

UNMIK/DIR/2004/24
14 September 2004

ADMINISTRATIVE DIRECTION NO. 2004/24
IMPLEMENTING UNMIK REGULATION NO. 2004/1
ON THE CUSTOMS CODE OF KOSOVO

The Special Representative of the Secretary-General,

Pursuant to the authority given to him under sections 18.5 and 51 of UNMIK Regulation No. 2004/1 of 30 January 2004 On The Customs Code of Kosovo,

For the purpose of providing relief from the duties and taxes chargeable on the importation of certain goods into Kosovo, including those carried by persons entering Kosovo,

Hereby issues the following Administrative Direction:

Section 1
Definitions and Interpretation

1.1 The definitions and rules of interpretation contained in UNMIK Regulation No. 2004/1 of 30 January 2004, On The Customs Code of Kosovo ("The Customs Code"), shall apply to the present Administrative Direction.

1.2 For the purposes of the present Administrative Direction, the following additional definitions shall apply:

(a) "Alcoholic products" means products falling within heading Nos. 2203 to 2208 of the Customs Tariff of Kosovo, such as beer, wine, aperitifs with a wine and alcohol base, brandies, liqueurs or spirituous beverages;

(b) "Goods of a non-commercial nature" means any goods which consist exclusively of goods for the personal use of a natural person entering Kosovo or a member of his family, or of goods intended as gifts; provided that the nature and quantity of such goods indicates that they are not being imported for commercial purposes;

(c) “Household effects” means personal effects, household linen, furnishings and equipment intended for the personal use of the persons concerned or for meeting their household needs;

(d) “Person” means both a natural and a legal person, such as a company, partnership or other commercial undertaking, unless the context otherwise requires;

(e) “Personal effects” means all goods, whether new or used, which a natural person may reasonably require for his personal use during a journey to, within or from Kosovo, taking into account all the circumstances of the journey, but excluding any goods being imported for commercial purposes;

(f) “Personal luggage” means all of the luggage of a natural person required to be submitted for customs control to the Customs Service on his arrival in Kosovo, including unaccompanied luggage;

(g) “Personal property” means any property intended for the personal use of the persons concerned or for meeting their household needs, including the following:

(i) Household effects;

(ii) Cycles and motor cycles, private motor vehicles and their trailers, camping caravans, pleasure craft and private aircraft;

(iii) Household provisions appropriate to normal family requirements;

(iv) Household pets and saddle animals; and

(v) Portable instruments of the applied or liberal arts, required by the person concerned for the pursuit of his trade or profession;

not being such as might indicate, by their nature or quantity, that they are being imported for commercial reasons;

(h) “Resident” means any person who is a habitual resident of Kosovo pursuant to UNMIK Regulation No. 2000/13 of 17 March 2000 on the Central Civil Registry; and

(i) “Unaccompanied luggage” means any personal luggage of a natural person that arrives in Kosovo before or after him.

Section 2
Goods Contained in a Natural Person's Personal Luggage

2.1 Goods contained in the personal luggage of a natural person entering Kosovo which are not subject to any prohibitions or restrictions in force, including the customs values and quantitative limits set out in Annex I to the present Administrative Direction, shall be admitted free of import duty, provided that such goods are of a non-commercial nature.

2.2 Any natural person exceeding the allowances established under this section shall only be liable for the payment of the import duty due on the importation of those goods in excess of the allowances set out in Annex I.

Section 3
Personal Property Belonging to a Natural Person Transferring
his Place of Residence to Kosovo

3.1 Subject to section 3.2 to 3.9, personal property imported by a natural person having a place of residence outside Kosovo and transferring his place of residence to Kosovo shall be admitted free of import duty.

3.2 Relief under this section shall be limited to personal property which:

(a) Except where the Director General may in special cases otherwise permit, has been in the possession of and, in the case of non-consumable goods, used by the person concerned at his former place of residence for a minimum of six months before the date on which he ceases to have his place of residence outside of Kosovo; and

(b) Is intended to be used for the same purpose at his new place of residence.

3.3 Relief under this section shall be granted only to a natural person:

(a) Whose place of residence has been outside of Kosovo for a continuous period of at least 12 months; or

(b) Where the Director General is satisfied that it was the clear intention of the person concerned to reside outside of Kosovo for a continuous period of at least 12 months, but that intention could not be fulfilled.

