uses the goods or arranges for them to be used.

Article 142

The Customs shall refuse to authorize use of the temporary importation procedure where it is impossible to ensure that the import goods can be identified.

However, the Customs may authorize use of the temporary importation procedure without ensuring that the goods can be identified where, in view of the nature of the goods or of the operations to be carried out, the absence of identification measures is not liable to give rise to any abuse of the procedure.

Article 143

1. The Customs shall determine the period within which import goods must have been reexported or assigned a new customs approved treatment or use. Such period must be long enough for the objective of authorized use to be achieved.
2. Without prejudice to the special periods laid down in accordance with Article 144, the maximum period during which goods may remain under the temporary importation procedure shall be 24 months. The Customs may, however, determine shorter periods with the agreement of the person concerned.
3. However, where exceptional circumstances so warrant, the Customs may, at the request of the person concerned and within reasonable limits, extend the periods referred to in paragraphs 1 and 2 in order to permit the authorized use.

Article 144

The cases and the special conditions under which the temporary importation procedure may be used with total relief from import duties shall be determined in the Administrative Instruction implementing this Code.

Article 145

1. Use of the temporary importation procedure with partial relief from import duties shall be granted in respect of goods which are not covered by the provisions adopted in accordance with Article 144 or which are covered by such provisions but do not fulfill all the conditions laid down therein for the grant of temporary importation with total relief.
2. The list of goods in respect of which the temporary importation procedure with partial relief from import duties may not be used and the conditions subject to which the procedure may be used shall be determined in the Administrative Instruction implementing this Code.

Article 146

1. The amount of import duties payable in respect of goods placed under the temporary importation procedure with partial relief from import duties shall be set at 3 %, for every month or fraction of a month during which the goods have been placed under the temporary importation procedure with partial relief, of the amount of duties which would have been payable on the said goods had they been released for free circulation on the date on which they were placed under the temporary importation procedure.
2. The amount of import duties to be charged shall not exceed that which would have been charged if the goods concerned had been released for free circulation on the date on which they were placed under the temporary importation procedure, leaving out of account any interest which may be applicable.
3. Transfer of the rights and obligations deriving from the temporary importation procedure pursuant to Article 95 shall not mean that the same relief arrangements must be applied to each of the periods of use to be taken into consideration.
4. Where the transfer referred to in paragraph 3 is made with partial relief for both persons authorized

to use the procedure during the same month, the holder of the initial authorization shall be liable to pay the amount of import duties due for the whole of that month.

Article 147

1. Where a customs debt is incurred in respect of import goods, the amount of such debt shall be determined on the basis of the taxation elements appropriate to those goods at the time of acceptance of the declaration of their placing under the temporary importation procedure. However, where the provisions of Article 144 so provide, the amount of the debt shall be determined on the basis of the taxation elements appropriate to the goods in question at the time referred to in Article 219.
2. Where, for a reason other than the placing of goods under the temporary importation procedure with partial relief from import duties, a customs debt is incurred in respect of goods placed under the said procedure, the amount of that debt shall be equal to the difference between the amount of duties calculated pursuant to paragraph 1 and that payable pursuant to Article 146.