TRADE FACILITATION SELF-ASSESSMENT ACCORDING TO THE WTO AGREEMENT

SEPTEMBER 2023

USAID
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Republika e Kosovës
Republika Kosova - Republic of Kosovo
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Ministria e Industrisë, Ndërmarrësisë dhe Tregtisë
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This document was prepared by the National Committee on Trade Facilitation, with support from the USAID/Kosovo Economic Governance Activity. Views expressed in this publication do not necessarily reflect the views of the United States Agency for International Development or the United States Government.

CONTENTS

ACRONYMS

AEO	Authorized Economic Operator
AI	Administrative Instruction
AIS	Agency for Information Society
AP5	Additional Protocol 5 on Trade Facilitation within CEFTA
ASYCUDA	Automated System for Customs Data
ATA	Admission Temporaire/Temporary Admission
BI	Business Intelligence
BTSF	Better Training for Safer Food
CBMS	Coordination Body for Market Surveillance
CEC	Customs and Excise Code
CEFTA	Central European Free Trade Agreement
CLEN	Customs Laboratories European Network
CMS	Customs Management Solutions
COGNOS	Reporting System Software in Kosovo Customs
EU	European Union
EUR1	Certificate of Origin
EXBS	Export Control and Related Border Security
GATT	General Agreement on Tariffs and Trade
GIZ	Deutsche Gesellschaft für Internationale Zusammenarbeit
GSP	Generalized System of Preferences
IBM	Integrated Border Management
ICITAP	International Criminal Investigative Training Assistance Program
ICT	Information and Communication Technology
IFC	International Finance Corporation
KEGA	Kosovo Economic Governance Activity
KFVA	Kosovo Food and Veterinary Agency
KIPA	Kosovo Institute for Public Administration
KMA	Kosovo Medicines Agency
LD	Legal Department
MAFRD	Ministry of Agriculture, Forestry and Rural Development
MESPI	Ministry of Environment, Spatial Planning and Infrastructure
MFAD	Ministry of Foreign Affairs and Diaspora

MFLT	Ministry of Finance, Labor and Transfers
MIET	Ministry of Industry, Entrepreneurship and Trade
MPA	Ministry of Public Administration
NCBM	National Center for Border Management
NCED	National Council for Economic Development
NCEI	National Council for Economy and Investment
NCTF	National Committee on Trade Facilitation
NCTS	New Computerized Transit System
NGO	Non-governmental Organization
SNW	Single National Window
OPM	Office of Prime Minister
RAPEX	Rapid Exchange of Information System
RAS	Risk Analysis Sector
RASFF	Rapid Alert System on Food and Feed
REX	Registered Exporters System
RKS	Republic of Kosovo
RMS	Risk and Monitoring Sector
SEED	Systematic Exchange of Electronic Data
SOP	Standard Operating Procedures
SPO	Strategic Planning Office
TAIEX	Technical Assistance and Information Exchange Instrument
TAK	Tax Administration of Kosovo
TARIK	The Integrated Tariff Code of Kosovo
TD	Trade Department
TFA	Trade Facilitation Agreement
TFIC	Trade Facilitation Information Center
TIR	Transports Internationaux Routiers
TRACES NT	Trade Control and Expert System – New Technology
USAID	United States Agency for International Development
WCO	World Customs Organization
WTO	World Trade Organization

OVERVIEW

The World Trade Organization (WTO) Trade Facilitation Agreement plays a key role in promoting efficient and transparent procedures for exports, imports, and transit, reduced overall transaction costs, and increased competitiveness in international trade. To assess the alignment with these efficient and transparent practices in the context of trade facilitation, various countries use the Trade Facilitation Self-Assessment (Self-Assessment) methodology, developed by the WTO itself. This widely used self-assessment methodology provides opportunities for an internal dialogue aimed at assessing, prioritizing, and addressing topics related to the general economic environment necessary for the growth of domestic and foreign trade.

Given the importance of reform progress assessment in the field of trade facilitation in Kosovo, the National Committee on Trade Facilitation (NCTF) in 2021 initiated the Self-assessment process according to the WTO methodology. Furthermore, even though Kosovo is not part of the WTO, the Additional Protocol 5 to CEFTA (AP5) on trade facilitation is based on the provisions of this Agreement, therefore activities stemming from this protocol are implemented by Kosovo institutions including the periodic assessment of reforms in the framework of trade facilitation. The AP5 objective is to simplify inspections, reduce import-export formalities, enable electronic data exchange, mutual recognition of laboratory tests and Authorised Economic Operators' Programmes, as well as effective implementation of risk controls.

With the support from USAID/Kosovo Economic Governance Activity in Kosovo, the self-assessment was conducted in a series of workshops and through a large number of individual meetings to gather and analyze information related to trade facilitation. Involved in this process were all institutions that are part of the NCTF, including: Ministry of Industry, Entrepreneurship and Trade (MIET), Kosovo Customs (KC), Kosovo Food and Veterinary Agency (KFVA), Ministry of Agriculture, Forestry and Rural Development (MAFRD), Kosovo Medicines Agency (KMA), Ministry of Foreign Affairs and Diaspora (MFAD), Kosovo Police, Ministry of Environment, Spatial Planning and Infrastructure (MESPI) and representatives of the private sector.

The WTO methodology for carrying out the self-assessment divides the process into several specific stages. It first requires an examination of the current state of trade facilitation reforms. This stage analyzes the situation on several levels: policies and legislation, then procedures, the institutional framework, as well as human and technical resources. Based on this stage of the analysis, the next stage requires the identification of bottlenecks or obstacles in the implementation of reforms and thus makes it possible to determine the next steps or recommendations for policymakers, which also constitutes the last stage. Beyond these three stages, the methodology requires the identification of institutions in charge of the reforms, the priority of these reforms at the national level, and the external support necessary for the implementation of the reforms (from donors).

Since the last self-assessment conducted in 2014, findings show that Kosovo has made significant progress in several areas of trade facilitation, including:

- increased transparency and access to information;
- simplification and standardization of exports, imports and transit procedures;
- increased cooperation between border agencies within the country and abroad; and
- building of human, technical, and institutional capacities.

Certainly, in each of these dimensions, specific progress has been made by institutions that are directly associated to the area of trade facilitation, especially Kosovo Customs and KFVA.

However, in certain areas progress is limited. In general, significant delays are observed in institutions where trade facilitation is not their primary field of activity. In these institutions there is a marked lack of human, technical and institutional capacities to communicate with the public, ensure transparency, exchange information, reduce controls, reduce transaction costs, and facilitate the processes for the export and import of goods.

In general, in many areas of trade facilitation the need to intervene is immediate. For the most part, trade facilitation is covered by relevant legislation and policies. The new Customs and Excise Code, which is pending approval, will create even more space around trade facilitation (e.g., in the procedures for notification/announcement, detention, testing, penalties, application of international standards, goods under customs control, etc.).

Whereas the basic legislation is in force, in many cases standard operating procedures have not yet been established in a significant part of the institutions (especially in the case of communication with third parties, information available to the public, required documentation, use of copies, and so on). Moreover, in those institutions where the procedures are in place, they are not harmonized in the inter-institutional aspect (procedures differ from institution to institution).

At institutional framework level, relevant institutions lack the institutional mechanisms created to cover the specific area of activity. The core institutions covering trade facilitation – Kosovo Customs and KFVA – for the most part have established separate units covering specific areas of trade facilitation. In cases where they do not exist, then specific officials are responsible for these areas. On the other hand, some of the institutions involved in trade do not have specific institutional mechanisms in their organizational charts or even officials to cover the relevant areas. This situation results primarily from poor administrative capacities in these institutions, or parts of these functions are performed by the basic institution under whose umbrella these institutions operate (e.g., KMA, which operates within the Ministry of Health). In this context, another very important issue is the overall inefficient inter-institutional coordination.

An important problem that was identified during the self-assessment process is limited staff skills and in certain instances lack of sufficient staff to cover certain areas. Human capacity building has been requested in areas such as: communication with the public and transparency, publication of information, notifications, detention, penalties, risk-based assessment, perishable goods, and so on.

In certain cases, bottlenecks have also been identified in terms of physical and digital infrastructure. In the case of physical infrastructure, border crossing points need further improvements. Furthermore, limited capacities at existing terminals related to perishable goods were identified. On the other hand, the responsible institutions are intensively applying information technology tools, and Kosovo Customs especially has its sophisticated ASYCUDA World electronic system. In addition, Kosovo Customs has granted access to this system to all mechanisms related to trade facilitation. The KFVA has also built its own electronic system (KFVA Electronic System), as well as KMA with its BARNATARI system. Although these systems are partially connected within Integrated Border Management (IBM), there is still a marked lack of communication and information exchange between these institutions, or interoperability of the systems.

Certain areas of trade facilitation have not progressed at all, such as the establishment of contact points and the single window. In the first case, the process of creating and operationalizing the Trade Facilitation Information Center (TFIC), which is expected to play the role of the point of contact between the responsible institutions and other parties, has completely stalled due to non-ratification of AP5, whereas the creation of the single window remains in its initial stages. To date, this process has resulted in the creation of working groups and the development of the roadmap. Now it is up to the Government of Kosovo to decide on the implementation phase of the single window project, a process which has stalled due to complex technical, legislative, and financial requirements.

Further, due to the non-ratification of CEFTA AP5, Kosovo cannot benefit from the mutual recognition of authorizations for Authorised Economic Operators (AEO). The mutual non-recognition of AEO authorizations issued by the relevant authorities greatly reduces the weight of this trade facilitation reform. In this context, the only option for mutual recognition of AEO authorizations remains the bilateral negotiation for mutual recognition of these authorizations.

Some delays in trade facilitation reforms are related to political processes. The responsible authorities included in the self-assessment have emphasized the importance of Kosovo's inclusion in the various mechanisms and systems that cover the transit process, such as NCTS, TIR, ATA Carnet, etc. Membership in these international transit protocols is hardly feasible in the short term due to political problems.

Finally, the self-assessment identifies that there is a lack of sufficient engagement by donors in the area of trade facilitation. Increased presence and support by donors in this area would contribute to the efforts of Kosovo institutions to improve trade facilitation practices and implement the necessary reforms effectively.

In the context of these findings, the self-assessment provides a detailed overview of Kosovo's progress in implementing the WTO Trade Facilitation Agreement and can serve as a valuable tool for policy makers, stakeholders (especially the private sector) and donors to accurately understand the state of Kosovo's trade facilitation reforms and to support its ongoing efforts to improve trade-related processes and procedures, increase transparency and promote economic growth through increased international trade.

The Government of Kosovo, in coordination with donors who are supporting reforms in this area, should develop a plan for the operationalization and implementation of the 60 recommendations that resulted from the self-assessment process to further advance the trade facilitation reforms. Operationalization means that for each chapter of the agreement, the goals, measurable indicators, implementation timelines, costs, responsible institutions, and expected results should be precisely defined. Furthermore, this process should identify the coordinating mechanism for these reforms and split the reforms into specific areas of action. Below are some proposals on the operationalization of the plan:

1. ***The NCTF should serve as a coordinating body for the implementation of recommendations from the self-assessment process.*** Since the area of trade facilitation is inter-institutional, the implementation of these recommendations should be carried out under the NCTF umbrella. For this mechanism to increase its efficiency both in terms of institutional coordination and in terms of policies, its capacities, especially human capacities, must be increased.

2. ***An important part of measures to be undertaken are inter-institutional or affect all institutions related not only to trade facilitation.*** Such measures should include:

    - Increasing human capacities and developing existing human capacities;
    - Advancing electronic data exchange systems and increasing their interoperability;
    - Increasing inter-institutional coordination

3. ***There are four specific areas which almost completely cover the recommendations of the self-assessment. For each area, the responsible institution/person in charge of the process must be defined.*** Specific reforms areas related to trade facilitation cover the following:

    - Increased transparency and access to information for the public, with special emphasis on the private sector;
    - Further simplification of formalities, required documentation, fees and other charges in export and import. The purpose of these measures should be their implementation in accordance with international standards and best practices;
    - Further advancement of procedures for the simplification and faster release of goods in the customs clearance process;
    - Increased inter-institutional cooperation to improve the effectiveness of border controls

The following self-assessment table, prepared according to the methodology defined by the WTO, contains the text of the relevant article from the WTO agreement on trade facilitation and the assessment of Kosovo's alignment with these requirements through the examination of the existing situation, identification of bottlenecks and obstacles in the implementation of reforms, as well as determining the next steps and concrete recommendations.

1.1 PUBLICATION	
Text of the agreement	1.1 Each Member shall promptly publish the following information in a non-discriminatory and easily accessible manner in order to enable governments, traders, and other interested parties to become acquainted with them: (a) procedures for importation, exportation, and transit (including port, airport, and other entry-point procedures), and required forms and documents; (b) applied rates of duties and taxes of any kind imposed on or in connection with importation or exportation; (c) fees and charges imposed by or for governmental agencies on or in connection with importation, exportation or transit; (d) rules for the classification or valuation of products for customs purposes; (e) laws, regulations, and administrative rulings of general application relating to rules of origin; (f) import, export or transit restrictions or prohibitions; (g) penalty provisions for breaches of import, export, or transit formalities; (h) procedures for appeal or review; (i) agreements or parts thereof with any country or countries relating to importation, exportation, or transit; and (j) procedures relating to the administration of tariff quotas. 1.2 Nothing in these provisions shall be construed as requiring the publication or provision of information other than in the language of the Member except as stated in paragraph 2.2
Current situation	**A. Policy/Legal framework:**
	Most of the information is published and regularly updated both in electronic and physical form, and in most cases in all three official languages in the Republic of Kosovo. Data and information related to importation, exportation, and transit procedures, as well as additional information from the scope of those authorities, have been published on the official websites of the competent authorities. In Kosovo Customs, the applied rates of indirect taxes in the implementation of customs procedures that are imposed on importation, exportation and transit, are incorporated in TARIK (https://dogana.rks-gov.net/tarik/index.html), as well as on the websites of the competent authorities (https://auvk.rks-gov.net/kontrolli-kufitar/informatori-per-import-te-artikujve-per-kontroll-kufitar-ne-republiken-e-kosoves).

	Also, rules for product classification for customs purposes and for KFVA purposes are adopted and published on the websites of the competent authorities (e.g. for KFVA, see: https://auvk.rks-gov.net/kontrolli-kufitar/lista-e-mallrave-qe-i-nenshtrohen-kontrollit-veterinar-dhe-fitosanitar/) All data and information related to licenses, authorizations, certificates related to the application of customs procedures, including appeals against decisions (or in customs declarations), are provided to interested parties through the e-Administrata portal. Kosovo has the Official Gazette (https://gzk.rks-gov.net) where primary and secondary legislation as well as international agreements are published in a timely manner. However, the method of publication in the Official Gazette does not ensure an easy process of access also to secondary legislation (e.g., government decisions originating from basic law such as the Decision on Excise Tax Rates are missing). The KMA publishes on its website the basic list of medicinal products and equipment that possess a certificate and marketing authorization, i.e., they are cleared for circulation on the RKS market. While the BARNATARI electronic platform contains all the information on procedures for importation and exportation of medicinal products and equipment. However, this platform is limited only to parties (businesses) that apply for a license to import and export medicinal products and equipment (https://barnatari.rks-gov.net/Home/Login.aspx?ReturnUrl=/Home/default.aspx). Upon receiving the license, the parties proceed with customs and other procedures.
	B: Procedures
	Acts and procedures for publishing information have been approved in accordance with the AI (Ministry of Public Administration) No. 01/2015 for the websites of public institutions, which sets out the standards for the form, minimum content, visual appearance, and other characteristics that all websites of public institutions should have. The institutional framework for the publication of information in electronic form has been put in place. Within each competent authority for the implementation of obligations for the publication of trade information, responsible persons and structures have been designated for this purpose, who will answer any reasonable questions regarding customs procedures, facilitation, etc. Administrative and IT capacities have been advanced. Further, within MIET, work is being done on foreign trade, where information on importation, exportation, and transit procedures, and appeals, prohibitions and restrictions, etc.) will be published, which ensures the centralized publication of information provided for in paragraph 1.1 of article 1 of the Trade Facilitation Agreement on the

	institutions' website. This website will be in the official languages of the Republic of Kosovo. Law No. 04/L-202 on Permit and License System as well as Regulation 06/2015 on the Central Registry of Types of Permits and Licenses (https://lejelicence.rks-gov.net) which provides for the permanent review of permits, licenses, and other charges in order to reduce the administrative burden. In the KMA, applied rates of duties and taxes for medicinal products and equipment are specified in AI No. 04/2017 on Fees for Services provided by the KMA, and are public on the website of KMA.
	C. Institutional framework
	Some of the public institutions have their own public information units that publish information on procedures for exportation, importation, transit, and other related issues, as well as on relevant legislation and international agreements. In other cases, the institutions have neither a separate information unit, nor people who cover this area (e.g., KMA). In certain cases, in addition to the relevant information units, the relevant departments also assist relevant information units by publishing and updating information about issues in their area of responsibility (e.g., Kosovo Customs).
	D. Human resources/Training
	The level of personnel/staff recruited in Kosovo Customs and KFVA generally meets the basic criteria for the transmission of official information to the public. However, there is an urgent need to increase staff numbers and train the staff to communicate information easily to the public and to take advantage of the opportunities created by new mass communication technologies.
	E. Communication/Information technology
	Modern communication and information technology (e.g., websites, portals, TV, social media) is used to a significant extent when providing information to the public. Except that there is a delay in updating information for the public.
Obstacles (provide reasons for non-compliance)	▪ In certain cases, lack of publication of by-laws and decisions issued at the level of Ministries or relevant agencies in the Official Gazette, which would be important for informing stakeholders on trade policy measures (e.g., lack of information on specific issues, such as the application of sanctions by the Ministry of Foreign Affairs). ▪ There is almost a complete lack of coordination between institutions responsible for the publication of information for the public, as well as the application of different standards in the publication of information for the public.