3.4 No relief under this section shall be granted for:

(a) Alcoholic products;

- (b) Tobacco or tobacco products;
- (c) Commercial means of transport; and

(d) Articles for use in the exercise of a trade or profession, other than portable instruments of the applied or liberal arts.

3.5 Except where the Director General shall in special cases otherwise permit, relief under this section shall be granted only in respect of personal property entered for free circulation in Kosovo within 12 months from the date the person concerned transferred his place of residence to Kosovo, provided that the personal property may be released for free circulation in several separate consignments within that period.

3.6 (a) Subject to section 3.7, until 12 months have elapsed from the date on which its entry for free circulation was accepted, personal property which has been admitted free of import duty under this section may not be lent, given as security, hired out or transferred, whether for a consideration or free of charge, without prior notification in writing to the Director General.

(b) Any loan, giving as security, hiring out or transfer before the expiry of the 12 month period shall give rise to a liability to pay the relevant import duty on the property concerned, at the rate applying on the date of such loan, giving as security, hiring out or transfer, on the basis of the type of property and the customs value ascertained or accepted on that date by the Director General.

3.7 Relief under this section may be granted in respect of personal property entered for free circulation before the person concerned establishes his place of residence in Kosovo, provided that:

(a) He undertakes actually to establish his place of residence in Kosovo within a period of six months from the date upon which the personal property is brought into Kosovo; and

(b) Such undertaking is accompanied by a security, the form and amount of which shall be determined by the Director General.

3.8 (a) Subject to section 3.8(b), where, owing to occupational commitments, the person concerned leaves his place of residence without immediately thereafter establishing his place of residence in Kosovo, although having the intention of ultimately doing so, the Director General may authorize admission free of import duty of personal property which is transferred into Kosovo for this purpose.

(b) Admission free of import duty of personal property under the conditions set out in section 3.8(a) shall be granted only in accordance with the conditions laid down in sections 3.1 to 3.6, with the exceptions that:

(i) The periods laid down in section 3.2(a) and 3.5 shall be calculated from the date on which the personal property is brought into Kosovo;

(ii) The period referred to in section 3.6 shall be calculated from the date when the person concerned actually establishes his place of residence in Kosovo; and

(iii) Admission free of import duty shall be subject to an undertaking from the person concerned that he will actually establish his place of residence in Kosovo within a period laid down by the Director General in keeping with the circumstances. The latter may require this undertaking to be accompanied by a security, the form and amount of which the Director General shall determine.

3.9 Notwithstanding section 3.2, 3.4(c), 3.4(d) and 3.6, where, as a result of exceptional political circumstances, a natural person has to transfer his place of residence to Kosovo, the Director General may allow his personal property to be imported free of import duty under this section.

Section 4

Goods Imported on the Occasion of a Marriage

4.1 Subject to section 4.2 to 4.5:

(a) Trousseaux and household effects, whether or not new, belonging to a natural person transferring his place of residence to Kosovo on the occasion of his marriage; and

(b) Presents not exceeding €1,000 in value, customarily given on the occasion of a marriage, which are received by a person fulfilling the conditions laid down in section 4.1(a), from a natural person having his place of residence outside Kosovo;

shall be admitted free of import duty.

4.2 Relief under this section shall be granted only to a natural person:

(a) Whose place of residence has been outside of Kosovo for a continuous period of at least 12 months; or

(b) Where the Director General is satisfied that it was the clear intention of the person concerned to reside outside of Kosovo for a continuous period of at least 12 months, but that intention could not be fulfilled; and

(c) Who produces evidence of his marriage.

4.3 No relief under this section shall be granted for alcoholic products, tobacco, tobacco products, private motor vehicles and motor cycles.

4.4 (a) Save in exceptional circumstances, relief under this section shall be granted only in respect of goods entered for free circulation:

(i) Not earlier than two months before the date fixed for the wedding, in which case the relief shall be subject to the lodging of appropriate security, the form and amount of which shall be determined by the Director General; and

(ii) Not later than four months after the date of the wedding.

(b) The goods referred to in section 4.1 may be released for free circulation in several separate consignments within the period referred to in section 4.4(a).

4.5 (a) Until 12 months have elapsed from the date on which their entry for free circulation was accepted, goods which have been admitted free of import duty under this section may not be lent, given as security, hired out or transferred, whether for a consideration or free of charge, without prior notification in writing to the Director General.

