

## **General provisions**

### **Article 96**

1. The transit procedure shall allow the movement from one point to another within Kosovo of:
  - a) non-Kosovo goods, without such goods being subject to import duties or to commercial policy measures;
  - b) Kosovo goods, in cases and on conditions determined in the Administrative Instruction implementing this Code, in order to prevent products covered by or benefiting from export measures from either evading or benefiting unjustifiably from such measures.
2. Movement as referred to in paragraph 1 shall take place: a) under the transit procedure; or b) under cover of a TIR carnet (TIR Convention) provided that such movement:
  - (1) began or is to end outside Kosovo; or
  - (2) relates to consignments of goods which must be unloaded in Kosovo and which are conveyed with goods to be unloaded in another country; or
  - (3) is effected between two points in Kosovo through the territory of another country; c) under cover of an ATA carnet used as a transit document; or d) under cover of any document provided for in a Convention, signed by Kosovo; or e) by post (including parcel post).
3. The transit procedure shall apply without prejudice to the specific provisions applicable to the movement of goods placed under a customs procedure with economic impact.

### **Article 97**

1. The transit procedure shall end and the obligations of the holder shall be met when the goods placed under the procedure and the required documents are produced at the customs office of destination in accordance with the provisions of the procedure in question.
2. The Customs shall discharge the procedure when they are in a position to establish, on the basis of a comparison of the data available to the office of departure and those available to the customs office of destination, that the procedure has ended correctly.

## **II. Specific provisions relating to transit Article 98**

1. The transit procedure shall apply to goods passing through the territory of another country only if:
  - a) provision is made to that effect under an international agreement; or
  - b) carriage through that country is effected under cover of a single transport document drawn up in Kosovo; in such case the operation of that procedure shall be suspended in the territory of the other country.

## **Article 99**

1. The principal shall provide a guarantee in order to ensure payment of any customs debt or other charges which may be incurred in respect of the goods.
2. The guarantee shall be either: a) an individual guarantee covering a single transit operation; or b) a comprehensive guarantee covering a number of transit operations where the principal has been authorized to use such a guarantee by the Customs .
3. The authorization referred to in paragraph 2 (b) shall be granted only to persons who: a) are established in Kosovo; b) are regular users of transit procedures or who are known to the Customs to have the capacity to fulfill their obligations in relation to these procedures, and c) have not committed serious or repeated offences against customs or tax laws.
4. Persons who satisfy the Customs that they meet higher standards of reliability may be authorized to use a comprehensive guarantee for a reduced amount or to have a guarantee waiver. The additional criteria for this authorization shall include:
  - a) the correct use of the transit procedures during a given period;
  - b) cooperation with the Customs , and

- c) in respect of the guarantee waiver, a good financial standing which is sufficient to fulfill the commitments of the said persons.

The detailed rules for authorizations granted under this paragraph shall be determined in the Administrative Instruction implementing this Code.

1. The guarantee waiver authorized in accordance with paragraph 4 shall not apply to transit operations involving goods which, as determined in the Administrative Instruction implementing this Code, are considered to present increased risks.
2. In line with the principles underlying paragraph 4, recourse to the comprehensive guarantee for a reduced amount may, in the case of transit, be temporarily prohibited as determined in the Administrative Instruction implementing this Code as an exceptional measure in special circumstances.
3. In line with the principles underlying paragraph 4, recourse to the comprehensive guarantee may, in the case of transit, be temporarily prohibited as determined in the Administrative Instruction implementing this Code in respect of goods which, under the comprehensive guarantee, have been identified as being subject to large-scale fraud.

#### **Article 100**

1. Except in cases to be determined where necessary in the Administrative Instruction implementing this Code, no guarantee need be furnished for:

- a) journeys by air;
- b) carriage by pipeline;
- c) operations carried out by the Kosovo railway company.

#### **Article 101**

1. The principal shall be the holder of the transit procedure. He shall be responsible for:

- a) production of the goods intact at the customs office of destination by the prescribed time limit and with due observance of the measures adopted by the Customs to ensure identification;
- b) observance of the provisions relating to the transit procedure.

2. Notwithstanding the principal's obligations under paragraph 1, a carrier or recipient of goods who accepts goods knowing that they are moving under transit shall also be responsible for production of the goods intact at the customs office of destination by the prescribed time limit and with due observance of the measures adopted by the Customs to ensure identification.

## **Article 102**

The detailed rules for the operation of the procedure and the exemptions shall be determined in the Administrative Instruction implementing this Code.