	▪ Lack of adequate personnel (trained and with adequate skills) for the publication of information in a form accessible to the public and the use of the latest technologies for mass communication.
Actions/resources needed & costs (count the actions)	1. Preparation of an analysis of the current situation on the level of transparency of the responsible border institutions, including the creation of a data and information registry available to the public and the level of their use by the public. This analysis should also provide an overview of the state of existing technical systems for the collection, storage, exchange and publication of information and data to the public. 2. Publication of all relevant by-laws and update them on a regular basis as provided by the legislation in force (e.g., Article 5 of Law No. 06/l-081 on Access to Public Documents: Regulation (GRK) No. 27/2018 on the Government Public Communication Service; Administrative Instruction (MPA) No. 01/2015 on Websites of Public Institutions; Law No. 03/l-190 on the Official Gazette of the Republic of Kosovo 3. Standardization of information published by the competent authorities. 4. Building human capacities for a more accurate communication with the public, especially to build capacities for the use of new technologies for communication with the public.
Responsible institutions	OPM (leader), MIET, MFAD, Kosovo Customs, KFVA, TAK, AIS, KMA, other responsible institutions
Level of applicability	Fully $\boxed{\text{MOSTLY}}$ Partially None Not applicable
Priority level	High $\boxed{\text{MEDIUM}}$ Low Not a priority Other ___________________________
Technical assistance in support of implementing this measure	Not reported.

1.2 INFORMATION AVAILABLE THROUGH INTERNET	
Text of the agreement	2.1 Each Member shall make available, and update to the extent possible and as appropriate, the following through the internet: (a) a description of its procedures for importation, exportation, and transit, including procedures for appeal or review, that informs governments, traders, and other interested parties of the practical steps needed for importation, exportation, and transit; (b) the forms and documents required for importation into, exportation from, or transit through the territory of that Member; (c) contact information on its enquiry point(s). 2.2 Whenever practicable, the description referred to in subparagraph 2.1(a) shall also be made available in one of the official languages of the WTO. 2.3 Members are encouraged to make available further trade-related information through the internet, including relevant trade-related legislation and other items referred to in paragraph 1.1.
Current situation	**A. Policy/Legal framework:**
	Most of the necessary information around international trade is published and easily accessible on the websites of the competent authorities, including the description of procedures for importation, exportation and transit, appeals or review, forms and necessary documentation. In addition, the competent authorities also prepare guides and information to make the trade procedures, as well as issues related to international trade, more accessible. Also, information on legislation related to trade as well as that on trade agreements are published on the websites of the competent authorities.
	B: Procedures
	In general, responsible border authorities have approved the necessary procedures for the publication of information at the central level, as well as for each competent institution (regulated by internal acts). Kosovo Customs has approved the procedures and designated contact points. The contents of the Kosovo Customs website are regularly updated to pro-actively publish the following information: ▪ Laws, regulations and other documents that regulate customs procedures; ▪ Information on importation, exportation and transit procedures, etc., as well as the required forms and documents; ▪ Applied rates of duties and taxes imposed in relation to importation or exportation; ▪ Data on trade exchange (Open data);
	C. Institutional framework

	The institutional framework for publishing and updating information in electronic form has been created. For example, the National Center for Border Management, information offices of all responsible institutions, and the sectors for advice and procedures (the latter in Kosovo Customs). All these mechanisms publish and update data online, often assisted by personnel covering the relevant departments.
	D. Human resources/Training
	Administrative capacities and human resources for the preparation, publication and updating of information on the Internet have been advanced.
	E. Communication/Information technology
	Concrete actions have been taken to improve the websites, and now they provide ample data and information to the public. In 2022, KFVA and Kosovo Customs have updated their websites to make them more accessible to third parties. KMA has its own active website (https://akppm.rks-gov.net), which publishes basic information on the agency, legislation, procedures for obtaining importation and exportation licenses, and so on.
	F. Equipment & infrastructure
	Specialized capacities for ICT have increased substantially. The Government has taken measures on additional incentives for ICT personnel at the country level.
Obstacles (provide reasons for non-compliance)	▪ Delays are still evident in updating websites with new legislation and supporting legislation, especially in certain institutions. ▪ Failure to complete by-laws within line ministries and agencies that identify what information should be published online and what procedures should be followed. ▪ Lack of coordination between line ministries on the information to be published and their format. ▪ Despite progress, current staff has relatively limited knowledge regarding the information that needs to be made available on the Internet and the application of new communication technologies.
Actions/resources needed & costs (count the actions)	5. Upgrading of ICT equipment (software and hardware) in accordance with EU requirements and standards for publishing data and information to the public. 6. Increasing the number of administrative personnel in certain institutions that deal with the publication of information and data for the public.

	7. Identification of the needs for personnel training and identify target groups depending on areas that require public awareness.
Responsible institutions	OPM (leader), MIET, MFAD, Kosovo Customs, KFVA, AIS, KMA, other responsible institutions
Level of applicability	Fully MOSTLY Partially None Not applicable
Priority level	High MEDIUM Low Not a priority Other ______________________
Technical assistance in support of implementing this measure	Not reported.

1.3 ENQUIRY POINTS	
Text of the agreement	3.1 Each Member shall, within its available resources, establish or maintain one or more enquiry points to answer reasonable enquiries of governments, traders, and other interested parties on matters covered by paragraph 1.1 and to provide the required forms and documents referred to in subparagraph 1.1(a). 3.2 Members of a customs union or involved in regional integration may establish or maintain common enquiry points at the regional level to satisfy the requirement of paragraph 3.1 for common procedures. 3.3 Members are encouraged not to require the payment of a fee for answering enquiries and providing required forms and documents. If any, Members shall limit the amount of their fees and charges to the approximate cost of services rendered. 3.4 The enquiry points shall answer enquiries and provide the forms and documents within a reasonable time period set by each Member, which may vary depending on the nature or complexity of the request.
Current situation	**A. Policy/Legal framework:**
	Information enquiry points have not yet been established in the responsible border institutions. However, Kosovo Customs has published on its official website the basic clarifications related to customs procedures, manuals, guidelines, as well as the legal provisions that deal with these procedures. For detailed clarifications, Kosovo Customs is at the service of the public and businesses by handling their requests addressed through e-mail or direct contact. All information provided is free of charge. On the other hand, the Trade Department within MIET holds ad-hoc meetings depending on the requirements of various businesses, in which case those are addressed, and businesses are informed on issues related to the trade in goods. Also, through the NCTF meetings, various issues of businesses are addressed in relation to the trade barriers they face both in the regional market and in the domestic market. No fee or other payment is required to respond to requests for information.
	B: Procedures
	The draft Regulation on TFIC (Trade Facilitation Information Center) was written in 2018 but is not finalized because of non-ratification of CEFTA AP5 by the Republic of Kosovo. There is currently no single information center where the business community can seek information.

	C. Institutional framework
	No institution has established information enquiry points and they communicate with third parties through other forms as mentioned above. The creation of the TFIC, as a mechanism that will perform the function of the information enquiry point is foreseen for 2024 based on the Economic Reform Program, while it should become operational in 2025.
	D. Human resources/Training
	For the establishment and operation of information enquiry points, the number of personnel is limited and with limited skills. The operation of TFIC requires the appointment of a person responsible for each Ministry and Agency, in relation to the provision of necessary information on trade facilitation.
	E. Communication/Information technology
	The ICT infrastructure in Kosovo Customs and KFVA is at a satisfactory level to make these points operational.
Obstacles (provide reasons for non-compliance)	▪ Partial lack of adequate legislation that foresees the establishment and full functionalization of the TFIC. ▪ Lack of sufficient and properly trained personnel for the operationalization of TFIC. ▪ In some institutions, there is a lack of ICT equipment for integration in the TFIC. ▪ Lack of standard operating procedures for the efficient functioning of TFIC.
Actions/resources needed & costs (count the actions)	*(For the implementation of the following recommendations, main prerequisite is the ratification of AP5 in the Assembly of the Republic of Kosovo)* 8. Finalization of the examination of current situation as well as finalization of the recommendations for the establishment and functionalization of the TFIC. 9. Completion of the legal framework when missing. 10. Development of standard operating procedures at the central level which define the tasks and activities of the TFIC (standards for handling requests, handling time, standard forms, methods and means of communication and preparation and summary of standard questions and answers. 11. Provision of a specialized program for staff/personnel training for the provision of necessary information to the public.
Responsible institutions	Kosovo Customs (leader), KFVA, KMA, MIET, and other responsible institutions
Level of applicability	Fully Mostly

	Partially $\boxed{\text{NONE}}$ Not applicable
Priority level	High $\boxed{\text{MEDIUM}}$ Low Not a priority Other ______________________
Technical assistance in support of implementing this measure	Not reported.

1.4 NOTIFICATION *Note: This point covers the communication of the Government of a WTO member country with the WTO Committee on Trade Facilitation. Since Kosovo is not a member of the WTO, the discussion covers the operation of the NCTF at the country level and at CEFTA level, or with the CEFTA Committee on Trade Facilitation.*	
Text of the agreement	4.1 Each Member shall notify the Committee on Trade Facilitation established under paragraph 1.1 of Article 23 (referred to in this Agreement as the "Committee") of: (a) the official place(s) where the items in subparagraphs 1.1(a) to (j) have been published; (b) the Uniform Resource Locators of website(s) referred to in paragraph 2.1; and (c) the contact information of the enquiry points referred to in paragraph 3.1.
Current situation	**A. Policy/Legal framework:**
	The National Committee on Trade Facilitation (NCTF) was established by the Ministry of Industry, Entrepreneurship and Trade in 2016, whereas it was reformatted by decision of the Minister of MIET No. 01/03 dated 06.02.2023. The establishment of this Committee at the national level, which all CEFTA member countries have already established, originates from CEFTA Protocol 5 (AP5), which was conceived based on the trade facilitation agreement within the World Trade Organization (WTO). The Committee aims to improve the doing business environment in Kosovo through the coordination of actors involved in trade facilitation, namely further improvements of procedures and rules for importation and exportation, which will enable trade facilitation between Kosovo and other countries, with special emphasis on neighboring countries. Members of the NCTF are representatives of relevant institutions, members of border agencies as well as representatives of the business community. The Trade Facilitation Committee within CEFTA was established in 2015 where it was decided to adjust CEFTA's structures, with the aim of responding to CEFTA's priorities and strengthening the monitoring capacity of CEFTA's structures for the implementation of the 2006 CEFTA Agreement, as well as their reporting on the implementation results to the CEFTA Joint Committee. In this case, the Trade Facilitation Committee has defined its mandate. The task of the Trade Facilitation Committee is to develop and expand the cooperation between the CEFTA Parties, in particular to address issues related to regional trade facilitation in CEFTA, aimed at reducing the costs caused by the inefficient procedures of all types of customs clearance, balancing trade facilitation with increased demands for safety measures in the international and regional supply chain.

	MINT manages the notification procedures with international and regional organizations. In this context, even though Kosovo has not ratified the CEFTA Protocol AP5, through the CEFTA point of contact and its representatives in committees and sub-committees, it implements the provisions originating from AP5, including Article 6 of this Protocol covering Notifications on Extended Controls and Inspections.
	D. Human resources/Training
	Within the Trade Department at MIET, permanent staff are assigned as a point of contact with the CEFTA Secretariat. Within the competent authorities, there is a sufficient number of personnel available to perform notification functions. Training is being provided continuously for the relevant personnel who will provide technical assistance, completing and updating the content of the portal (website, social networks, etc.)
Obstacles (provide reasons for non-compliance)	Insufficient inter-institutional coordination for the implementation of notification procedures at the regional and national level
Actions/resources needed & costs (count the actions)	12. NCTF, in coordination with other responsible institutions, will make efforts to increase the inter-institutional communication and to strengthen the notification process especially with the CEFTA Committee on Trade Facilitation, in the context of: ▪ The official place(s) where the items in measure (1) have been published; ▪ URLs of website(s) describing importation, exportation and transit procedures, including appeals review procedures, informing governments, traders and interested parties of the necessary practical on forms of importation, exportation and transit; ▪ With their establishment, the information on enquiry points mentioned in point 3.1 "Advance Rulings".
Responsible institutions	MIET (leader); Kosovo Customs (leader), and other responsible institutions
Level of applicability	Fully Mostly $\boxed{\text{PARTIALLY}}$ None Not applicable
Level of priority	High $\boxed{\text{MEDIUM}}$ Low

	Not a priority Other ______________________
Technical assistance in support of implementing this measure	IFC, USAID

2.1 OPPORTUNITY TO COMMENT AND INFORMATION BEFORE ENTRY INTO FORCE	
Text of the agreement	1.1 Each Member shall, to the extent practicable and in a manner consistent with its domestic law and legal system, provide opportunities and an appropriate time period to traders and other interested parties to comment on the proposed introduction or amendment of laws and regulations of general application related to the movement, release, and clearance of goods, including goods in transit. 1.2 Each Member shall, to the extent practicable and in a manner consistent with its domestic law and legal system, ensure that new or amended laws and regulations of general application related to the movement, release, and clearance of goods, including goods in transit, are published or information on them made otherwise publicly available, as early as possible before their entry into force, in order to enable traders and other interested parties to become acquainted with them. 1.3 Changes to duty rates or tariff rates, measures that have a relieving effect, measures the effectiveness of which would be undermined because of compliance with paragraphs 1.1 or 1.2, measures applied in urgent circumstances, or minor changes to domestic law and legal system are each excluded from paragraphs 1.1 and 1.2.
Current situation	**A. Policy/Legal framework:**
	Based on the Regulation on Minimum Standards for the Public Consultation Process No. 05/2016 (approved by GoK in 2016), the OPM is obliged to create and maintain the online platform (https://konsultimet.rks-gov.net) which is used by all public bodies to identify stakeholders for conducting consultations with the public. The purpose of this platform is to help Ministries and agencies within the institutions of the Republic of Kosovo to facilitate the public consultations process, with the involvement of public authorities and the private sector. In general, in the adoption of legal acts, the following steps are followed: The legal act and other bylaws which are issued by the relevant Ministry first enter the legislative program, then the working group is formed for its drafting. After finalizing the act, the act is submitted for preliminary consultation, then for public consultation. After the public consultation, a report is prepared with the comments received from the consultation. Following the publication of the report, final draft of the act is submitted to the Ministry of Finance, Labor, and Transfers for a budget impact assessment, and to the Department for European Integration and Policy Coordination for the conformity of the act with the EU *acquis* and to the Legal Office of the OPM. Upon receipt of responses from these institutions, the Legal Department/Director of the Legal Department forwards the draft law with all accompanying documents to the Secretary and the Cabinet of the relevant Ministry. Upon receipt of the consent of the Secretary and the Cabinet, the draft law is submitted to the OPM for

	approval. After the approval of the Government, the draft law is submitted to the Assembly for adoption. After the decree is issued by the President, the law is posted in the Official Gazette: https://gzk.rks-gov.net/ActDetail.aspx?ActID=55136
	B: Procedures
	The entire legal framework that defines public consultation as a mandatory procedure is approved and operational. Regulations include Regulation on Minimum Standards for the Public Consultation Process No. 05/2016, Regulation No. 13/2013 on Government Legal Services, as well as Regulation No. 09/2011 on Rules of Procedure of the Government.
	C. Institutional framework
	Line ministries lead the process if the law includes their respective area of responsibility. It is the Legal Departments of respective line ministries that carry the main burden of public consultations process.
	D. Human resources/Training
	Responsible staff within line ministries lead the process. In certain instances, the skills of personnel who oversee the consultation process with third parties are limited.
Obstacles (provide reasons for non-compliance)	Lack of input from third parties to provide comments on legislation that is under consultation.
Actions/resources needed & costs (count the actions)	13. Analysis of the current situation in the consultation process about the relevant legislation to identify deficiencies in the communication process and lack of inputs by third parties. 14. Strengthening of the information circulation mechanisms for consultations (institutions - private sector) and their promotion (awareness campaigns through the media, other platforms) and provision of incentives for comments by interested parties and their involvement in decision-making.
Responsible institutions	OPM (leader), MIET, Kosovo Customs, KFVA, and other responsible institutions
Level of applicability	Fully $\boxed{\text{MOSTLY}}$ Partially None Not applicable
Priority level	High

	$\boxed{\text{MEDIUM}}$ Low Not a priority Other ___________________________
Technical assistance in support of implementing this measure	Not reported.

2.2 CONSULTATIONS	
Text of the agreement	Each Member shall, as appropriate, provide for regular consultations between its border agencies and traders or other stakeholders located within its territory.
Current situation	**A. Policy/Legal framework:**
	Public consultation is regulated at the central level and is mandatory for all responsible institutions. Legislation in force – article 32 of the Government Rules of Procedure No. 09/2011 and Regulation (GoK) No. 05/2016 on Minimum Standards for Public Consultation Process, as well as Regulation No. 13/2013 on Government Legal Services – mandates all competent authorities to have consultations with third parties. The National Council for Economy and Investments (NCEI) established in 2020 (Decision of the Government of the Republic of Kosovo 05/24 dated 14.08.2020), which has replaced the National Council for Economic Development established in 2015) is another mechanism that serves for public consultations between the Government and responsible institutions with the private sector and other actors in the economy. The National Committee on Trade Facilitation also serves as a consultative mechanism between border agencies and the private sector. For other details regarding the functions and work of the NCTF, see point 1.4 Notification.
	B: Procedures
	The legislation mentioned above (see "Policy/legal framework") clearly sets out the public consultation procedures, including time limits for consultations as well as the parties with whom the consultations are carried out.
	C. Institutional framework
	The institution submitting the proposal (e.g., Ministry or relevant agency) is responsible to consult with all relevant authorities. The National Council for Economy and Investments was established by the decision of the Prime Minister of the Republic of Kosovo 05/24 dated 14.08.2020, and the Secretariat of the Council operates as a support mechanism for the activities of the NCEI. Trade Department, together with Kosovo Customs, co-chairs the NCTF. TD plays the role of the NCTF Secretariat.
	D. Human resources/Training
	Staff within the existing institutional framework are insufficient and moderately trained to provide public consultation.