(b) Any loan, giving as security, hiring out or transfer before the expiry of the period referred to in section 4.5(a) shall give rise to a liability to pay the relevant import duty on the goods concerned, at the rate applying on the date of such loan, giving as security, hiring out or transfer, on the basis of the type of goods and the customs value ascertained or accepted on that date by the Director General.

Section 5

Personal Property Acquired by Inheritance

5.1 Subject to section 5.2 to 5.5, personal property acquired by inheritance, by a natural person having his place of residence in Kosovo shall be admitted free of import duty.

5.2 In this section, “personal property” means all the property referred to in section 1.2(g) constituting the estate of the deceased.

5.3 No relief under this section shall be granted for:

- (a) Alcoholic products;
- (b) Tobacco and tobacco products;
- (c) Private and commercial motor vehicles and motor cycles;
- (d) Articles for use in the exercise of a trade or profession, other than portable instruments of the applied or liberal arts, which were required for the exercise of the trade or profession of the deceased;
- (e) Stocks of raw materials and finished or semi-finished products;
and
- (f) Livestock and stocks of agricultural products exceeding the quantities appropriate to normal family requirements.

5.4 (a) Except where the Director General may in special cases otherwise permit, relief under this section shall be granted only for personal property entered for free circulation not later than two years from the date on which the person concerned becomes entitled to the property, that is the final settlement of the inheritance.

(b) The personal property referred to in section 5.4(a) may be imported in several separate consignments within the period specified in that section.

5.5 The provisions of this section shall also apply to personal property acquired by inheritance by legal persons engaged in a non-profit making activity who are established in Kosovo.

Section 6 Household Effects for Furnishing a Secondary Residence

6.1 Subject to section 6.2 to 6.6, household effects imported by a natural person having his place of residence outside of Kosovo for the purpose of furnishing a secondary residence in Kosovo shall be admitted free of import duty.

6.2 Relief under this section shall be limited to household effects which:

(a) Except where the Director General may in special cases otherwise permit, have been owned and used by the person concerned for a minimum of six months before the date on which the household effects in question were imported; and

(b) Are appropriate both by nature and by quantity to the normal furnishings of the secondary residence.

6.3 Relief under this section shall be granted only to a natural person who:

(a) Has had his place of residence outside of Kosovo for a continuous period of at least 12 months;

(b) Is the owner of the secondary residence in question or has rented it for not less than two years; and

(c) Undertakes not to let the secondary residence to third parties while he or his family is absent.

6.4 (a) Subject to section 6.4(b), hire or transfer of the secondary residence to a third person before the expiry of a period of two years from the date of acceptance of the entry for free circulation of the household effects shall give rise to a liability to pay the relevant import duty on them, at the rate applying on the date of such hire or transfer, on the basis of the type of effects and the customs value ascertained or accepted on that date by the Director General.

(b) Relief under this section shall continue to apply if the household effects concerned are used to furnish a new secondary residence, provided that the provisions of section 6.3(b) and 6.3(c) are complied with.

(c) Subject to section 6.4(d), any loan, giving as security, hiring out or transfer, whether for a consideration or free of charge, of the household effects themselves to a third person before the expiry of a period of two years from the date of acceptance of their entry for free circulation shall likewise give rise to a liability to pay the relevant duty under the same conditions as those referred to in section 6.4(a).

(d) The Director General may extend the period in section 6.4(c) up to 10 years in respect of valuable household effects.

Section 7
School Outfits, Scholastic Materials and other Scholastic
Household Effects

7.1 Outfits, scholastic materials and household effects representing the usual furnishings for a student's room and belonging to pupils or students coming to stay in Kosovo for the purpose of studying in Kosovo and intended for their personal use during the period of their studies shall be admitted free of import duty.

7.2 In this section:

(a) "Pupil" or "Student" means any person enrolled in an educational establishment in order to attend full-time the courses offered therein;

(b) "Outfit" means underwear or household linen as well as clothing, whether or not new; and

(c) "Scholastic materials" means objects and instruments (including calculators and computers) normally used by pupils or students for the purposes of their studies.

7.3 Relief under this section shall be granted at least once per scholastic year.

Section 8
Consignments of Negligible Value

8.1 Subject to section 8.3, any consignments made up of goods of negligible value dispatched direct from outside Kosovo to a consignee inside Kosovo shall be admitted free of import duty.

8.2 "Goods of negligible value" in this section means goods, the intrinsic value of which does not exceed a total of €2 per consignment.

