

## **Article 26**

Articles 27 to 30 define the non-preferential origin of goods for the purposes of: a) applying the Customs Tariff of Kosovo with the exception of the measures referred to in the second indent of Article 24 (3) (2); b) applying measures other than tariff measures established by Kosovo provisions governing specific fields relating to trade in goods; c) the preparation and issue of certificates of origin.

## **Article 27**

1. Goods originating in a country shall be those wholly obtained or produced in that country.
2. The expression 'goods wholly obtained in a country' means: a) mineral products extracted within that country; b) vegetable products harvested therein; c) live animals born and raised therein; d) products derived from live animals raised therein; e) products of hunting or fishing carried on therein; f) products of sea-fishing and other products taken from the sea outside a country's

territorial sea by vessels registered or recorded in the country concerned and flying the flag of that country;

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- g) goods obtained or produced on board factory ships from the products referred to in subparagraph (f) originating in that country, provided that such factory ships are registered or recorded in that country and fly its flag;

- h) products taken from the seabed or subsoil beneath the seabed outside the territorial sea provided that that country has exclusive rights to exploit that seabed or subsoil;
- i) waste and scrap products derived from manufacturing operations and used articles, if they were collected therein and are fit only for the recovery of raw materials;
- j) goods which are produced therein exclusively from goods referred to in subparagraphs (a) to (i) or from their derivatives, at any stage of production.

3. For the purposes of paragraph 2 the expression 'country' covers that country's territorial sea.

### **Article 28**

Goods whose production involved more than one country shall be deemed to originate in the country where they underwent their last, substantial, economically justified processing or working in an undertaking equipped for that purpose and resulting in the manufacture of a new product or representing an important stage of manufacture.

### **Article 29**

As a last substantial, economically justified working or processing for the purposes mentioned in Article 28, shall not be considered:

- a) Package and re package of goods , independent where the package is produced
- b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, cutting up;
- c) changes of packing and breaking-up and assembly of consignments;
- d) simple placing in bags, cases, boxes, fixing on cards or boards, etc., and all other simple packing operations;
- e) the affixing of marks, labels or other like distinguishing signs on products or their packaging;
- f) simple assembly of parts of products to constitute a complete product;
- g) a combination of two or more operations specified

### **Article 30**

1. Customs legislation or other Kosovo legislation governing specific fields may provide that a document must be produced as proof of the origin of goods.
2. Notwithstanding the production of that document, the Customs may, in the event of serious doubts, require any additional proof to ensure that the indication of origin does comply with the rules laid down by the relevant Kosovo legislation.