Obstacles (provide reasons for non-compliance)	Limited human and technical capacities for the realization of public consultations with third parties.
Actions/resources needed & costs (count the actions)	15. Creation of a plan for the development of human and technical resources for the realization of consultations with third parties, especially with the private sector.
Responsible institutions	Kosovo Customs (leader), KFVA and other responsible institutions
Level of applicability	Fully MOSTLY Partially None Not applicable
Priority level	High MEDIUM Low Not a priority Other ______________________
Technical assistance in support of implementing this measure	Not reported

3.1 ADVANCE RULINGS	
Text of the agreement	1. Each Member shall issue an advance ruling in a reasonable, time-bound manner to the applicant that has submitted a written request containing all necessary information. If a Member declines to issue an advance ruling, it shall promptly notify the applicant in writing, setting out the relevant facts and the basis for its decision. 2. A Member may decline to issue an advance ruling to the applicant where the question raised in the application: (a) is already pending in the applicant's case before any governmental agency, appellate tribunal, or court; or (b) has already been decided by any appellate tribunal or court. 3. The advance ruling shall be valid for a reasonable period of time after its issuance unless the law, facts, or circumstances supporting that ruling have changed. 4. Where the Member revokes, modifies, or invalidates the advance ruling, it shall provide written notice to the applicant setting out the relevant facts and the basis for its decision. Where a Member revokes, modifies, or invalidates advance rulings with retroactive effect, it may only do so where the ruling was based on incomplete, incorrect, false, or misleading information. 5. An advance ruling issued by a Member shall be binding on that Member in respect of the applicant that sought it. The Member may provide that the advance ruling is binding on the applicant. 6. Each Member shall publish, at a minimum: (a) the requirements for the application for an advance ruling, including the information to be provided and the format; (b) the time period by which it will issue an advance ruling; and (c) the length of time for which the advance ruling is valid. 7. Each Member shall provide, upon written request of an applicant, a review of the advance ruling or the decision to revoke, modify, or invalidate the advance ruling. 8. Each Member shall endeavour to make publicly available any information on advance rulings which it considers to be of significant interest to other interested parties, taking into account the need to protect commercially confidential information. 9. Definitions and scope: (a) An advance ruling is a written decision provided by a Member to the applicant prior to the importation of a good covered by the application that sets forth the treatment that the Member shall provide to the good at the time of importation with regard to: (i) the good's tariff classification; and (ii) the origin of the good.

	(b) In addition to the advance rulings defined in subparagraph (a), Members are encouraged to provide advance rulings on: (i) the appropriate method or criteria, and the application thereof, to be used for determining the customs value under a particular set of facts; (ii) the applicability of the Member's requirements for relief or exemption from customs duties; (iii) the application of the Member's requirements for quotas, including tariff quotas; and (iv) any additional matters for which a Member considers it appropriate to issue an advance ruling. (c) An applicant is an exporter, importer or any person with a justifiable cause or a representative thereof. (d) A Member may require that the applicant have legal representation or registration in its territory. To the extent possible, such requirements shall not restrict the categories of persons eligible to apply for advance rulings, with particular consideration for the specific needs of small and medium-sized enterprises. These requirements shall be clear and transparent and not constitute a means of arbitrary or unjustifiable discrimination.
Current situation	**A. Policy/Legal framework:**
	The legal basis for the application of binding information for the classification of goods according to customs duty and origin is regulated by Article 17-18 of the Customs and Excise Code (Law No. 03/L-109) and Articles 8 to 13 of Administrative Instruction 11/2009 for the implementing provisions of this law. The request/form for binding tariff and origin information can be obtained from Kosovo Customs according to AI 2009/11, Annex 3, and submitted through the Administrative Office of Kosovo Customs. The deadline for notification on the mandatory origin information must be announced within 150 days from the day the request was received. Documents that are required to be attached to the form must be submitted in the original. In case the request for mandatory origin information is rejected, Kosovo Customs issues a ruling on the rejection of the request within 30 days from the receipt of the request. The form for applicants who benefit from the Generalized System of Preferences scheme for Switzerland and Norway can be obtained through the website of the Kosovo Customs and submitted to the Kosovo Customs. Kosovo Customs registers received requests for the GSP in the REX Authorization/EU online system.

	Customs legislation and other national legislation protect confidential information (Law No. 08/L-175 on Protection of Classified Information).
	B: Procedures
	Legal framework related to procedures, conditions, and deadlines for the provision of binding tariff and origin information is defined by Article 9-10 of AI 11/2009 and is published on the Kosovo Customs website.
	C. Institutional framework
	Within Kosovo Customs, the Directorate of Excise, Tariff, Origin, Laboratory and Procedures is the structure in charge of processing requests for the release of mandatory information, analysis, and decision on the tariff of goods, ordering laboratory analyses, namely the process of issuing mandatory information. Within Kosovo Customs, administrative units have been consolidated which provide the mandatory information that the applicant may request.
	D. Human resources/Training
	In Kosovo Customs there are sufficient resources, which ensure the administration of the procedure for the mandatory information that the applicant may request. The personnel at the customs offices are trained in the practical implementation of the mandatory information in the case of customs clearance of goods. For the personnel in charge of these responsibilities, relevant training is constantly provided. Two laboratory chemists were added to the Customs Laboratory (total staff 4). The entire staff of the Customs Laboratory has superior professional training and long experience in the field of recognition of goods, their testing and classification, with deep knowledge in the field of accreditation where most of them are technical experts in accreditation, standardization, instruments analysis, testing methods, etc. The staff receives periodic professional training courses that are approved by CLEN.
	E. Communication/Information technology
	Kosovo Customs operates with an advanced electronic system called "LESS" for the administration of the procedure for issuing rulings on binding information that the applicant can request from Kosovo Customs. The Customs Laboratory is made operational by the Kosovo Customs, which was established to meet the European customs integration criteria. This Laboratory is a member of the Customs Laboratory European Network - CLEN. The Customs Laboratory is accredited with SK EN ISO IEC 17025:2018 standard "General requirements for testing and calibration laboratories". All Customs Laboratory equipment supports standardized methods and is 100% operational. Each year, the laboratory

	is supplied with different analytical equipment and plans have been made for the next years to add more equipment.
	G. Other issues to emphasize
	The responsible institutions have issued adqeuate decisions, having the opportunity to cooperate with other professional institutions in the relevant field.
Obstacles (provide reasons for non-compliance)	Purchase of additional equipment for the analysis of various goods, in importation, exportation and transit procedures, as well as implementation of procedures on advance rulings.
Actions/resources needed & costs (count the actions)	16. Further enhancement of laboratory capacities to improve importation, exportation and transit procedures as well as implementation of procedures on advance rulings. 17. Development and increase of human capacities for determining tariffs.
Responsible institutions	Kosovo Customs (especially, Kosovo Customs Laboratory, leader), MIET, and other responsible institutions
Level of applicability	Fully MOSTLY Partially None Not applicable
Priority level	High MEDIUM Low Not a priority Other ________________________
Technical assistance in support of implementing this measure	Not reported

4.1 RIGHT TO APPEAL OR REVIEW	
Text of the agreement	1. Each Member shall provide that any person to whom customs issues an administrative decision has the right, within its territory, to: (a) an administrative appeal to or review by an administrative authority higher than or independent of the official or office that issued the decision; and/or (b) a judicial appeal or review of the decision. 2. The legislation of a Member may require that an administrative appeal or review be initiated prior to a judicial appeal or review. 3. Each Member shall ensure that its procedures for appeal or review are carried out in a non-discriminatory manner. 4. Each Member shall ensure that, in a case where the decision on appeal or review under subparagraph 1(a) is not given either: (a) within set periods as specified in its laws or regulations; or (b) without undue delay the petitioner has the right to either further appeal to or further review by the administrative authority or the judicial authority or any other recourse to the judicial authority. 5. Each Member shall ensure that the person referred to in paragraph 1 is provided with the reasons for the administrative decision so as to enable such a person to have recourse to procedures for appeal or review where necessary. 6. Each Member is encouraged to make the provisions of this Article applicable to an administrative decision issued by a relevant border agency other than customs.
Current situation	**A. Policy/Legal framework:**
	Any person to whom customs issues an administrative decision on the implementation of customs legislation has the right to an appeal or review of the decision. The request for review is submitted to the Customs in the Sector for Review of Decisions, within 30 days of the day of receipt of the decision (Kosovo Customs and Excise Code, Article 13, paragraph 3, related to Article 291). Requests for review of decisions are handled within the time limits. The Customs and Excise Code (Code No. 03/L-109), Article 291, sets out the appeal procedures and the right to file a request for review of a decision issued by Customs. Any person has the right to file a request for review of a decision issued by Customs related to the application of customs legislation, which relates directly or indirectly to it. Appeals to Customs are mostly related to the valuation of goods. As a result, for the purposes of the practical implementation of the customs

	legislation that regulates the valuation of goods for customs matters, as provided by the Customs and Excise Code (03-L/109) and the Administrative Instruction 11/2009 on the implementation of this code, Kosovo Customs has drafted the guideline on the correct determination of customs value. Clarifications provided in this guideline based on best practices implemented by EU member countries, in addition to further clarifying actions for fair customs valuation, will also create a safe climate for businesses for a uniform and fair treatment, which will indirectly affect the reduction of requests for review. First instance decisions in Customs may be appealed before the Commercial Court.
	B: Procedures
	Appeal procedures are set out in Article 291 of the CEC. The procedures for appealing the decisions of relevant authorities are reviewed according to the relevant Law as well as Law No. 05/L-031 on General Administrative Procedure.
	C. Institutional framework
	Within Customs, there is a Sector for Review of Decisions, as a separate body. MIET and KFVA do not have a separate institutional mechanism for reviewing complaints, and those are handled on an ad-hoc basis.
	D. Human resources/Training
	The level of human resources is satisfactory. Training in this field is provided on a regular basis by the Kosovar Institute for Public Administration (KIPA).
	E. Communication/Information technology
	There is an electronic register for evidence within Customs, which also records appeals in physical copy as well as in electronic form.
Obstacles (provide reasons for non-compliance)	▪ Despite the establishment of the Commercial Court, delays are evident in the second level of appeal. ▪ Support also in raising the capacities for the review of appeals.
Actions/resources needed & costs (count the actions)	18. Development of a strategy to address and reduce the number of previous cases. 19. Provision of training on efficient processing of cases and reducing backlogs.
Responsible institutions	Kosovo Customs (leader), KFVA, MIET
Level of applicability	Fully $\boxed{\text{MOSTLY}}$

	Partially None Not applicable
Priority level	High $\boxed{\text{MEDIUM}}$ Low Not a priority Other ____________________
Technical assistance in support of implementing this measure	Not reported

5.1 NOTIFICATIONS FOR ENHANCED CONTROLS OR INSPECTIONS	
Text of the agreement	Where a Member adopts or maintains a system of issuing notifications or guidance to its concerned authorities for enhancing the level of controls or inspections at the border in respect of foods, beverages, or feedstuffs covered under the notification or guidance for protecting human, animal, or plant life or health within its territory, the following disciplines shall apply to the manner of their issuance, termination, or suspension: (a) the Member may, as appropriate, issue the notification or guidance based on risk; (b) the Member may issue the notification or guidance so that it applies uniformly only to those points of entry where the sanitary and phytosanitary conditions on which the notification or guidance are based apply; (c) the Member shall promptly terminate or suspend the notification or guidance when circumstances giving rise to it no longer exist, or if changed circumstances can be addressed in a less trade-restrictive manner; and (d) when the Member decides to terminate or suspend the notification or guidance, it shall, as appropriate, promptly publish the announcement of its termination or suspension in a non-discriminatory and easily accessible manner or inform the exporting Member or the importer.
Current situation	**A. Policy/Legal framework:**
	The legal and policy framework covering issues of notification and enhanced controls is as follows: ▪ CEC in force and new draft Customs Code which has passed all the procedures and awaits the approval of the Assembly ▪ Law No. 08/L-120 on Food ▪ Law No. 04/L-216 on Cooperation Between Authorities Involved in Integrated Border Management ▪ IBM Strategy and 2019-2023 Action Plan ▪ Law No. 04/L-078 on General Product Safety ▪ Law No. 06/L-041 on Technical Requirements for Products and Conformity Assessment ▪ Law No. 03/L-181 on Market Inspectorate and Inspective Supervision ▪ Law No. 05/L-051 on Geographical Indications and Designations of Origin ▪ Law No. 06/L-040 on Safeguard Measures on Imports On interaction procedures of state bodies at the border, notifications on strengthened controls and operation of border crossing points are

	provided in real time on the website of the National Center for Border Management. For cases related to the protection of human, animal or plant life, a decision, notification, or guidance is issued. Depending on the case or actions required, risk profiles are placed in the system which makes it easier to manage or supervise focused controls. The treatment of these cases is carried out through inter-institutional coordination, based on the principles of Integrated Border Management (IBM). Publication of the above-mentioned acts is done in real time. Customs and other legislation at the national level (Law No. 04/L-072 on State Border Control and Surveillance) allows for the information required for importation control purposes to be shared between border agencies. Law No. 04/L-216 on Cooperation between the Authorities included in the IBM provides for the exchange of information between border authorities.
	B: Procedures
	Standard Operating Procedures (SOP) for the implementation of the legislation were developed based on Law No. 04/L-216. Decisions of the MIET Minister on trade protection measures are based on Law No. 06/L-040 on Protective Measures in Imports. The relevant ministry notifies the National Center for Border Management (NCBM) on the decisions it takes, whereas the NCBM through the points of contact informs competent border authorities on the implementation of the measure. Based on IBM's SOP, procedures are described and have been implemented since 2013 for all points. The same are easily accessible and non-discriminatory.
	C. Institutional framework
	MIET is the responsible institution and manages the RAPEX KOSOVA system, which serves to notify the public of unsafe products on the market, based on Law No. 06/L-041 on Technical Requirements for Products and Assessment of Conformity and Regulation (MTI) - No. 08/2013 on the Manner of Establishment and Operation of the Rapid Information Exchange System on Dangerous Products. The Coordinating Body for Market Supervision (CBMS) as a coordinating body, was established by decision of the Government of Kosovo, number 08/82, dated 30.03.2016. The Coordinating Body consists of inspection authorities and Kosovo Customs, for the coordination of activities in the field of market surveillance. With the new government decision, number 06/85, dated 22.01.2019, the Coordinating Body consists of the

	authorities listed in the following link: https://tkmt.rks-gov.net/sq/coordinating-body. Notifications from the Rapid Alert System on Food and Feed (RASFF) are incorporated into the official controls of the competent authority. https://food.ec.europa.eu/safety/rasff_en. The designated authority for the administration of RASFF is KFVA. The KFVA has engaged the official who oversees these notifications (alert distribution and feedback information).
	D. Human resources/Training
	There is a need for additional staff. Training was provided continuously, but the need for additional training is high. There is an annual training plan which is supported by donors. Within the Border authorities, based on the IBM Strategy, there is a joint training plan. The staff of the market inspectorate within the MIET is trained for notifications of unsafe products and exchange of information between relevant institutions for market surveillance.
	E. Communication/Information Technology
	Communication is conducted through the RAPEX system. In addition, Kosovo Customs, through ASYCUDA World and KFVA through their electronic system are connected electronically and communicate in real time. The Market Inspectorate has a direct connection to the ASYCUDA World system.
	F. Equipment & Infrastructure
	Support for equipment and infrastructure improvement from various donors has been provided, such as EXBS within the NCBM for linking of electronic programs between authorities, but there is a constant need for support.
Obstacles (provide reasons for non-compliance)	The implementation of the Single Window that would enable the communication and exchange of information between competent authorities at the national level and the finalization of exportation/importation procedures is lacking.
Actions/resources needed & costs (count the actions)	20. See proposed actions on the "Single Window" (10.4).
Responsible institutions	Kosovo Customs (leader), KFVA, KMA and other relevant institutions
Level of applicability	Fully MOSTLY

	Partially None Not applicable
Priority level	High $\boxed{\text{MEDIUM}}$ Low Not a priority Other ______________________
Technical assistance in support of implementing this measure	TAIEX and BTSF, GIZ and EU, EXBS

5.2 DETENTION	
Text of the agreement	A Member shall promptly inform the carrier or importer in case of detention of goods declared for importation, for inspection by customs or any other competent authority.
Current situation	**B: Procedures**
	Detention for customs inspection is implemented through the automated selection system, in the ASYCUDA World electronic system, which enables the exercise of a specific control model based on the defined level of risk. The control level is applied depending on the selection channel: red, yellow, blue, and green. Immediately upon declaring the item for customs clearance, the declarant is automatically notified through the system in which channel the declaration was selected and, depending on the channel, understands the type of inspection (physical, of documents, inspection after customs clearance). In the case of KFVA, the electronic system of KFVA informs the operator (the responsible person who submitted the case - the declarant - in the system) about detention decision. The system is automated and notifies the responsible person in real time. The KFVA electronic system communicates with ASYCUDA World.
	C. Institutional framework
	Kosovo Customs and its bodies implement detentions based on risk profiles which are determined based on the analysis of the Risk and Monitoring Sector, Kosovo Customs.
	D. Human resources/Training
	The number of personnel is not sufficient. Training has been held continuously but the needs for training are continuous. There is an annual plan for training in this area. The training of KFVA inspectors is ongoing, based mainly on support from donors. However, the number of border inspectors should be increased, and KFVA is currently recruiting new officers.
	E. Communication/Information technology
	Detention for customs inspection is implemented through the automated selection system in the ASYCUDA World electronic system. The party in the procedure is immediately notified that the goods declared at the importation stage will be checked. The maximum time limit for customs treatment or use is 20 days. As for temporarily detained goods, the standard term until the final handling is 30 days, in some cases it can be extended up to 60 days. The Draft Customs Code that is under

	consideration foresees changes in terms of time limits, extending the time limits.
	F. Equipment & Infrastructure
	There has been support for equipment and infrastructure improvement from various donors, such as EXBS within the NCBM. Support is provided to enhance the interconnection between the electronic programs of the competent authorities. However, there is a constant need for support.
Obstacles (provide reasons for non-compliance)	Lack of a single electronic communication platform where all authorities would be involved to implement the detention.
Actions/resources needed & costs (count the actions)	21. See proposed actions on the "Single Window" (10.4).
Responsible institutions	Kosovo Customs (leader), KFVA, other responsible institutions
Level of applicability	Fully MOSTLY Partially None Not applicable
Priority level	High MEDIUM Low Not a priority Other ___________________________
Technical assistance in support of implementing this measure	TAIEX dhe BTSF, GIZ, dhe BE, KE, EXBS