8.3 Relief under this section shall not apply to the following:

- (a) Alcoholic products;
- (b) Perfumes and toilet waters; and
- (c) Tobacco or tobacco products.

Section 9
Consignments Sent by One Private Individual to Another

9.1 Subject to section 9.3 and 9.4, goods contained in consignments sent from a natural person outside Kosovo to another natural person living inside Kosovo shall be admitted free of import duty, provided that such importations are not of a commercial nature.

9.2 In this section, imported consignments are “not of a commercial nature” if they:

- (a) Are of an occasional nature;
- (b) Contain goods exclusively for the personal use of the consignee or his family, which do not by their nature or quantity reflect any commercial intent; and
- (c) Are sent to the consignee by the consignor free of payment of any kind.

9.3 Relief under this section shall apply to a value of €45 per consignment, including the value of goods referred to in section 9.4, except that where the total value per consignment of two or more items exceeds that amount, relief up to that amount shall be granted for such of the items as would, if imported separately, have been granted relief, it being understood that the value of an individual item cannot be split up.

9.4 Relief under this section shall be limited, per consignment, to the quantities given against each of the goods listed below:

- (a) Tobacco products:
 - (i) 50 cigarettes;
 - (ii) 25 cigarillos (cigars of a maximum weight of three grams each);
 - (iii) 10 cigars;
 - (iv) 50 grams of smoking tobacco; or
 - (v) A proportional assortment of these different products;
- (b) Alcohols and alcoholic beverages:

(i) Distilled beverages and spirits of an alcoholic strength by volume exceeding 22 % volume; non-denatured ethyl alcohol of 80 % volume and over: one litre; or

(ii) Distilled beverages and spirits, and aperitifs with a wine or alcoholic base, tafia, saké or similar beverages, of an alcoholic strength by volume not exceeding 22 % volume; sparkling wines, liqueur wines: one litre, or a proportional assortment of these different products; and

(iii) Still wines: two litres; and

(c) Perfumes:

(i) 50 grams; or

(ii) Toilet waters: 0.25 litre.

Section 10

Capital Goods and other Equipment Imported on the Transfer of Activities into Kosovo

10.1 Without prejudice to any measure in force with regard to industrial and commercial policy, and subject to section 10.3 to 10.7, the capital goods and other equipment belonging to undertakings which cease their activity outside of Kosovo and move to Kosovo in order to carry on a similar activity there, shall be admitted free of import duty, and where the undertaking transferred is an agricultural holding, its livestock shall also be admitted free of import duty.

10.2 In this section, “undertaking” means an independent economic unit of production or of the service industry.

10.3 Relief under this section shall be limited to capital goods and other equipment which:

(a) Except in special cases justified by the circumstances, have actually been used in the undertaking for a minimum of 12 months before the date on which the undertaking ceased to operate outside of Kosovo;

(b) Are intended to be used for the same purposes after the transfer;
and

(c) Are appropriate to the nature and size of the undertaking in question.

10.4 No relief under this section shall be granted to undertakings the transfer of which into Kosovo is consequent upon or is for the purpose of merging with, or being absorbed by, an undertaking established in Kosovo, without a new activity being set up.

10.5 No relief under this section shall be granted for:

(a) Means of transport which are not of the nature of instruments of production or of the service industry;

(b) Supplies of all kinds intended for human consumption or for animal feed;

(c) Fuel and stocks of raw materials or finished or semi-finished products; and

(d) Livestock in the possession of dealers.

10.6 Except where the Director General may in special cases otherwise permit, relief under this section shall be granted only for capital goods and other equipment entered for free circulation before the expiry of a period of 12 months from the date when the undertaking ceased its activities outside of Kosovo.

10.7 (a) Until 12 months have elapsed from the date on which their entry for free circulation was accepted, capital goods and other equipment which have been admitted free of import duty may not be lent, given as security, hired out or transferred, whether for a consideration or free of charge, without prior notification in writing to the Director General.

(b) The Director General may extend the period in section 10.7(a) up to 3 years in cases of hiring out or transfer where he considers that there is a risk of abuse.

(c) Any loan, giving as security, hiring out or transfer before the expiry of the period referred to in section 10.7(a) shall give rise to a liability to pay the relevant import duty on the goods concerned, at the rate applying on the date of such loan, giving as security, hiring out or transfer, on the basis of the type of goods and the customs value ascertained or accepted on that date by the Director General.

