

Customs' Warehouses

Article 103

1. The customs warehousing procedure shall allow the storage in a customs warehouse of:
 - a) non-Kosovo goods, without such goods being subject to import duties or commercial policy measures;
 - b) Kosovo goods, where Kosovo 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.
1. Customs warehouse means any place approved by and under the supervision of the Customs where goods may be stored under the conditions laid down.
2. 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 may be determined in the Administrative Instruction implementing this Code.

Article 104

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 for the warehousing of goods by the warehouse keeper.
1. The warehouse keeper is the person authorized to operate the customs warehouse.
2. 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 105

1. Operation of a customs warehouse shall be subject to the issue of an authorization by the Customs, unless the customs operate 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 Kosovo.

Article 106

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 107

1. By way of derogation from Article 106, where the authorization concerns a public warehouse, it may provide that the responsibilities referred to in Article 106 (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 108

The rights and obligations of a warehouse keeper may, with the agreement of the Customs, be transferred to another person.

Article 109

Without prejudice to Article 93, the Customs may demand that the warehouse keeper provide a guarantee in connection with the responsibilities specified in Article 106.

Article 110

1. The person designated by the Customs shall keep stock records of all the goods placed under the customs warehousing procedure in a form approved by Customs. Stock records are not necessary where a public warehouse is operated by the Customs.
2. Subject to the application of Article 90 the Customs may dispense with stock records where the responsibilities referred to in Article 106 (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 or an administrative document in accordance with Article 80 (1) (b).

Article 111

1. Where an economic need exists and customs supervision is not adversely affected thereby, the Customs may allow:
 - a) Kosovo goods other than those referred to in Article 103 (1) (b) to be stored on the premises of a customs warehouse;
 - b) Non-Kosovo 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 Administrative Instruction implementing this Code;
 - c) Non-Kosovo 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 with in a customs warehouse shall be determined in the Administrative Instruction implementing this Code.
1. In the cases referred to in paragraph 1, the goods shall not be subject to the customs warehousing procedure.
2. The Customs may require the goods referred to in paragraph 1 to be entered in the stock records provided for in Article 110.

Article 112

Goods placed under the customs warehousing procedure shall be entered in the stock records provided for in Article 110 as soon as they are brought into the customs warehouse.

Article 113

There shall be no limit to the length of time goods may remain under the customs warehousing procedure.

However, in exceptional cases, the Customs may set a time limit by which the depositor must assign the goods a new customs approved treatment or use.

Article 114

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 forms of handling provided for in paragraph 1 must be authorized in advance by the Customs, which shall lay down the conditions under which they may take place.
3. The lists of the forms of handling referred to in paragraphs 1 shall be established in the Administrative Instruction implementing this Code.

Article 115

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, who 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 114 on the conditions set out therein.

Article 116

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

Article 117

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 114, 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 212, if they had not undergone such handling. However, derogations from this provision may be adopted in the Administrative Instruction implementing this Code.
3. Where import goods are released for free circulation in accordance with Article 80 (1) (c), the nature of the goods, the customs value and the quantity to be taken into account for the purposes of Article 212 shall be those applicable to the goods at the time when they were placed under the customs-warehousing procedure.
4. Paragraph 3 shall apply provided that the rules of assessment relating to those goods were ascertained or accepted at the time when the goods were placed under the customs warehousing procedure, unless the declarant requests their application at the time when the customs debt is incurred.

Paragraph 3 shall apply without prejudice to a post-clearance examination within the meaning of Article 82.