5.3 TEST PROCEDURES	
Text of the agreement	3.1 A Member may, upon request, grant an opportunity for a second test in case the first test result of a sample taken upon arrival of goods declared for importation shows an adverse finding. 3.2 A Member shall either publish, in a non-discriminatory and easily accessible manner, the name and address of any laboratory where the test can be carried out or provide this information to the importer when it is granted the opportunity provided under paragraph 3.1. 3.3 A Member shall consider the result of the second test, if any, conducted under paragraph 3.1, for the release and clearance of goods and, if appropriate, may accept the results of such test.
Current situation	**A. Policy/Legal framework:**
	The legislation covering the field of testing is as follows: ▪ Law No. 08/L-120 on Food https://gzk.rks-gov.net/ActDetail.aspx?ActID=61467 ▪ Regulation (GRK) – No. 43/2013 on Laying Down Maximum Levels of Certain Contaminants in Foodstuffs and Undesirable Substances in Animal Feedstuffs https://gzk.rks-gov.net/ActDocumentDetail.aspx?ActID=10348 ▪ AI 25/2016 on Acquiring Samples and Documentation of Goods and their Treatment in the Customs Procedure https://dogana.rks-gov.net/wp-content/uploads/2017/08/UA-25.2016-per-marrjen-e-mostrave-dokumentacionit-te-mallit-dhe-trajtimin-e-tyre-ne-proceduren-doganore-.pdf KFVA enables the parties to offer the parallel test for their products. All costs are covered by the declaring party or the responsible person. KFVA takes 3 samples. Based on the annual plan for official controls, tests are carried out in laboratories authorized and contracted by KFVA (accredited at the national level - DAK). In case of discrepancies, parallel samples are sent to internationally accredited laboratories. For certain goods (non-agricultural goods) conformity assessment bodies are designated for testing by collecting samples (3 samples: one for testing; second for delivery to the importer and the third for super analysis, "sealed") at the border. The Law on Inspection allows 3 days for appeals. The frequency of sampling at KFVA is determined based on the plan for official controls. The development of official control plans is carried out by the relevant departments: Directorate of Public Health, Directorate of Animal Health and Controls, and Department of Plant Policy and Production. The implementation of the plan is carried out by the Inspections Directorate at KFVA.

	Super analysis or second analysis is received by Kosovo Customs, and the results of this analysis are considered valid. The parties in the procedure are informed where the second analysis should be carried out. Since the goods are of various kinds, also on this matter responsible authorities cooperate based on the principle of Integrated Border Management.
	B: Procedures
	Procedures in case the results of the second test differ are not specified. Relevant procedures will be completed with the entry into force of the new Customs Code and will be described through by-laws.
	D. Human resources/Training
	Kosovo Customs has increased the staff in the post clearance inspection sector to a total of seven officials, and special task forces have been created for second controls. There is currently sufficient and professional staff for confirmation testing.
	E. Communication/Information technology
	There is no linkage between the laboratories and the KFVA inspectorate.
	F. Equipment & Infrastructure
	The KFVA Inspectorate staff is equipped with sampling material on a regular basis, including the necessary sampling materials and tools. Kosovo Customs, from the four test methods it had at the beginning of 2022, now has around 27 test methods developed.
Obstacles (provide reasons for non-compliance)	Lack of electronic interconnection and communication between laboratories and inspectors in responsible institutions.
Actions/resources needed & costs (count the actions)	22. Strengthening of the electronic interconnection of laboratory systems with the inspectorate in the relevant institutions
Responsible institutions	Kosovo Customs (leader), KFVA, and other responsible institutions
Level of applicability	Fully $\boxed{\text{MOSTLY}}$ Partially None Not applicable
Priority level	High

	$\boxed{\text{MEDIUM}}$ Low Not a priority Other ___________________
Technical assistance in support of implementing this measure	TAIEX and BTSF, GIZ and EU, EXBS

6.1 GENERAL DISCIPLINES ON FEES AND CHARGES IMPOSED ON OR IN CONNECTION WITH IMPORTATION AND EXPORTATION	
Text of the agreement	1.1 The provisions of paragraph 1 shall apply to all fees and charges other than import and export duties and other than taxes within the purview of Article III of GATT 1994 imposed by Members on or in connection with the importation or exportation of goods. 1.2 Information on fees and charges shall be published in accordance with Article 1. This information shall include the fees and charges that will be applied, the reason for such fees and charges, the responsible authority and when and how payment is to be made. 1.3 An adequate time period shall be accorded between the publication of new or amended fees and charges and their entry into force, except in urgent circumstances. Such fees and charges shall not be applied until information on them has been published. 1.4 Each Member shall periodically review its fees and charges with a view to reducing their number and diversity, where practicable.
Current situation	**A. Policy/Legal Framework:**
	Structure of taxes and charges applied by institutions: *Government of Kosovo:* The Government has adopted the 2022 – 2027 Program for the prevention and reduction of the administrative burden. Main objectives of the Government, expressed in the Program, are Reduction of the administrative burden for citizens, businesses and the administration, prevention of unnecessary administrative burden during the development, implementation, and review of public policies. The priority of the Program is the simplification of mandatory information at the central level, based on real events, which include permits, licenses, registrations, certifications, consents, authentications, authorizations, recognitions, etc. In addition, a special priority for the Government is the digitalization of simplified services, although often digitalization motivates simplification. MTI, in 2018, in cooperation with the IFC/World Bank, completed the work on the identification, analysis and recommendations for possible changes to the list of permits, licenses, fees and payments related to the exportation, importation and transit procedures for goods (see https://mint.rks-gov.net/page.aspx?id=1,79 and https://lejelicencia.rks-gov.net/) *Kosovo Customs*: Kosovo Customs does not apply any fee or charge on the importation and exportation of goods, except customs fees and taxes charged on imports.

	Food and Veterinary Agency: KFVA applies charges and fees for official controls. All fees and charges applied by KFVA are published on KFVA website (Regulation 17/2012 on the Determination of the Amount of Payment for Official Controls, https://gzk.rks-gov.net/ActDetail.aspx?ActID=8383) *Ministry of Industry, Entrepreneurship and Trade*: MIET applies fees and payments related to exportation and importation licensing procedures (e.g., tobacco, oil, strategic goods). All permits, licenses, and fees, as well as payments related to exportation, importation and transit procedures for goods are published on the website of MIET (https://mint.rks-gov.net/page.aspx?id=2,79). MIET in 2022 has amended the Law on Trade in Petroleum Products and Renewable Fuels. According to this law, the Department for the Regulation of the Oil Market issues 15 permits, reducing the number from 20 to 15. Also, with the new law, the duration of the permit has changed from 2 years to 6. Also, in 2022 with the Administrative Instruction No. 04/2022 on the Determination of Fees for Permits for Entities for Trade in Petroleum Products and Renewable Fuels, for all types of Permits. The fee has been reduced from 5 thousand euros to 50 euros. Whereas, with the AI (MIET) No. 15/2022 on Defining the Procedure for Issuing Permits to Entities Exercising Activities in the Petroleum and Renewable Fuels Sector, the criteria for all types of licenses have been reduced. Also, in 2021, the Administrative Instruction on Determining the Conditions and Criteria for Entities Trading in Tobacco products was amended. This instruction has reduced the administrative fee for obtaining a license from 20,000 euros to 55 euros. Currently, the Department of Trade issues 7 licenses (reducing the number of licenses from 8 to 7 according to current legislation). The Department for the Control of Trade in Strategic Goods, in 2019, the Ministry has eliminated the tax for the Certificate of Registration in the Register in the amount of 5 euros. Also, in 2019, by decision of the Ministry the fee for application and granting the appointment of conformity assessment bodies was reduced from 150 euros to 100 euros. All permits, licenses, and fees, as well as payments related to the procedures for the exportation, importation and transit of goods are published on the website of the Ministry of Industry, Entrepreneurship and Trade. https://mint.rks-gov.net/page.aspx?id=1,79

Ministry of Agriculture, Forestry and Rural Development:

MAFRD applies fees and charges for granting importation licenses for planting material, decorative plants, fertilizers, etc. Based on Law No. 2004/21 on Veterinary, and accompanying regulations, the MAFRD determines the level of payment for services in the importation/exportation process for these goods, animal quarantine, or animal inspection.
The lists of services, including corresponding prices for these services, are included in the annexes of each AI approved by the MAFRD. The reasons for setting the relevant level of payment for services are presented in the AI. The AIs are published on the website of the MAFRD (https://www.mbpzhr-ks.net/sq/udhezimet-administrative).

At the moment of entry into force of the AI, the tariffs also enter into force, however, various parties may be notified earlier about the change in tariffs through public discussions on the AI, through publication on the platform https://konsultimet.rks-gov.net/index.php.

MAFRD, in coordination with KFVA and other relevant institutions, has introduced certain streamlined procedures for granting permits and licenses, however, checks by the veterinary and phytosanitary service are matters of food safety and public health and are necessary.

Kosovo Medicines Agency:

KMA applies licenses and fees for the importation of medicinal products and devices. The Regulation which determines the level of financial charges is AI No. 04/2017 on Fees for Services Provided in the KMA, which was approved in 2017. Currently, KMA, together with the Ministry of Health are updating this Regulation. The standard updates are introduced from time to time, depending on market movements, changes in the Ministry's strategy, and specific requests from businesses.

B: Procedures

The periodic review of the application of fees and payments is based on:

- Regulation No. 17/2012 on Setting the Amount of Payment for Official Controls (https://gzk.rks-gov.net/ActDetail.aspx?ActID=8383)
- 2022-2027 Administrative Burden Prevention Program and the 2022-2027 Action Plan.
- Law No. 04/L-202 on Permit and License System
- All fees and other charges for the services provided by KMA are presented in AI No. 04/2017 on Fees for Services Provided by KMA.

C. Institutional framework

	In the 2022-2027 Program for the Prevention of Administrative Burden and 2022-2024 Action Plan, to implement or facilitate the implementation of the principles, the Strategic Planning Office (SPO) within the Prime Minister's Office (OPM) may also conduct analyzes and special plans, as well as may ask institutions to prepare concept documents and propose concrete measures and actions through strategic documents. The Department of Agricultural Policies and Trade within the MAFRD is responsible for the periodic review of taxes and charges for the exportation and importation of products of plant and animal origin, however, this mechanism has not yet designated a unit or person that would specifically handle these issues. A specific commission is created by the Ministry of Health to amend-supplement the AI, which includes all interested parties (institutions, NGOs, and representatives of the private sector in the field of pharmacy). In determining the level of fees and charges within the KMA, inputs are also received from the various units/departments within the Agency based on the scope of their responsibilities.
	D. Human resources/Training
	The staff is relatively well placed for the management and collection of fees and charges. MAFRD (Department of Agricultural and Trade Policies) does not have sufficient nor qualified and trained staff to monitor, evaluate or propose policies regarding taxes, payments for services or any other charges regarding importation and exportation procedures. MAFRD management should give more importance to trade facilitation policies to assist agricultural producers and the food production industry to increase the impact of other investments (e.g., grants and subsidies). In KMA, the creation of the specific commission for amending-supplementing the AI includes representatives of institutions and other participants with expertise in this specific field.
	E. Communication/Information technology
	In the framework of the 2022-2027 Program for the Prevention of Administrative Burden and the 2022-2024 Action Plan, as the last stage, the digitalization of procedures - including financial burdens - is foreseen through the e-Kosova platform, the principle of a "single window" will be applied where all digitalized services will be published, whereas all other electronic platforms through which services are offered will be linked to e-Kosova. After the completion of the Services Catalog, OPM initiated the scanning and analysis of those services that can be digitized and for which there is no need for an electronic signature. In this regard, MIET has been selected for scanning and analysis, as one of the potential and priority institutions for digitalization of services in 2023 and

	2024. In this respect, MIET has conducted an assessment of the services that may be issued within MIET.
Obstacles (provide reasons for non-compliance)	Although the legislation in force foresees the review of the administrative burden on a regular basis, there are still delays in this process, especially in the regular review of this burden at the central level and in the comprehensive review (in all institutions: central, local and in independent agencies).
Actions/resources needed & costs (count the actions)	23. Conduct an annual periodic review for the identification of all taxes and other charges in importation and exportation (based on the law or those that are applied in practice), compare with the EU requirements, and provide recommendations for their further elimination where possible. 24. The introduction of any new taxes and charges in the future should be based on the legislation in force and follow the best international principles as well as EU standards. 25. Carry out training in the competent bodies in order to analyze controls and techniques for streamlining, consolidation and reduction of the number of types of taxes and other burdens based on EU requirements and standards. 26. The NCTF to make concrete proposals to the Government on streamlining and reduction of taxes and charges in exportation and importation and other administrative burden. 27. Accelerate the digitalization of procedures, taxes, and financial burdens in the process of obtaining permits, licenses, and other specific requirements in importation and exportation.
Responsible institutions	OPM (leader), MIET, Kosovo Customs, KFVA, KMA and other responsible institutions
Level of applicability	Fully $\boxed{\text{MOSTLY}}$ Partially None Not applicable
Priority level	$\boxed{\text{HIGH}}$ Medium Low Not a priority Other ____________________
Technical assistance in support of	IFC, USAID

implementing this measure	
6.2 SPECIFIC DISCIPLINES ON FEES AND CHARGES FOR CUSTOMS PROCESSING ON OR IN CONNECTION WITH IMPORTATION AND EXPORTATION	
Text of the agreement	Fees and charges for customs processing: (i) shall be limited in amount to the approximate cost of the services rendered on or in connection with the specific import or export operation in question; and (ii) are not required to be linked to a specific import or export operation provided they are levied for services that are closely connected to the customs processing of goods.
Current situation	**A. Policy/Legal framework:**
	Kosovo Customs does not apply any fee or other charge for the services they provide to third parties.
	B: Procedures
	Since Kosovo Customs does not apply fees or charges for its services, no specific procedures have been formulated.
	C. Institutional framework
	Since Kosovo Customs does not apply fees or charges for its services, no specific institutional mechanisms have been created.
	D. Human resources/Training
	Since Kosovo Customs does not apply fees or charges for its services, there is no dedicated staff to cover this area.
Obstacles (provide reasons for non-compliance)	See 6.1
Actions/resources needed & costs (count the actions)	See 6.1
Responsible institutions	Kosovo Customs
Level of applicability	$\boxed{\text{FULLY}}$ Mostly Partially None Not applicable

Priority level	High Medium Low Not a priority Other ___________________________
Technical assistance in support of implementing this measure	Not reported.

6.3 PENALTY DISCIPLINES	
Text of the agreement	3.1 For the purpose of paragraph 3, the term "penalties" shall mean those imposed by a Member's customs administration for a breach of the Member's customs laws, regulations, or procedural requirements. 3.2 Each Member shall ensure that penalties for a breach of a customs law, regulation, or procedural requirement are imposed only on the person(s) responsible for the breach under its laws. 3.3 The penalty imposed shall depend on the facts and circumstances of the case and shall be commensurate with the degree and severity of the breach. 3.4 Each Member shall ensure that it maintains measures to avoid: (a) conflicts of interest in the assessment and collection of penalties and duties; and (b) creating an incentive for the assessment or collection of a penalty that is inconsistent with paragraph 3.3. 3.5 Each Member shall ensure that when a penalty is imposed for a breach of customs laws, regulations, or procedural requirements, an explanation in writing is provided to the person(s) upon whom the penalty is imposed specifying the nature of the breach and the applicable law, regulation or procedure under which the amount or range of penalty for the breach has been prescribed. 3.6 When a person voluntarily discloses to a Member's customs administration the circumstances of a breach of a customs law, regulation, or procedural requirement prior to the discovery of the breach by the customs administration, the Member is encouraged to, where appropriate, consider this fact as a potential mitigating factor when establishing a penalty for that person. 3.7 The provisions of this paragraph shall apply to the penalties on traffic in transit referred to in paragraph.
Current situation	**A. Policy/Legal framework:**
	According to the provisions of the Customs and Excise Code of Kosovo (No. 03/L-109, Law on General Administrative Procedure No. 05/L-031 and Law No. 05/L-087 on Minor Offences, the decision regarding the responsibility for customs offenses shall be issued by the responsible person in writing, specifying the violation, legal basis, the deadline, and the payment of the fine. Against these decisions, responsible persons have the right to an appeal in accordance with Article 291 of the Customs Code in the Sector for the Review of Decisions. ▪ Responsible persons who commit a customs administrative offense against the provisions of the CEC shall receive a fine as a primary penalty.