10.8 The provisions of this section shall also apply to capital goods and other equipment belonging to persons engaged in a liberal profession and to legal persons engaged in a non-profit making activity who transfer this activity into Kosovo.

Section 11

Products Obtained by Kosovo Farmers from Properties Outside of Kosovo

11.1 Subject to section 11.3 and 11.4, agricultural, stock-farming, beekeeping, horticultural and forestry products from a property located outside of but adjoining Kosovo, which is operated by an agricultural producer having his principal undertaking within Kosovo, and operating the land adjoining Kosovo, shall be admitted free of import duty.

11.2 To come within the relief provided for by section 11.1, stock-farming products must be derived from animals which originated in Kosovo or are in free circulation in Kosovo.

11.3 Relief under this section shall be limited to products which have not undergone any treatment other than that which normally follows their harvest or production.

11.4 Relief under this section shall be granted only for products brought into Kosovo by the agricultural producer or on his behalf.

11.5 The provisions of this section shall apply to the products of fishing or fish-farming activities carried out in the lakes or waterways shared by Kosovo and countries bordering it by fishermen from Kosovo, and to the products of hunting activities carried out on such lakes or waterways by sportsmen from Kosovo.

Section 12

Seeds, Fertilizers and Products for the Treatment of Soil and Crops in Kosovo Imported by Agricultural Producers from Outside Kosovo

12.1 Subject to section 12.2 and 12.3, seeds, fertilizers and products for the treatment of soil and crops, intended for use on property located in Kosovo but part of a property adjoining it but outside of Kosovo, and operated by an agricultural producer having his principal undertaking on that property outside, shall be admitted free of import duty.

12.2 Relief under this section shall be limited to:

(a) Only those quantities of seeds, fertilizers or other products required for the purpose of operating the property in Kosovo; and

(b) Those seeds, fertilizers or other products imported directly into Kosovo by the agricultural producer or on his behalf.

12.3 The Director General may refuse relief under this section if the authorities of the neighbouring territory on which the property adjoining Kosovo is situated do not provide reciprocal treatment.

Section 13
Educational, Scientific and Cultural Materials; Scientific
Instruments and Apparatus

13.1 The educational, scientific and cultural materials listed in Annex II to this Administrative Direction shall be admitted free of import duty whoever the consignee and whatever the intended use of such materials may be.

13.2 The educational, scientific and cultural materials listed in Annex III to this Administrative Direction shall be admitted free of import duty provided they are intended:

(a) Either for public educational, scientific or cultural establishments or organizations; or

(b) For the establishments or organizations in the categories specified opposite each article in column 3 of the said Annex, on condition that they have been approved by the Special Representative of the Secretary-General to receive such articles free of import duty.

13.3 Subject to section 13.5 to 13.9, scientific instruments and apparatus which are not included in section 13.2 shall be admitted free of import duty when they are imported exclusively for non-commercial purposes.

13.4 Relief under this section shall be limited to scientific instruments and apparatus which are intended for:

(a) Either public establishments principally engaged in education or scientific research and those departments of public establishments which are principally engaged in education or scientific research; or

(b) Private establishments principally engaged in education or scientific research and approved by the Special Representative of the Secretary-General to receive such articles free of import duty.

13.5 Relief under this section shall also apply to:

(a) Spare parts, components or accessories specifically suitable for scientific instruments or apparatus, provided that such spare parts, components or accessories are imported at the same time as such instruments or apparatus

or, where they are imported subsequently, that they can be identified as being intended for instruments or apparatus:

(i) Which have previously been admitted free of import duty, provided that such instruments or apparatus are still of a scientific nature at the time when relief is requested for the specific spare parts, components or accessories; or

(ii) Which would be entitled to relief at the time when such relief is requested for the specific spare parts, components or accessories; and

(b) Tools to be used for the maintenance, checking, calibration or repair of scientific instruments or apparatus, provided that these tools are imported at the same time as such instruments and apparatus or, where they are imported subsequently, that they can be identified as being intended for instruments or apparatus:

(i) Which have previously been admitted free of import duty, provided that such instruments or apparatus are still of a scientific nature at the time when relief is requested for the tools; or

(ii) Which would be entitled to relief at the time when such relief is requested for the tools.

13.6 In this section:

(a) “Scientific instrument or apparatus” means any instrument or apparatus which, by reason of its objective technical characteristics and the results which it makes possible to obtain, is mainly or exclusively suited to scientific activities; and

(b) “Imported for non-commercial purposes” shall be considered to apply to scientific instruments or apparatus intended to be used for non-profit-making scientific research or educational purposes.