	▪ Penalties are prescribed based on violations and in proportion to the degree of the violation. ▪ No fine is imposed if the consignee or legal representative has sent a written notification to customs about a mistake made during importation (before the declaration is validated). Otherwise, if the offense exceeds the legal threshold for a misdemeanor, the offense is considered a criminal offense. Up to a certain monetary threshold level, the offense is considered a "customs offense" and the penalty is at the discretion of the customs officials, in line with Administrative Instructions and the legislation in force on customs offenses.
	B: Procedures
	All procedures and policies are in accordance with WCO best practices. Administrative procedures, infringements, penalties, goods declaration procedures, simplified procedures, review of decisions, all are in harmony with the standards set forth in the revised Kyoto Convention that provides a comprehensive set of customs procedures to simplify and facilitate legal international trade.
	C. Institutional framework
	The administrative units that cover this field are established and operational (Minor Offence Sector, Review of Decisions, Sector of Procedures, etc.).
	D. Human resources/Training
	The unit has adequate and trained staff. The staff is trained in specific actions for the fair implementation of the legislation in the field of misdemeanors.
Obstacles (provide reasons for non-compliance)	Following the requirements of the revised Kyoto Convention, sanctions, and penalties for violations in the field of customs activities have been revised and harmonized (e.g., evasion of duties over 5,000 euros is qualified as a criminal offense).
Actions/resources needed & costs (count the actions)	28. A legal system has been created for the implementation of this measure and this will be further advanced with the entry into force of the Customs and Excise Code (CEC). 29. Review of the legal advice from the court on the amount of tax in the amount of over 5,000 euros which is considered a criminal offense.
Responsible institutions	Kosovo Customs
Level of applicability	Fully $\boxed{\text{MOSTLY}}$ Partially

	None Not applicable
Priority level	High $\boxed{\text{MEDIUM}}$ Low Not a priority Other ___________________________
Technical assistance in support of implementing this measure	Not reported.

7.1 PRE-ARRIVAL PROCESSING	
Text of the agreement	1.1 Each Member shall adopt or maintain procedures allowing for the submission of import documentation and other required information, including manifests, in order to begin processing prior to the arrival of goods with a view to expediting the release of goods upon arrival. 1.2 Each Member shall, as appropriate, provide for advance lodging of documents in electronic format for pre-arrival processing of such documents.
Current situation	**A. Policy/Legal framework:**
	The customs legislation has been completed, which enables the declaration of goods before arrival (AI MFLT - No. 02/2022 on amending and supplementing the AI No. 11/2009 on for the Implementation of the Customs and Excise Code No. 03/I-109, supplemented and amended by AI No. 05/2010, AI No. 06/2013, and AI No. 05/2014). The CEC enables declarations - even in electronic form - before arrival in the system, enabling Kosovo Customs to analyze those manifests and determine if they present any level of risk in the arrival of the goods.
	B: Procedures
	Pre-arrival data is integrated into the SEED system and soon the declaration of goods will also be done in ASYCUDA World before the goods arrive at the border. Administrative Instruction MFLT- No. 02/2022. Kosovo Customs has access to and compares the data with the physical condition of the documents presented, with exit from an EU country.
	D. Human resources/Training
	The personnel in charge of this process are well prepared and well trained.
	E. Communication/Information technology
	The SEED electronic system enables the electronic receipt of preliminary data and documents for the goods clearance process.
Obstacles (provide reasons for non-compliance)	▪ Non-standardization of pre-arrival goods declaration procedures even with ASYCUDA World. ▪ Lack of interaction regarding pre-arrival procedures with other law enforcement agencies. ▪ Lack of full information of third parties (traders) on the possibility of declaration before arrival, not satisfactory.
Actions/resources needed & costs (count the actions)	30. Development of joint training with responsible institutions for the purpose of integration in the pre-arrival data processing system (SEED).

	31. Intensification of efforts and finding appropriate instruments to inform stakeholders about the possibility of pre-arrival declaration.
Responsible institutions	Kosovo Customs (leader), KFVA and other responsible institutions
Level of applicability	Fully Mostly PARTIALLY None Not applicable
Priority level	High MEDIUM Low Not a priority Other ______________________
Technical assistance in support of implementing this measure	Not reported.

7.2 ELECTRONIC PAYMENT	
Text of the agreement	Each Member shall, to the extent practicable, adopt or maintain procedures allowing the option of electronic payment for duties, taxes, fees, and charges collected by customs incurred upon importation and exportation.
Current situation	**A. Policy/Legal framework:**
	Kosovo Customs already uses an electronic payment system. It is applicable to all payments incurred upon exportation and importation. On the other hand, KFVA also makes it possible for all payments for official controls to be made online in the KFVA electronic system. The system is operational 24/7 (see https://auv.rks-gov.net/sq/Account/Login?ReturnUrl=%2F) Card readers (POS) – both debit and credit – are absent in both institutions. The lack of card readers is justified by the fact that payments can be made through e-banking. In the MIET, all procedures, and criteria for granting permits and licenses for exportation and importation are specified based on laws and by-laws. However, MIET still does not have a system for electronic payments. In recent times, great progress has been made with the adoption of the Law on Information Society Services No. 04/L-094 which has made the electronic documentation legally equivalent to paper documentation, in order to facilitate electronic services including, but not limited to, consumer purchases and sales via the Internet (e-Commerce), electronic banks and financial services (e-Payment), provision of services by the government (e-Government) and electronic purchasing by enterprises (e-Procurement), and applies whenever electronic signatures are used. Payments for KMA services can only be made in electronic form (or via bank transfer), by parties inside and outside the country. Data on payment methods is available on the Agency's website. The BARNATARI electronic platform (https://barnatari.rks-gov.net/Home/Login.aspx?ReturnUrl=/Home/default.aspx) enables the download of the payment slip, but at the moment it is not possible to make a payment directly from the platform. KMA is in coordination with CBK and the Treasury for the creation of technical possibilities for the realization of payments through the platform in question.
Obstacles (provide reasons for non-compliance)	Lack of interoperability between systems as well as the creation of a system that enables the verification of payments in real time.
Actions/resources needed & costs (count the actions)	32. Interconnection of systems between institutions responsible for the realization of real-time communications for payment verification.

Responsible institutions	Kosovo Customs (leader), KFVA, other responsible institutions
Level of applicability	Fully Mostly $\boxed{\text{PARTIALLY}}$ None Not applicable
Priority level	$\boxed{\text{HIGH}}$ Medium Low Not a priority Other ____________________
Technical assistance in support of implementing this measure	Not reported.

7.3 SEPARATION OF RELEASE FROM FINAL DETERMINATION OF CUSTOMS DUTIES, TAXES, FEES, AND CHARGES	
Text of the agreement	3.1 Each Member shall adopt or maintain procedures allowing the release of goods prior to the final determination of customs duties, taxes, fees, and charges, if such a determination is not done prior to, or upon arrival, or as rapidly as possible after arrival and provided that all other regulatory requirements have been met. 3.2 As a condition for such release, a Member may require: (a) payment of customs duties, taxes, fees, and charges determined prior to or upon arrival of goods and a guarantee for any amount not yet determined in the form of a surety, a deposit, or another appropriate instrument provided for in its laws and regulations; or (b) a guarantee in the form of a surety, a deposit, or another appropriate instrument provided for in its laws and regulations. 3.3 Such guarantee shall not be greater than the amount the Member requires to ensure payment of customs duties, taxes, fees, and charges ultimately due for the goods covered by the guarantee. 3.4 In cases where an offence requiring imposition of monetary penalties or fines has been detected, a guarantee may be required for the penalties and fines that may be imposed. 3.5 The guarantee as set out in paragraphs 3.2 and 3.4 shall be discharged when it is no longer required. 3.6 Nothing in these provisions shall affect the right of a Member to examine, detain, seize, or confiscate or deal with the goods in any manner not otherwise inconsistent with the Member's WTO rights and obligations.
Current situation	**A. Policy/Legal framework:**
	The release procedure is in place and is built on WCO principles.
	B: Procedures
	Customs applies the release procedure based on two steps: the first step, submission of declarations with basic information (initial declaration through which the goods are released based on the guarantee), and the second step, submission of the complete declaration (summary declaration).
	E. Communication/Information technology
	The electronic system for the processing of customs declarations (ASYCUDA World) enables the application of legal procedures provided for in the CEC and other by-laws. ASYCUDA enables the automated processing of importation, exportation and transit declarations and the release procedure in two steps.

Obstacles (provide reasons for non-compliance)	Not reported
Actions/resources needed & costs (count the actions)	Not reported
Responsible institutions	Kosovo Customs
Level of applicability	Fully $\boxed{\text{Mostly}}$ Partially None Not applicable
Priority level	High Medium $\boxed{\text{Low}}$ Not a priority Other ________________________
Technical assistance in support of implementing this measure	Not reported

7.4 RISK MANAGEMENT	
Text of the agreement	4.1 Each Member shall, to the extent possible, adopt or maintain a risk management system for customs control. 4.2 Each Member shall design and apply risk management in a manner as to avoid arbitrary or unjustifiable discrimination, or a disguised restriction on international trade. 4.3 Each Member shall concentrate customs control and, to the extent possible other relevant border controls, on high-risk consignments and expedite the release of low-risk consignments. A Member also may select, on a random basis, consignments for such controls as part of its risk management. 4.4 Each Member shall base risk management on an assessment of risk through appropriate selectivity criteria. Such selectivity criteria may include, inter alia, the Harmonized System code, nature and description of the goods, country of origin, country from which the goods were shipped, value of the goods, compliance record of traders, and type of means of transport.
Current situation	**A. Policy/Legal framework:**
	Customs controls are based on the principles of risk management, and in accordance with international rules and agreements such as: the Revised Kyoto Convention, the recommendations of the World Customs Organization and the guidelines of the European Community (Customs BluePrint). Definitions of risk are described in the Customs and Excise Code No. 03/L-109 and other supporting bylaws such as AI 2011/9.
	B: Procedures
	Policies and procedures are in place for conducting risk-based controls. The internal guideline has been approved to define the rules for the implementation of selective controls in customs operations using risk management techniques.
	C. Institutional framework
	The Risk and Monitoring Sector (RSM) is the principal structure in the customs administration in charge of risk management at the central level. Customs offices have established designated units, with officials who have access to all relevant information, upon request.
	D. Human resources/Training
	Kosovo Customs staff have the necessary skills to implement risk-based controls.
	E. Communication/Information technology

	Risk information is distributed through the automated ASYCUDA World system to all relevant customs offices. Customs officers, in the exercise of their tasks, are responsible to follow the procedures provided for the given channel, follow the requirements described in the selection criteria, fulfill the measures defined in the risk criteria message but not limited to message measures and at the conclusion of the control correctly complete electronically the "Control Act" with detailed information on the type of control and the results.
Obstacles (provide reasons for non-compliance)	▪ The need for coordination for risk profiling together with other law-enforcement agencies, especially KFVA. ▪ The need for further strengthening of the system of risk-based controls, especially in KFVA, to align the implementation of this mechanism with EU standards and norms.

Actions/resources needed & costs (count the actions)	33. Strengthening of the risk analysis system and implementation of risk-based controls, especially in KFVA, will include:
	▪ Analysis of the existing state of control systems based on risk management in responsible agencies and giving recommendations based on EU best practices, including:
	  ▪ Analysis of indicators for risk identification
	  ▪ Risk categorization
	  ▪ Revision of risk profiles and their prioritization
	▪ Ensuring technical conditions (e.g., ICT) for the interoperability of ICT systems and information exchange between law-enforcement agencies (Kosovo Customs, MIET, KFVA, KMA, MAFRD) etc.)
	▪ Identification of needs and building of human capacities to implement the risk-based control system in line with best practices of the EU.

Responsible institutions	Kosovo Customs (leader), KFVA, and other relevant agencies
Level of applicability	Fully $\boxed{\text{MOSTLY}}$ Partially None Not applicable
Priority level	High $\boxed{\text{MEDIUM}}$ Low Not a priority Other ______________________

Technical assistance in support of implementing this measure	GIZ, EU

7.5 POST-CLEARANCE AUDIT	
Text of the agreement	5.1 With a view to expediting the release of goods, each Member shall adopt or maintain post-clearance audit to ensure compliance with customs and other related laws and regulations. 5.2 Each Member shall select a person or a consignment for post-clearance audit in a risk-based manner, which may include appropriate selectivity criteria. Each Member shall conduct post-clearance audits in a transparent manner. Where the person is involved in the audit process and conclusive results have been achieved the Member shall, without delay, notify the person whose record is audited of the results, the person's rights and obligations, and the reasons for the results. 5.3 The information obtained in post-clearance audit may be used in further administrative or judicial proceedings. 5.4 Members shall, wherever practicable, use the result of post-clearance audit in applying risk management.
Current situation	**A. Policy/Legal framework:**
	The legal framework is compliant. Customs has the authority under the law to carry out post-clearance audits. The criteria for selecting the subject or certain goods for post-clearance audit is based on risk assessment and analysis. The post-clearance audit is carried out in a transparent manner. In the post-clearance audit mechanism, it is possible to separate the results from the audit. Also, this mechanism includes the rights and obligations of the subject or consignment being audited. Evidence from post-clearance audit can also be used in court proceedings. The results of the audit are included in further risk management.
	B: Procedures
	All procedures are in accordance with the provisions of measure 7.5 of the FTA.
	C. Institutional framework
	The External Audit Unit is consolidated and operates within the Kosovo Customs.
	D. Human resources/Training
	The current audit staff has the appropriate skills and is continuously trained. Recently, number of customs inspectors in the post-clearance procedure sector has increased to about 20 officials.
	E. Communication/Information technology
	Customs office is equipped with adequate analytical tools.

Obstacles (provide reasons for non-compliance)	Lack of software related to the identification of subjects in the customs clearance procedure, to identify any irregularities that have appeared in the procedure.
Actions/resources needed & costs (count the actions)	34. Advancement of software related to the identification of subjects in the customs clearance procedure, to identify any irregularities that have been identified in the procedure.
Responsible institutions	Kosovo Customs
Level of applicability	Fully MOSTLY Partially None Not applicable
Priority level	High Medium LOW Not a priority Other ___________________________
Technical assistance in support of implementing this measure	Not reported

7.6 ESTABLISHMENT AND PUBLICATION OF AVERAGE RELEASE TIMES	
Text of the agreement	6.1 Members are encouraged to measure and publish their average release time of goods periodically and in a consistent manner, using tools such as, inter alia, the Time Release Study of the World Customs Organization (referred to in this Agreement as the "WCO"). 6.2 Members are encouraged to share with the Committee their experiences in measuring average release times, including methodologies used, bottlenecks identified, and any resulting effects on efficiency.
Current situation	**A. Policy/Legal framework:**
	A formal policy has been established to measure the average release time for each transaction. The results are shared with responsible institutions and published on the website. Border agencies, namely the Food and Veterinary Agency, KMA and others, currently are not part of a measurement platform that estimates the release times from entry to release. The ASYCUDA World electronic system allows for a common measurement system.
	B: Procedures
	Kosovo Customs measures the release time for their entry in the total release time.
	C. Institutional framework
	The customs administration from time to time measures the average times of customs clearance, but this task has not been delegated to any special unit within the Kosovo Customs, even though in the previous editions of the report, the Revenue Operation Unit was involved. However, the ASYCUDA World system makes it possible to measure customs clearance times automatically.
	D. Human resources/Training
	Persons responsible for the report at Kosovo Customs are well prepared and trained to perform the analysis.
	E. Communication/Information technology
	The ASYCUDA World system supports the measurement of average clearance times.
Obstacles (provide reasons for non-compliance)	Other border agencies have not built specific procedures to measure the average clearance times needed by these institutions for the clearance of goods or cargo.
Actions/resources needed & costs (count the actions)	35. Development of standard procedures in responsible border agencies to measure the average customs clearance times over regular periods of time (at least every three years).

	36. Identification and meeting of technical and human needs for the study on average customs clearance times.
Responsible institutions	Kosovo Customs (leader), KFVA
Level of applicability	Fully MOSTLY Partially None Not applicable
Priority level	High MEDIUM Low Not a priority Other ______________________
Technical assistance in support of implementing this measure	IFC

7.7 TRADE FACILITATION MEASURES FOR AUTHORIZED OPERATORS	
Text of the agreement	7.1 Each Member shall provide additional trade facilitation measures related to import, export, or transit formalities and procedures, pursuant to paragraph 7.3, to operators who meet specified criteria, hereinafter called authorized operators. Alternatively, a Member may offer such trade facilitation measures through customs procedures generally available to all operators and is not required to establish a separate scheme. 7.2 The specified criteria to qualify as an authorized operator shall be related to compliance, or the risk of non-compliance, with requirements specified in a Member's laws, regulations or procedures. (a) Such criteria, which shall be published, may include: (i) an appropriate record of compliance with customs and other related laws and regulations; (ii) a system of managing records to allow for necessary internal controls; (iii) financial solvency, including, where appropriate, provision of a sufficient security or guarantee; and (iv) supply chain security. (b) Such criteria shall not: (i) be designed or applied so as to afford or create arbitrary or unjustifiable discrimination between operators where the same conditions prevail; and (ii) to the extent possible, restrict the participation of small and medium-sized enterprises. 7.3 The trade facilitation measures provided pursuant to paragraph 7.1 shall include at least three of the following measures: (a) low documentary and data requirements, as appropriate; (b) low rate of physical inspections and examinations, as appropriate; (c) rapid release time, as appropriate; (d) deferred payment of duties, taxes, fees, and charges; (e) use of comprehensive guarantees or reduced guarantees; (f) a single customs declaration for all imports or exports in a given period; and (g) clearance of goods at the premises of the authorized operator or another place authorized by customs. 7.4 Members are encouraged to develop authorized operator schemes on the basis of international standards, where such standards exist, except when such standards would be an inappropriate or ineffective means for the fulfilment of the legitimate objectives pursued.

	7.5 In order to enhance the trade facilitation measures provided to operators, Members shall afford to other Members the possibility of negotiating mutual recognition of authorized operator schemes. 7.6 Members shall exchange relevant information within the Committee about authorized operator schemes in force.
Current situation	**A. Policy/Legal framework:**
	In recent years, Kosovo Customs has focused on the field of trade facilitation, especially regarding authorized economic operators. In the last two years, 11 economic entities have received authorizations, while three applying entities are in the process this year. Legal provisions that regulate this area are set out in the Customs and Excise Code, Law 03/L-109, as supplemented and amended by Law 04/L-099, as well as by Article 10.A of Administrative Instruction 38/2017 on Granting the Authorization for Obtaining the Status of an Authorized Economic Operator. A self-assessment form has also been prepared to assist the entities. This legal framework is harmonized with that of the EU and is part of the comprehensive framework in trade facilitation. To assist the entities, both the application form and the self-assessment form have been prepared, which are adapted to the WCO procedures. Legal provisions and application forms are published on the official website of Kosovo Customs. The authorized economic operators operate in the form foreseen by the legal provisions in force and enjoy all the privileges foreseen by the legislation. The criteria are impartial and are applied within the framework of trade facilitation measures, including customs clearance of goods at the facilities of the authorized economic operator.
	B: Procedures
	The Customs and Excise Code and its amendments-supplements, as well as Administrative Instruction 38/2017 on Granting the Authorization for Obtaining the Status of an Authorized Economic Operator, covers all procedures to enable the selection and monitoring of authorized operators, as well as other matter mentioned in article 7.7 of the TFA).
	C. Institutional framework
	The committee set up for the evaluation of applications for authorized economic operators is composed of representatives of various relevant sectors from the field of procedures, audit, risk, IT, etc. The same committee is authorized to monitor the entities authorized for AEO.
	D. Human resources/Training
	Completed, both in number and skill levels.
	E. Communication/Information technology

	The technology in use fully addresses the requirements under the WTO TFA.
Obstacles (provide reasons for non-compliance)	Most countries in the region and beyond do not accept AEOs authorized by Kosovo. Mutual recognition of AEOs is taking place and is being supported by GIZ.
Actions/resources needed & costs (count the actions)	37. Validation of the AEO program at the international level to accept AEOs approved by the authorities in Kosovo by other countries.
Responsible institutions	Kosovo Customs
Level of applicability	Fully $\boxed{\text{MOSTLY}}$ Partially None Not applicable
Priority level	High $\boxed{\text{MEDIUM}}$ Low Not a priority Other ____________________
Technical assistance in support of implementing this measure	EU, GIZ

7.8 EXPEDITED SHIPMENTS	
Text of the agreement	8.1 Each Member shall adopt or maintain procedures allowing for the expedited release of at least those goods entered through air cargo facilities to persons who apply for such treatment, while maintaining customs control. If a Member employs criteria limiting who may apply, the Member may, in published criteria, require that the applicant shall, as conditions for qualifying for the application of the treatment described in paragraph 8.2 to its expedited shipments: (a) provide adequate infrastructure and payment of customs expenses related to processing of expedited shipments in cases where the applicant fulfils the Member's requirements for such processing to be performed at a dedicated facility; (b) submit in advance of the arrival of an expedited shipment the information necessary for the release; (c) assess fees limited in amount to the approximate cost of services rendered in providing the treatment described in paragraph 8.2; (d) maintain a high degree of control over expedited shipments through the use of internal security, logistics, and tracking technology from pick-up to delivery; (e) provide expedited shipment from pick-up to delivery; (f) assume liability for payment of all customs duties, taxes, fees, and charges to the customs authority for the goods; (g) have a good record of compliance with customs and other related laws and regulations; (h) comply with other conditions directly related to the effective enforcement of the Member's laws, regulations, and procedural requirements, that specifically relate to providing the treatment described in paragraph 8.2. 8.2 Subject to paragraphs 8.1 and 8.3, Members shall: (a) minimize the documentation required for the release of expedited shipments in accordance with paragraph 1 of Article 10 and, to the extent possible, provide for release based on a single submission of information on certain shipments; (b) provide for expedited shipments to be released under normal circumstances as rapidly as possible after arrival, provided the information required for release has been submitted; (c) endeavour to apply the treatment in subparagraphs (a) and (b) to shipments of any weight or value recognizing that a Member is permitted to require additional entry procedures, including declarations and supporting documentation and payment of duties and taxes, and to limit such treatment based on the type of good, provided the treatment is not limited to low value goods such as documents; and

	(d) provide, to the extent possible, for a de minimis shipment value or dutiable amount for which customs duties and taxes will not be collected, aside from certain prescribed goods. Internal taxes, such as value added taxes and excise taxes, applied to imports consistently with Article III of the GATT 1994 are not subject to this provision. 8.3 Nothing in paragraphs 8.1 and 8.2 shall affect the right of a Member to examine, detain, seize, confiscate, or refuse entry of goods, or to carry out post-clearance audits, including in connection with the use of risk management systems. Further, nothing in paragraphs 8.1 and 8.2 shall prevent a Member from requiring, as a condition for release, the submission of additional information and the fulfilment of non-automatic licensing requirements.
Current situation	**A. Policy/Legal framework:**
	The specific legal framework through which expedited deliveries are regulated is the Ordinance on the Implementation of the Express Delivery Procedure No. 01/769/2022, of July 2021.
	B: Procedures
	The application, forms, assessment form and the decision-making process are formalized by specific legislation (Ordinance on the Implementation of the Procedure for Express Delivery No. 01/769/2022) and are being implemented by the Kosovo Customs.
	C. Institutional framework
	The institutional framework is in place and the Department for Procedures and Authorizations deals with the granting of authorizations.
	D. Human resources/Training
	Human resources are trained to handle issues related to expedited deliveries, and staff working in the customs clearance process are provided with sufficient operational instructions.
	E. Communication/Information technology
	Within the ASYCUDA World electronic system, a special module has been developed for entering pre-arrival commercial notes, these notes greatly facilitate the customs clearance process for express shipments.
	F. Equipment & Infrastructure
	▪ The infrastructure is provided by the express delivery operators.
Obstacles (provide reasons for non-compliance)	▪ Lack of a single postal transit center for customs clearance of express shipments.

Actions/resources needed & costs (count the actions)	38. Encouraging postal operators – both private and public - to use the legal infrastructure for the customs clearance of express deliveries.
Responsible institutions	Kosovo Customs
Level of applicability	$\boxed{\text{FULLY}}$ Mostly Partially None Not applicable
Priority level	High $\boxed{\text{MEDIUM}}$ Low Not a priority Other ___________________________
Technical assistance in support of implementing this measure	GIZ

7.9 PERISHABLE GOODS	
Text of the agreement	9.1 With a view to preventing avoidable loss or deterioration of perishable goods, and provided that all regulatory requirements have been met, each Member shall provide for the release of perishable goods: (a) under normal circumstances within the shortest possible time; and (b) in exceptional circumstances where it would be appropriate to do so, outside the business hours of customs and other relevant authorities. 9.2 Each Member shall give appropriate priority to perishable goods when scheduling any examinations that may be required. 9.3 Each Member shall either arrange or allow an importer to arrange for the proper storage of perishable goods pending their release. The Member may require that any storage facilities arranged by the importer have been approved or designated by its relevant authorities. The movement of the goods to those storage facilities, including authorizations for the operator moving the goods, may be subject to the approval, where required, of the relevant authorities. The Member shall, where practicable and consistent with domestic legislation, upon the request of the importer, provide for any procedures necessary for release to take place at those storage facilities. 9.4 In cases of significant delay in the release of perishable goods, and upon written request, the importing Member shall, to the extent practicable, provide a communication on the reasons for the delay.
Current situation	**A. Policy/Legal framework:**
	The Customs and Excise Code sets out the obligation to facilitate simplified procedures for the declaration of perishable goods. The legal framework is missing. However, there are simplified procedures for customs clearance by the KFVA for certain categories of goods (heifers and pasteurized milk transported by tankers).
	B: Procedures
	KFVA operates based on the daily plan where priority is given to the clearance of perishable goods to avoid waiting. Competent authorities allow importers to keep perishable goods in other facilities pending a final ruling.
	D. Human resources/Training
	Staff is mostly sufficient, but ongoing training is necessary.
	E. Communication/Information technology
	ASYCUDA World within Kosovo Customs and the KFVA electronic system both integrate the perishable goods priority processing systems.

	F. Equipment & Infrastructure
	Within customs terminals, which are mostly managed by private companies, there are special facilities depending on the type of goods, which enable their storage in optimal conditions (e.g., refrigerator, etc.).
Obstacles (provide reasons for non-compliance)	▪ Certain deficiencies in the control system for perishable goods and their priority clearance by the relevant institutions. ▪ Staff restrictions that would carry out even faster checks of goods in general, and perishable goods in particular.
Actions/resources needed & costs (count the actions)	39. Carry out of a detailed analysis of factors that influence the rapid processing of perishable goods and offer recommendations on possible changes to the procedures that would enable the priority treatment of this category of goods, then the increase of institutional coordination, the establishment of technical and infrastructural capacities, and similar. 40. Increase of personnel numbers and enhance existing capacities in KFVA and Kosovo Customs, especially of border inspectors who would cover perishable goods. 41. Increase of infrastructural capacities for the handling of perishable goods at customs terminals.
Responsible institutions	Kosovo Customs (leader), KFVA
Level of applicability	Fully MOSTLY Partially None Not applicable
Priority level	High MEDIUM Low Not a priority Other ____________________
Technical assistance in support of implementing this measure	IFC, TAIEX, USAID, GIZ
8. BORDER AGENCY COOPERATION	
Text of the agreement	1. Each Member shall ensure that its authorities and agencies responsible for border controls and procedures dealing with the importation,

	exportation, and transit of goods cooperate with one another and coordinate their activities in order to facilitate trade. 2. Each Member shall, to the extent possible and practicable, cooperate on mutually agreed terms with other Members with whom it shares a common border with a view to coordinating procedures at border crossings to facilitate cross-border trade. Such cooperation and coordination may include: 3 For the purposes of this provision, perishable goods shall mean goods that perish quickly due to their natural properties, especially in the absence of suitable storage conditions. (a) alignment of working days and hours; (b) alignment of procedures and formalities; (c) development and sharing of common facilities; (d) joint controls; (e) establishment of one stop border post control
Current situation	**A. Policy/Legal framework:**
	In the area of inter-institutional cooperation, the policy-legal framework is defined through the following: 1. Law on State Border Control and Surveillance 04/L-072, Article 47- Cooperation of State Bodies in the Area of Border Management. The purpose of this law is to facilitate faster movement of persons, goods and means of transport at border points. Article 48 "Cooperation between state bodies is achieved through the Integrated Border Management Strategy. Law 04/L-216 on Cooperation between Agencies Involved in Integrated Border Management", Article 1.2 "Public authorities involved in the IBM, Kosovo Police, Kosovo Customs and KFVA." Article 6 "includes other public authorities." 2. Memoranda of Understanding between state border agencies. Cooperation Memorandums between border agencies (Kosovo Customs, KFVA, KMA), for the exchange of data at the national level, depending on needs, also at the regional level to facilitate procedures during the customs clearance of goods. 3. Cooperation with border agencies of other countries Kosovo Customs and KFVA have bilateral agreements in place with different countries. Based on the Law on International Agreements 2011/04-L-052, the Ministry of Foreign Affairs must grant permission to other ministries to negotiate international agreements (Office of the Inspectorate).
	B: Procedures
	SOPs for joint border control operations have been adopted.
	C. Institutional framework

	The National Center for Border Management (NCBM) has been established. It has been operating within the Ministry of Internal Affairs since January 2013.
	D. Human resources/Training
	Number of staff is partially sufficient, but well trained.
	E. Communication/Information technology
	Law 04/L-216 on Cooperation Between Authorities involved in IBM specifically regulates the procedures and mechanisms for the exchange of information, joint use of tools and equipment. There is an interface of more than 16 national databases that are integrated into the NCBM through the Qlickview platform and CMS and BI systems.
	F. Equipment & Infrastructure
	EXBS has donated electronic equipment and software for joint border control activities.
Obstacles (provide reasons for non-compliance)	The space for strengthening inter-institutional cooperation and coordination is still considerable, to facilitate further movement of people and goods.
Actions/resources needed & costs (count the actions)	42. Carry out an analysis on the effectiveness of the inter-institutional cooperation of the border agencies and provide recommendations on the areas where there are delays, identify new areas of inter-institutional cooperation, define cooperation priorities, and clarify the modalities of cooperation.
Responsible institutions	Kosovo Customs (leader), KFVA, and other responsible agencies
Level of applicability	Fully MOSTLY Partially None Not applicable
Priority level	HIGH Medium Low Not a priority Other ____________________
Technical assistance in support of	EXBS, ICITAP, and EU Office in Kosovo

implementing this measure	

9. MOVEMENT OF GOODS INTENDED FOR IMPORT UNDER CUSTOMS CONTROL	
Text of the agreement	Each Member shall, to the extent practicable, and provided all regulatory requirements are met, allow goods intended for import to be moved within its territory under customs control from a customs office of entry to another customs office in its territory from where the goods would be released or cleared.
Current situation	**A. Policy/Legal framework:**
	The procedures for applying for transit are the same for both domestic and international transit. In this way, all information is documented and published. The Customs and Excise Code addresses the issue of transit but not with special provisions. With the new code, which is pending adoption, this request/issue is addressed.
	B: Procedures
	Procedures are harmonized and interconnected with other law enforcement agencies. Specific procedures have been approved (AI 11/2009) that enable the implementation of internal transit.
	D. Human resources/Training
	Customs officers are trained to implement this procedure.
	E. Communication/Information technology
	ASYCUDA World enables the "internal transit".
Obstacles (provide reasons for non-compliance)	See 11.
Actions/resources needed & costs (count the actions)	43. See 11.
Responsible institutions	Kosovo Customs
Level of applicability	Fully MOSTLY Partially None Not applicable
Priority level	High MEDIUM

	Low Not a priority Other ______________________
Technical assistance in support of implementing this measure	Not reported

10.1 FORMALITIES AND DOCUMENTATION REQUIREMENTS	
Text of the agreement	1.1 With a view to minimizing the incidence and complexity of import, export, and transit formalities and to decreasing and simplifying import, export, and transit documentation requirements and taking into account the legitimate policy objectives and other factors such as changed circumstances, relevant new information, business practices, availability of techniques and technology, international best practices, and inputs from interested parties, each Member shall review such formalities and documentation requirements and, based on the results of the review, ensure, as appropriate, that such formalities and documentation requirements are: (a) adopted and/or applied with a view to a rapid release and clearance of goods, particularly perishable goods; (b) adopted and/or applied in a manner that aims at reducing the time and cost of compliance for traders and operators; (c) the least trade restrictive measure chosen where two or more alternative measures are reasonably available for fulfilling the policy objective or objectives in question; and (d) not maintained, including parts thereof, if no longer required. 1.2 The Committee shall develop procedures for the sharing by Members of relevant information and best practices, as appropriate.
Current situation	**A. Policy/Legal framework:**
	Competent border authorities periodically review the documentation and procedures for exportation, importation, and transit of goods, aimed at facilitating trade and rapidly completing customs clearance of goods. In certain cases, they also consult with the private sector, but not in a systematic and structured way. The formalities, procedures and documentation for exportation, importation, and transit required by KFVA for matters of Phyto-sanitary controls are constantly reviewed to see if the required documentation is in accordance with EU standards and practices. In the near future, a detailed analysis is planned on the compliance of formalities and documentation required for exportation, importation and transit of goods in accordance with CEFTA AP5.
	B: Procedures
	Formalities and requirements for documentation in exportation, importation and transit originate from CEC 03/L-109, as supplemented by Law 04/L-099, which is partially harmonized with the European Code, as well as AI 11/2009 on Implementation of Provisions of the Code.

	In the case of formalities and requirements for documentation in exportation, importation, and transit, KFVA relies mainly on the Law on Food and the Regulations stemming from this law. The review of documentation and procedures in importation and exportation is carried out pursuant to of general government reforms to reduce the administrative burden.
	C. Institutional framework
	The Legal Department within Kosovo Customs (Advice and Procedures Department) periodically reviews the procedures and documentation for exportation, importation, and transit. While in the case of KFVA, this review is carried out by the Ministry of Agriculture as the policy developer which is implemented by KFVA. Within the Kosovo Customs, the Risk Analysis Sector, on a regular (monthly) basis, analyzes the customs clearance time to facilitate the customs procedures. In addition, within the Kosovo Customs, the Risk Committee has been established, which on an ad hoc basis examines the control percentages according to the risk analysis channels (green, red, blue, yellow).
	D. Human resources/Training
	The Risk Analysis Sector staff (RAS) at Kosovo Customs are prepared to carry out analyses to assess the impact of formalities and required documentation. RAS personnel are well prepared for analysis and trained to apply sophisticated risk analysis methods.
	E. Communication/Information technology
	RAS uses COGNOS, ASYCUDA World, and SEED software for risk assessment purposes, as well as the impact of formalities and required documentation.
Obstacles (provide reasons for non-compliance)	Lack of analysis on a regular basis to see the impact of formalities and required documentation on the responsible agencies, especially on the KFVA and other border agencies.
Actions/resources needed & costs (count the actions)	44. Conduct a detailed annual analysis of the formalities and documentation required for the exportation, importation, and transit of goods in accordance with international standards and best practices. 45. Kosovo Customs, together with other competent bodies, on an annual basis to measure the release times of goods in free circulation in exports and imports to eliminate bottlenecks (obstacles) in the circulation of goods related to documentation requirements. 46. Under the NCBM umbrella, Kosovo Customs, together with KFVA and the private sector to prepare the program for the implementation

	of measures for the simplification of exportation, importation, and transit procedures.
Responsible institutions	Kosovo Customs (leader), KFVA, other border institutions and the private sector
Level of applicability	Fully Mostly $\boxed{\text{PARTIALLY}}$ None Not applicable
Priority level	$\boxed{\text{HIGH}}$ Medium Low Not a priority Other ______________________
Technical assistance in support of implementing this measure	IFC, USAID

10.2 ACCEPTANCE OF COPIES	
Text of the agreement	2.1 Each Member shall, where appropriate, endeavour to accept paper or electronic copies of supporting documents required for import, export, or transit formalities. 2.2 Where a government agency of a Member already holds the original of such a document, any other agency of that Member shall accept a paper or electronic copy, where applicable, from the agency holding the original in lieu of the original document. 2.3 A Member shall not require an original or copy of export declarations submitted to the customs authorities of the exporting Member as a requirement for importation.
Current situation	**A. Policy/Legal framework:**
	The issue of accepting documentation for export, import, and transit formalities is taken into consideration in the Program for the Prevention and Reduction of Administrative Burden 2022-2027. Kosovo Customs does not accept copies of the certificate of origin (EUR1), whereas for other documents (bill of lading, invoice, packing list), there is no specific rule for their acceptance. In the Inspectorate Office within the KFVA, the manufacturer must keep an original technical document while the distributors must have a copy of the technical documents. KFVA always asks for an original document (veterinary and phytosanitary certificate) and issues a certificate to the producer. Kosovo Customs and KFVA do not require the export declaration as a condition for importing goods.
Obstacles (provide reasons for non-compliance)	▪ Lack of interconnection of electronic systems in the responsible border agencies with systems of the exporting countries to verify the validity of the copies of documentation.
Actions/resources needed & costs (count the actions)	47. Explore ways of connection or communication between the electronic systems of responsible border agencies in Kosovo with systems of the exporting countries to verify the validity of the copies of documentation.
Responsible institutions	Kosovo Customs (leader), KFVA, and responsible agencies
Level of applicability	Fully Mostly $\boxed{\text{PARTIALLY}}$ None Not applicable

Priority level	$\boxed{\text{HIGH}}$ Medium Low Not a priority Other ____________________
Technical assistance in support of implementing this measure	Not reported

10.3 USE OF INTERNATIONAL STANDARDS	
Text of the agreement	3.1 Members are encouraged to use relevant international standards or parts thereof as a basis for their import, export, or transit formalities and procedures, except as otherwise provided for in this Agreement. 3.2 Members are encouraged to take part, within the limits of their resources, in the preparation and periodic review of relevant international standards by appropriate international organizations. 3.3 The Committee shall develop procedures for the sharing by Members of relevant information, and best practices, on the implementation of international standards, as appropriate. The Committee may also invite relevant international organizations to discuss their work on international standards. As appropriate, the Committee may identify specific standards that are of particular value to Members.
Current situation	**A. Policy/Legal framework:**
	Kosovo Customs is a Member of the WCO, and the Customs and Excise Code is based on the EU Customs Code and is in full compliance with the WCO approved rules on customs procedures and the harmonized system for description and coding of goods. Currently, the draft of the new customs code is pending final approval. Its approval will enable further harmonization of exportation, importation, and transit procedures with international standards and practices. Out of 108 standards according to the Revised Kyoto Convention of the WCO, the Republic of Kosovo has not harmonized or incorporated into local legislation only ten standards. Whereas out of 13 transitional standards, Kosovo has not harmonized or incorporated into local legislation only two transitional standards.
	B: Procedures
	Customs legislation and accompanying instructions on importation, exportation and transit procedures and formalities are in accordance with international standards. The new Customs and Excise Code has also been harmonized with the EU Regulation No. 952/2013 on the EU Customs Code.
	C. Institutional framework
	Legal departments of the competent authorities ensure that all new international standards are implemented.
	D. Human resources/Training
	The staff of the responsible agencies attend continuous training in the application of international standards.

Obstacles (provide reasons for non-compliance)	Non-implementation of ten standards under the WCO Kyoto Convention, and non-harmonization of 13 other standards under the same Convention.
Actions/resources needed & costs (count the actions)	48. Commitment to the implementation of standards that have yet to be implemented or harmonized by Kosovo Customs.
Responsible institutions	Kosovo Customs (leader), KFVA, and other responsible agencies
Level of applicability	Fully MOSTLY Partially None Not applicable
Priority level	HIGH Medium Low Not a priority Other ________________________
Technical assistance in support of implementing this measure	Not reported

10.4 SINGLE WINDOW	
Text of the agreement	4.1 Members shall endeavour to establish or maintain a single window, enabling traders to submit documentation and/or data requirements for importation, exportation, or transit of goods through a single entry point to the participating authorities or agencies. After the examination by the participating authorities or agencies of the documentation and/or data, the results shall be notified to the applicants through the single window in a timely manner. 4.2 In cases where documentation and/or data requirements have already been received through the single window, the same documentation and/or data requirements shall not be requested by participating authorities or agencies except in urgent circumstances and other limited exceptions which are made public. 4.3 Members shall notify the Committee of the details of operation of the single window. 4.4 Members shall, to the extent possible and practicable, use information technology to support the single window.
Current situation	**A. Policy/Legal framework**
	The Government of Kosovo plans to implement a Single National Window to facilitate international trade and stimulate economic growth. With the support of IFC, the Government of Kosovo has developed the feasibility study for the Single National Window for Kosovo (SNW). The following information is based on that document. By decision No. 33/2022, dated 20.05.2022 of the MFLT Minister, the Working Group for the development of the Single Window was established. The applicable legislation in Kosovo does not present any obstacles to the implementation of the single window concept. The legal basis supporting the SNW is: • Law No. 04/L-094 on Information Society Services • Law No. 08/L-022 on Electronic Identification and Trust Services in Electronic Transactions • Law No. 06/L-082 on Protection of Personal Data, and • Law No. 05/L-031 on General Administrative Procedure However, the establishment and full functioning of the SNW requires a special law, which will define the mandate, the operator - the definition of the operator's authority and responsibilities - participating institutions, the governing structure, and so on.
	B: Procedures
	Basic legislation on the establishment and functioning of the SNW should provide by-laws that will make it possible to use electronic messages and

<table>
<tr><td rowspan="7"></td><td>signatures when importation and exportation transactions are carried out through the SNW. The by-laws related to the legislation in force (see above) should be revised to authorize the responsible institutions to require electronic forms instead of paper or manual processes.</td></tr>
<tr><td>C. Institutional framework</td></tr>
<tr><td>Kosovo Customs will play the leading role both during implementation and operation of the SNW.
Moreover, the AIS will have an important role in the implementation of the SNW. The latter should offer technical solutions in the following areas:
• Reconfiguration of the e-Kosova portal to serve as the gateway to the SNW
• Provision of the necessary server and network infrastructure to enable hosting and access to the SNW system.</td></tr>
<tr><td>D. Human resources/Training</td></tr>
<tr><td>It is necessary to increase the number and skills of the staff which will cover the full operation of the SNW.</td></tr>
<tr><td>E. Communication/Information technology</td></tr>
<tr><td>The feasibility study specifies the technical infrastructure required for the implementation of the SNW.</td></tr>
<tr><td>Obstacles (provide reasons for non-compliance)</td><td>▪ Incomplete legislation for the implementation of the SNW
▪ Incomplete technical and human capacities for full operation of the SNW
▪ Budgetary limitations for the implementation of the SNW</td></tr>
<tr><td>Actions/resources needed & costs (count the actions)</td><td>49. Complete analysis of the legal framework for the implementation of the SNW and the implementation of legal changes that will enable the implementation of the single window. Drafting of the special law for SNW.
50. Setting up off coordinating mechanisms for the implementation and management of the single window between institutions responsible for the implementation of the SNW.
51. Analysis of IT systems and other infrastructure to implement the SNW. Furthermore, where necessary, the development of additional systems for greater and more secure data exchange.
52. Increase in professional staff capacities to develop and implement the single window.
53. Provision of financial means for SNW implementation.</td></tr>
<tr><td>Responsible institutions</td><td>Kosovo Customs (leader), OPM, KFVA, AIS, MIET, and other responsible agencies</td></tr>
<tr><td>Level of applicability</td><td>Fully</td></tr>
</table>

	Mostly Partially $\boxed{\text{NONE}}$ Not applicable
Priority level	$\boxed{\text{HIGH}}$ Medium Low Not a priority Other ______________________
Technical assistance in support of implementing this measure	Not reported

10.5 PRE-SHIPMENT INSPECTIONS	
Text of the agreement	5.1 Members shall not require the use of preshipment inspections in relation to tariff classification and customs valuation. 5.2 Without prejudice to the rights of Members to use other types of preshipment inspection not covered by paragraph 5.1, Members are encouraged not to introduce or apply new requirements regarding their use.
Current situation	**A. Policy/Legal framework:**
	Customs legislation makes it possible to submit and process the customs declaration before the arrival of goods at the border (CEC 099) and AI 02/2022 on amending-supplementing AI 11/2009. AI 18/2005 enables the operators to notify the authorities of the arrival of the import cargo before the arrival of shipment. This mechanism is not implemented in the case of exportation.
	C. Institutional framework
	To a considerable extent, Kosovo Customs is organized in such to enable the classification and customs valuation. Within Kosovo Customs, the control unit post customs clearance of goods (Unit for Controls after Customs Clearance) is established. Risk analysis is integrated into ASYCUDA World and is applied to pre-arrival shipment declarations. Risk analysis in Kosovo Customs is carried out by the Risk Analysis Sector.
	D. Human resources/Training
	Human capacities are capable and trained for the application of tariff classification as well as the application of customs valuation rules and procedures.
	E. Communication/Information technology
	Declaration of pre-arrival shipments and risk assessment is integrated in the ASYCUDA World electronic system, as well as in the Electronic Program of KFVA. The declaration of risk in KFVA is not done through the electronic system.
Obstacles (provide reasons for non-compliance)	▪ Lack of interconnection of KFVA electronic system with other systems, including TRACES-NT. ▪ Lack of access to the SEED+ system, which would enable the integration of veterinary and phytosanitary certificates, as well as the *Common Health Entry Document.*
Actions/resources needed & costs (count the actions)	54. Kosovo Customs and KFVA, in cooperation with the private sector, will coordinate the development and implementation of relevant instruments for simplified procedures (such as the declaration of pre-

	arrival shipments) to encourage the use of these procedures by the interested parties (especially from the private sector).
Responsible institutions	Kosovo Customs (leader), KFVA, TAK
Level of applicability	Fully $\boxed{\text{MOSTLY}}$ Partially None Not applicable
Priority level	$\boxed{\text{HIGH}}$ Medium Low Not a priority Other ______________________
Technical assistance in support of implementing this measure	GIZ

10.6. USE OF CUSTOMS BROKERS	
Text of the agreement	6.1 Without prejudice to the important policy concerns of some Members that currently maintain a special role for customs brokers, from the entry into force of this Agreement Members shall not introduce the mandatory use of customs brokers. 6.2 Each Member shall notify the Committee and publish its measures on the use of customs brokers. Any subsequent modifications thereof shall be notified and published promptly. 6.3 With regard to the licensing of customs brokers, Members shall apply rules that are transparent and objective.
Current situation	**A. Policy/Legal framework:**
	The Customs and Excise Code, Article 10 and 11, introduces provisions for the representation of economic entities. The by-laws issued for the implementation of these provisions specify the conditions for the representation and exercise of the activity of customs agencies. The engagement of customs agents in the goods declaration procedure is not mandatory according to the Customs Code. AI No. 62/2019 regulates the registration procedure of economic operators and representatives in the customs procedure.
Obstacles (provide reasons for non-compliance)	Although it may seem that the cooperation between Kosovo Customs and the private sector, especially the representatives of the customs agents, is satisfactory, there is considerable scope for the advancement of this cooperation.
Actions/resources needed & costs (count the actions)	55. Strengthening the exchange of information between responsible border institutions and customs agents (especially the Association of Domestic and International Freight Forwarders of the Republic of Kosovo, as their representative) on changes in legislation and procedures for the realization of exportation, importation, and transit. 56. Institutional support (in particular, from Kosovo Customs) for the improvement of human capacities within the profession of customs agents. 57. Advancing of legislation and accompanying regulations for the purpose of licensing customs agents.
Responsible institutions	Kosovo Customs
Level of applicability	Fully Mostly PARTIALLY None

	Not applicable
Priority level	High $\boxed{\text{MEDIUM}}$ Low Not a priority Other ______________________
Technical assistance in support of implementing this measure	Not reported

10.7 COMMON BORDER PROCEDURES AND UNIFORM DOCUMENTATION REQUIREMENTS	
Text of the agreement	7.1 Each Member shall, subject to paragraph 7.2, apply common customs procedures and uniform documentation requirements for release and clearance of goods throughout its territory. 7.2 Nothing in this Article shall prevent a Member from: (a) differentiating its procedures and documentation requirements based on the nature and type of goods, or their means of transport; (b) differentiating its procedures and documentation requirements for goods based on risk management; (c) differentiating its procedures and documentation requirements to provide total or partial exemption from import duties or taxes; (d) applying electronic filing or processing; or (e) differentiating its procedures and documentation requirements in a manner consistent with the Agreement on the Application of Sanitary and Phytosanitary Measures.
Current situation	**A. Policy/Legal framework:**
	According to the Customs Code and Administrative Instruction No. 11/2009, all procedures are uniform for all incoming and outgoing units. The draft Customs Code, which is pending approval, will enable further unification of procedures to align them with EU legislation and standards. Procedures are published on the website and are available to all interested parties. Kosovo Customs has developed internal AIs that ensure that all procedures are applied equally at all border points. The implementation of these procedures is supervised by the central administrative body. Article 66 of the Customs Code and Article 123 of AI 11/2009, Articles 64, 66, 72 and other relevant articles of the Customs Code determine the form, content, and scheme of the required documentation as well as the list of appendices (1 - 42) of AI 11 /2009.
	B: Procedures
	Manuals, instructions, or ordinances exist and have been published on the Kosovo Customs website and are distributed in hard copies to seven regional customs directorates. In addition to the weekly meetings between regional directors and the General Director's cabinet, there is also an audit unit that periodically evaluates the activities. All complaints can be addressed to the Decision Review Sector. There are additional policies which explain all customs procedures in detail and are distributed to all customs clearance offices.
	D. Human resources/Training

	There is systematic training provided based on the annual training plan, but employee performance assessment on the issues in question is not regular. There are no periodic testing rules in place for customs officers, but intensive training is applied on the implementation of the new rules that are being implemented.
Obstacles (provide reasons for non-compliance)	See 10.1
Actions/resources needed & costs (count the actions)	See 10.1
Responsible institutions	Kosovo Customs
Level of applicability	Fully MOSTLY Partially None Not applicable
Priority level	High MEDIUM Low Not a priority Other ______________________
Technical assistance in support of implementing this measure	Not reported

10.8 REJECTED GOODS	
Text of the agreement	8.1 Where goods presented for import are rejected by the competent authority of a Member on account of their failure to meet prescribed sanitary or phytosanitary regulations or technical regulations, the Member shall, subject to and consistent with its laws and regulations, allow the importer to re-consign or to return the rejected goods to the exporter or another person designated by the exporter. 8.2 When such an option under paragraph 8.1 is given and the importer fails to exercise it within a reasonable period of time, the competent authority may take a different course of action to deal with such noncompliant goods.
Current situation	**A. Policy/Legal framework:**
	KFVA applies the goods rejection measure based on the Law on Food. In point 8.1 of the Law on Food, it is clearly specified that due to non-compliance, the importer has the right to return the goods to the country of origin or resend the goods to another country.
	B: Procedures
	All procedures are defined and available online. The re-export procedures are operational within the competent authority (KFVA, in this case). The importer can return goods to the country of origin or send them to another country, depending on the contract between the importer and the exporter, always considering the risk that the cargo presents during the movement of the rejected goods. For goods prohibited (or rejected) from import, the customs supervision procedure is operational until the moment the cargo leaves the territory of the Republic of Kosovo.
Obstacles (provide reasons for non-compliance)	Not reported
Actions/resources needed & costs (count the actions)	Not reported
Responsible institutions	Kosovo Customs, KFVA
Level of applicability	Fully $\boxed{\text{MOSTLY}}$ Partially None Not applicable

Priority level	High $\boxed{\text{MEDIUM}}$ Low Not a priority Other ______________________
Technical assistance in support of implementing this measure	Not reported

10.9 TEMPORARY ADMISSION OF GOODS AND INWARD AND OUTWARD PROCESSING	
Text of the agreement	9.1 Each Member shall allow, as provided for in its laws and regulations, goods to be brought into its customs territory conditionally relieved, totally or partially, from payment of import duties and taxes if such goods are brought into its customs territory for a specific purpose, are intended for re-exportation within a specific period, and have not undergone any change except normal depreciation and wastage due to the use made of them. 9.2 Inward and Outward Processing (a) Each Member shall allow, as provided for in its laws and regulations, inward and outward processing of goods. Goods allowed for outward processing may be re-imported with total or partial exemption from import duties and taxes in accordance with the Member's laws and regulations. (b) For the purposes of this Article, the term "inward processing" means the customs procedure under which certain goods can be brought into a Member's customs territory conditionally relieved, totally or partially, from payment of import duties and taxes, or eligible for duty drawback, on the basis that such goods are intended for manufacturing, processing, or repair and subsequent exportation. (c) For the purposes of this Article, the term "outward processing" means the customs procedure under which goods which are in free circulation in a Member's customs territory may be temporarily exported for manufacturing, processing, or repair abroad and then re-imported.
Current situation	**A. Policy/Legal framework:**
	Legal provisions in force in the Republic of Kosovo allow for imported goods through the Customs Warehouse and Public Warehouse procedure to enter its territory with taxes suspended in the case of imports. Pursuant to this procedure, the imported goods can then be exported to other countries without paying taxes or may be released into free circulation in the domestic market, naturally after the tax obligations levied on such imports are charged are paid. Currently, more than 300 entities are authorized by Customs and benefit from these procedures. For manufacturing companies, the law in force prescribes procedures with economic impact such as the Inward and Outward Processing Procedures. In Inward Processing, the importation of raw materials or semi-products is permitted without tariff charges, which are processed, then exported abroad without payment of these charges. The Outward Processing for goods that are exported to carry out certain processing operations is conducted in a similar manner. In the case of re-

	importation, taxes are paid only for the added value of the goods that are being processed.
	B. Procedures
	All procedures on measures with economic impact are finalized and are available online.
	D. Human resources/Training
	Human resources in charge of implementation of measures with economic impact are sufficient and well trained.
	E. Communication/Information technology
	Software customization and software additions are made to adjust the temporary admission of goods.
Obstacles (provide reasons for non-compliance)	Absence of legislation that would enable entities seeking authorization for procedures with economic impact to have a reduced guarantee.
Actions/resources needed & costs (count the actions)	58. Establishment of additional legal and procedural mechanisms for reducing bank guarantees for procedures with economic impact.
Responsible institutions	Kosovo Customs (leader), TAK
Level of applicability	Fully MOSTLY Partially None Not applicable
Priority level	High MEDIUM Low Not a priority Other ___________________________
Technical assistance in support of implementing this measure	EU TAIEX

11.1-3 TAXES, REGULATIONS AND TRANSIT FORMALITIES

Text of the agreement	1. Any regulations or formalities in connection with traffic in transit imposed by a Member shall not be: (a) maintained if the circumstances or objectives giving rise to their adoption no longer exist or if the changed circumstances or objectives can be addressed in a reasonably available less trade-restrictive manner; (b) applied in a manner that would constitute a disguised restriction on traffic in transit. 2. Traffic in transit shall not be conditioned upon collection of any fees or charges imposed in respect of transit, except the charges for transportation or those commensurate with administrative expenses entailed by transit or with the cost of services rendered. 3. Members shall not seek, take, or maintain any voluntary restraints or any other similar measures on traffic in transit. This is without prejudice to existing and future national regulations, bilateral or multilateral arrangements related to regulating transport, consistent with WTO rules.
Current situation	**A. Policy/Legal framework:**
	There are no transit fees or other restrictions.
	B: Procedures
	There are no restrictions or transit fees, therefore there are no procedures for their application.
	C. Institutional framework
	There are no restrictions or transit fees, therefore no institutional mechanisms have been created to analyze their impact.
	D. Human resources/Training
	There are no transit restrictions or fees in place, therefore no dedicated staff to analyze their impact.
Obstacles (provide reasons for non-compliance)	In general, in relation to transit, main problem area is the membership in the various international transit conventions which would enable the movement free off tariff charges and other charges for goods in transit.
Actions/resources needed & costs (count the actions)	59. Make the necessary preparations for application in modern transit systems: ▪ Access to the international transit confirmation program, the NCTS system (New Computerized Transit System) ▪ TIR Convention (The Customs Convention on the International Transport of Goods) ▪ ATA Convention (Customs Convention for the Temporary Admission of Goods) ▪ CTC Convention (Common Transit Convention),

	60. Necessary supplements/amendments for the implementation of transit systems include: ▪ Legal changes necessary for the application and implementation of international transit systems ▪ Preparation of SOPs together with additional instructions for the implementation of transit systems ▪ Analysis of needs for the redesign of the electronic systems in Kosovo Customs for the implementation of transit systems ▪ Establishment or strengthening of a specific institutional mechanism within the Kosovo Customs which will support the functioning of the transit systems ▪ Development of the personnel training plan for the implementation of the transit systems
Responsible institutions	Kosovo Customs (leader), MESPI, and other border agencies
Level of applicability	Fully MOSTLY Partially None Not applicable
Priority level	High MEDIUM Low Not a priority Other ________________________
Technical assistance in support of implementing this measure	Not reported

11.4 STRENGTHENING OF NON-DISCRIMINATION (Paragraph 4)	
Text of the agreement	4. Each Member shall accord to products which will be in transit through the territory of any other Member treatment no less favourable than that which would be accorded to such products if they were being transported from their place of origin to their destination without going through the territory of such other Member.
Current situation	**D. Human resources/Training**
	Staff in the responsible institutions possess sufficient skills and can determine if any measure applied in transit contains discriminatory elements.
Obstacles (provide reasons for non-compliance)	Not reported (also see 11.1-3)
Actions/resources needed & costs (count the actions)	Not reported (also see 11.1-3)
Responsible institutions	Kosovo Customs (leader), MESPI, MIET, and other border agencies
Level of applicability	Fully $\boxed{\text{MOSTLY}}$ Partially None Not applicable
Priority level	High $\boxed{\text{MEDIUM}}$ Low Not a priority Other ____________________
Technical assistance in support of implementing this measure	Not reported

11.5-10 TRANSIT PROCEDURES AND CONTROLS (Paragraphs 5-10)	
Text of the agreement	5. Members are encouraged to make available, where practicable, physically separate infrastructure (such as lanes, berths and similar) for traffic in transit. 6. Formalities, documentation requirements, and customs controls in connection with traffic in transit shall not be more burdensome than necessary to: (a) identify the goods; and (b) ensure fulfilment of transit requirements. 7. Once goods have been put under a transit procedure and have been authorized to proceed from the point of origination in a Member's territory, they will not be subject to any customs charges nor unnecessary delays or restrictions until they conclude their transit at the point of destination within the Member's territory. 8. Members shall not apply technical regulations and conformity assessment procedures within the meaning of the Agreement on Technical Barriers to Trade to goods in transit. 9. Members shall allow and provide for advance filing and processing of transit documentation and data prior to the arrival of goods. 10. Once traffic in transit has reached the customs office where it exits the territory of a Member, that office shall promptly terminate the transit operation if transit requirements have been met.
Current situation	**A. Policy/Legal framework:**
	Kosovo legislation allows for transit procedures and ensures that the only two points of contact for goods in transit are the point of entry and the point of destination. The law prohibits the inspection of goods in transit at points other than the point of entry and destination. Legislation also allows for filing of transit documentation prior to the arrival of goods.
	B: Procedures
	Procedures and documentation requirements are limited only to those that make it possible to identify the goods. Transit goods are not checked for technical compliance. Procedures ensure prompt unloading once the goods reach their destination.
	E. Communication/Information technology
	The ASYCUDA World system enables the specific control of goods in transit and transit-related guarantees.
	F. Equipment & Infrastructure
	Infrastructure is not divided into separate lines for transit only.

Obstacles (provide reasons for non-compliance)	Not reported (see also 11.1-3)
Actions/resources needed & costs (count the actions)	Not reported (see also 11.1-3)
Responsible institutions	Kosovo Customs (leader), MESPI, MIET, and other border agencies
Level of applicability	Fully Mostly PARTIALLY None Not applicable
Priority level	High MEDIUM Low Not a priority Other ___________________________
Technical assistance in support of implementing this measure	Not reported

11.11-15 GUARANTEES (PARAGRAPHS 11.11-11.15)	
Text of the agreement	11. Where a Member requires a guarantee in the form of a surety, deposit or other appropriate monetary or non-monetary instrument for traffic in transit, such guarantee shall be limited to ensuring that requirements arising from such traffic in transit are fulfilled. 12. Once the Member has determined that its transit requirements have been satisfied, the guarantee shall be discharged without delay. 13. Each Member shall, in a manner consistent with its laws and regulations, allow comprehensive guarantees which include multiple transactions for same operators or renewal of guarantees without discharge for subsequent consignments. 14. Each Member shall make publicly available the relevant information it uses to set the guarantee, including single transaction and, where applicable, multiple transaction guarantee. 15. Each Member may require the use of customs convoys or customs escorts for traffic in transit only in circumstances presenting high risks or when compliance with customs laws and regulations cannot be ensured through the use of guarantees. General rules applicable to customs convoys or customs escorts shall be published in accordance with Article 1.
Current situation	**A. Policy/Legal framework:**
	Kosovo Customs uses the IT system for the management of guarantees for goods under the transit procedure and for goods that are under customs procedures with suspension regimes. In the Republic of Kosovo, the import of goods with suspended taxes as well as transit are covered by a bank guarantee. Upon completion of certain procedures related to the suspension of taxes or transit, the bank guarantee is returned to the parties in the optimal term.
	B: Procedures
	AI 11/2009 covers transit guarantees.
	E. Communication/Information technology
	Automated management of transit guarantees through the financial management system is integrated into ASYCUDA World.
Obstacles (provide reasons for non-compliance)	Not reported (see also 11.1-3)
Actions/resources needed & costs (count the actions)	Not reported (see also 11.1-3)

Responsible institutions	Kosovo Customs
Level of applicability	Fully MOSTLY Partially None Not applicable
Priority level	High MEDIUM Low Not a priority Other ______________________
Technical assistance in support of implementing this measure	Not reported

11.16-17 TRANSIT COOPERATION AND COORDINATION (PARAGRAPH 16-17)	
Text of the agreement	16. Members shall endeavour to cooperate and coordinate with one another with a view to enhancing freedom of transit. Such cooperation and coordination may include, but is not limited to, an understanding on: (a) charges; (b) formalities and legal requirements; and (c) the practical operation of transit regimes. 17. Each Member shall endeavour to appoint a national transit coordinator to which all enquiries and proposals by other Members relating to the good functioning of transit operations can be addressed.
Current situation	**A. Policy/Legal framework:**
	Customs may conclude agreements for the facilitation of transit. As part of talks on integrated border management, customs will discuss issues related to transit facilitation. However, due to the political specifics of Kosovo, customs are limited in developing further facilitation of transit, both bilaterally and regionally, in the absence of membership in international transit conventions.
	C. Institutional framework
	There is an international cooperation unit in Customs which coordinates the efforts to initiate procedures for membership in international transit conventions.
	D. Human resources/Training
	Personnel are willing to actively participate in organizations that cover transit issues.
Obstacles (provide reasons for non-compliance)	See 11.1-3
Actions/resources needed & costs (count the actions)	See 11.1-3
Responsible institutions	Kosovo Customs, MESPI, and other border agencies
Level of applicability	Fully Mostly $\boxed{\text{PARTIALLY}}$ None Not applicable

Priority level	High $\boxed{\text{MEDIUM}}$ Low Not a priority Other ______________________
Technical assistance in support of implementing this measure	Not reported

12. CUSTOMS COOPERATION	
Text of the agreement	**1 Measures Promoting Compliance and Cooperation** 1.1 Members agree on the importance of ensuring that traders are aware of their compliance obligations, encouraging voluntary compliance to allow importers to self-correct without penalty in appropriate circumstances, and applying compliance measures to initiate stronger measures for non-compliant traders. 1.2 Members are encouraged to share information on best practices in managing customs compliance, including through the Committee. Members are encouraged to cooperate in technical guidance or assistance and support for capacity building for the purposes of administering compliance measures and enhancing their effectiveness. **2 Exchange of Information** 2.1 Upon request and subject to the provisions of this Article, Members shall exchange the information set out in subparagraphs 6.1(b) and/or (c) for the purpose of verifying an import or export declaration in identified cases where there are reasonable grounds to doubt the truth or accuracy of the declaration. 2.2 Each Member shall notify the Committee of the details of its contact point for the exchange of this information. **3 Verification** A Member shall make a request for information only after it has conducted appropriate verification procedures of an import or export declaration and after it has inspected the available relevant documentation. **4 Request** 4.1 The requesting Member shall provide the requested Member with a written request, through paper or electronic means in a mutually agreed official language of the WTO or other mutually agreed language, including: (a) the matter at issue including, where appropriate and available, the number identifying the export declaration corresponding to the import declaration in question; (b) the purpose for which the requesting Member is seeking the information or documents, along with the names and contact details of the persons to whom the request relates, if known; (c) where required by the requested Member, confirmation(15) of the verification where appropriate; (d) the specific information or documents requested; (e) the identity of the originating office making the request; (f) reference to provisions of the requesting Member's domestic law and legal system that govern the collection, protection, use,

disclosure, retention, and disposal of confidential information and personal data.

4.2 If the requesting Member is not in a position to comply with any of the subparagraphs of paragraph 4.1, it shall specify this in the request.

5 Protection and Confidentiality

5.1 The requesting Member shall, subject to paragraph 5.2:

(a) hold all information or documents provided by the requested Member strictly in confidence and grant at least the same level of such protection and confidentiality as that provided under the domestic law and legal system of the requested Member as described by it under subparagraphs 6.1(b) or (c);

(b) provide information or documents only to the customs authorities dealing with the matter at issue and use the information or documents solely for the purpose stated in the request unless the requested Member agrees otherwise in writing;

(c) not disclose the information or documents without the specific written permission of the requested Member;

(d) not use any unverified information or documents from the requested Member as the deciding factor towards alleviating the doubt in any given circumstance;

(e) respect any case-specific conditions set out by the requested Member regarding retention and disposal of confidential information or documents and personal data; and

(f) upon request, inform the requested Member of any decisions and actions taken on the matter as a result of the information or documents provided.

5.2 A requesting Member may be unable under its domestic law and legal system to comply with any of the subparagraphs of paragraph 5.1. If so, the requesting Member shall specify this in the request.

5.3 The requested Member shall treat any request and verification information received under paragraph 4 with at least the same level of protection and confidentiality accorded by the requested Member to its own similar information.

6 Provision of Information

6.1 Subject to the provisions of this Article, the requested Member shall promptly:

(a) respond in writing, through paper or electronic means;

(b) provide the specific information as set out in the import or export declaration, or the declaration, to the extent it is available, along with a description of the level of protection and confidentiality required of the requesting Member;

(c) if requested, provide the specific information as set out in the following documents, or the documents, submitted in support of the import or export declaration, to the extent it is available: commercial invoice, packing list, certificate of origin and bill of lading, in the form in which these were filed, whether paper or electronic, along with a description of the level of protection and confidentiality required of the requesting Member;

(d) confirm that the documents provided are true copies;

(e) provide the information or otherwise respond to the request, to the extent possible, within 90 days from the date of the request.

6.2 The requested Member may require, under its domestic law and legal system, an assurance prior to the provision of information that the specific information will not be used as evidence in criminal investigations, judicial proceedings, or in non-customs proceedings without the specific written permission of the requested Member. If the requesting Member is not in a position to comply with this requirement, it should specify this to the requested Member.

7 Postponement or Refusal of a Request

7.1 A requested Member may postpone or refuse part or all of a request to provide information, and shall inform the requesting Member of the reasons for doing so, where:

(a) it would be contrary to the public interest as reflected in the domestic law and legal system of the requested Member;

(b) its domestic law and legal system prevents the release of the information. In such a case it shall provide the requesting Member with a copy of the relevant, specific reference;

(c) the provision of the information would impede law enforcement or otherwise interfere with an on-going administrative or judicial investigation, prosecution or proceeding;

(d) the consent of the importer or exporter is required by its domestic law and legal system that govern the collection, protection, use, disclosure, retention, and disposal of confidential information or personal data and that consent is not given; or

(e) the request for information is received after the expiration of the legal requirement of the requested Member for the retention of documents.

7.2 In the circumstances of paragraphs 4.2, 5.2, or 6.2, execution of such a request shall be at the discretion of the requested Member.

8 Reciprocity

If the requesting Member is of the opinion that it would be unable to comply with a similar request if it was made by the requested Member, or if it has not yet implemented this Article, it shall state that fact in its request. Execution of such a request shall be at the discretion of the requested Member.

9 Administrative burden

9.1 The requesting Member shall take into account the associated resource and cost implications for the requested Member in responding to requests for information. The requesting Member shall consider the proportionality between its fiscal interest in pursuing its request and the efforts to be made by the requested Member in providing the information.

9.2 If a requested Member receives an unmanageable number of requests for information or a request for information of unmanageable scope from one or more requesting Member(s) and is unable to meet such requests within a reasonable time, it may request one or more of the requesting Member(s) to prioritize with a view to agreeing on a practical limit within its resource constraints. In the absence of a mutually-agreed approach, the execution of such requests shall be at the discretion of the requested Member based on the results of its own prioritization.

10 Limitations

A requested Member shall not be required to:

(a) modify the format of its import or export declarations or procedures;

(b) call for documents other than those submitted with the import or export declaration as specified in subparagraph 6.1(c);

(c) initiate enquiries to obtain the information;

(d) modify the period of retention of such information;

(e) introduce paper documentation where electronic format has already been introduced;

(f) translate the information;

(g) verify the accuracy of the information; or

(h) provide information that would prejudice the legitimate commercial interests of particular enterprises, public or private.

11 Unauthorized Use or Disclosure

11.1 In the event of any breach of the conditions of use or disclosure of information exchanged under this Article, the requesting Member that received the information shall promptly communicate the details of such unauthorized use or disclosure to the requested Member that provided the information and:

(a) take necessary measures to remedy the breach;

(b) take necessary measures to prevent any future breach; and

(c) notify the requested Member of the measures taken under subparagraphs (a) and (b).

	11.2 The requested Member may suspend its obligations to the requesting Member under this Article until the measures set out in paragraph 11.1 have been taken. **12 Bilateral and Regional Agreements** 12.1 Nothing in this Article shall prevent a Member from entering into or maintaining a bilateral, plurilateral, or regional agreement for sharing or exchange of customs information and data, including on a secure and rapid basis such as on an automatic basis or in advance of the arrival of the consignment. 12.2 Nothing in this Article shall be construed as altering or affecting a Member's rights or obligations under such bilateral, plurilateral, or regional agreements, or as governing the exchange of customs information and data under such other agreements.
Current situation	**A. Policy/Legal framework:**
	Kosovo legislation enables the provision of information as described in Article 12 to foreign customs agencies. Confidential commercial information is protected by law. According to bilateral agreements that prevail over domestic legislation, Kosovo Customs has the authority to reject requests for access to information received from foreign customs agencies or even from other national institutions. However, in cases of criminal or judicial proceedings, customs are obliged to submit all available information to the competent authorities.
	B: Procedures
	Procedures for submitting requests to other customs agencies are standardized and these procedures exist to ensure that information received is used only for the purposes stated in the request. Confidentiality is ensured under specific procedures. All criteria for the exchange of information are predetermined and followed by processes based on bilateral agreements.
	C. Institutional framework
	The Department for International Cooperation is responsible for reviewing all requests related to the exchange of information.
	D. Human resources/Training
	The personnel responsible for providing information are sufficient in number and well prepared to provide timely information.
	E. Communication/Information technology
	All goods declarations are archived in electronic form, so they are readily available at the request of any other body.

Obstacles (provide reasons for non-compliance)	Not reported
Actions/resources needed & costs (count the actions)	Not reported
Responsible institutions	Kosovo Customs
Level of applicability	Fully MOSTLY Partially None Not applicable
Priority level	High MEDIUM Low Not a priority Other ___________________________
Technical assistance in support of implementing this measure	Not reported

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