13.7 Where the Director General is satisfied that the admission free of import duty of certain instruments or apparatus is detrimental to the interests of Kosovo industry in the production sector concerned, he shall exclude them from entitlement to relief.

13.8 (a) The articles referred to in section 13.2 and the scientific instruments or apparatus which have been admitted free of import duty in accordance with the conditions laid down in section 13.5 to 13.7 may not be

lent, hired out or transferred, whether for a consideration or free of charge, without prior notification in writing to the Director General.

(b) Should an article be lent, hired out or transferred to an establishment or organization entitled to benefit from relief pursuant to section 13.2 or 13.4, the relief shall continue to be granted provided the establishment or organisation uses the article, instrument or apparatus for purposes which confer the right to such relief. In other cases, loan, hiring out or transfer shall require the prior payment of import duty, at the rate applying on the date of the loan, hiring out or transfer, on the basis of the type of goods and the customs value ascertained or accepted on that date by the Director General.

13.9 (a) Establishments or organizations referred to in section 13.2 to 13.4 which cease to fulfil the conditions giving entitlement to relief, or which are proposing to use articles admitted free of import duty for purposes other than those provided for by those subsections shall notify the Director General in writing.

(b) Articles remaining in the possession of establishments or organizations which cease to fulfil the conditions giving entitlement to relief shall be liable to the relevant import duty at the rate applying on the date on which those conditions cease to be fulfilled, on the basis of the type of article and the customs value ascertained or accepted on that date by the Director General.

13.10 Articles used by the establishment or organization benefiting from the relief for purposes other than those provided for in section 13.2 to 13.4 shall be liable to the relevant import duty calculated as applicable on the date on which they are put to another use, on the basis of the type of articles and the customs value ascertained or accepted on that date by the Director General.

13.11 Section 13.7 to 13.9 shall also apply to the products referred to in section 13.5.

Section 14

Equipment Imported by or on behalf of a Scientific Research Establishment

14.1 Equipment imported for non-commercial purposes by or on behalf of a scientific research establishment or organization based outside Kosovo shall be admitted free of import duty.

14.2 Relief under this section shall be granted provided the equipment:

(a) Is intended for use by or with the agreement of the members or representatives of the establishments and organizations referred to in section 14.1 in the context and within the limits of scientific cooperation agreements the purpose of which is to carry out international scientific research programmes in scientific research establishments based in Kosovo and approved for that purpose by the Special Representative of the Secretary-General; and

(b) Remains the property of a natural or legal person resident outside Kosovo during its stay within Kosovo.

14.3 In this section:

(a) “Equipment” means instruments, apparatus, machines and their accessories including spare parts and tools specially designed for their maintenance, inspection, calibration or repair, used for the purpose of scientific research; and

(b) Equipment intended for use for the purpose of scientific research carried out for non-profit making purposes is considered to be “imported for non-commercial purposes”.

14.4 (a) Equipment referred to in this section which has been admitted free of import duty in accordance with the conditions laid down may not be lent, hired out or transferred, whether for a consideration or free of charge, without prior notification to the Director General.

(b) Should equipment be lent, hired out or transferred to an establishment or organization entitled to benefit from relief under this section, the relief shall continue to be granted provided the establishment or organization uses the equipment for purposes which confer the right to such relief. In other cases, and without prejudice to the application of section 13.3 to 13.5, any loan, hiring out or transfer shall be subject to prior payment of import duty, at the rate applying on the date of the loan, hiring out or transfer, on the basis of the type of equipment and the customs value ascertained or accepted on that date by the Director General.

(c) Establishments or organizations referred to in section 14.1 which no longer fulfil the conditions to qualify for relief or which are proposing to use equipment admitted free of import duty for purposes other than those provided for by that section shall so inform the Director General.

(d) Equipment used by establishments or organizations which cease to fulfil the conditions giving entitlement to relief shall be liable to the relevant import duty at the rate applying on the date on which those conditions cease to

be fulfilled, on the basis of the type of article and the customs value ascertained or accepted on that date by the Director General.

14.5 Without prejudice to section 13.3 to 13.5, any equipment used by the establishment or organization benefiting from the relief for purposes other than those provided for in section 14.1 shall be liable to the relevant import duty calculated as applicable on the date on which it is put to another use, on the basis of the type of equipment and the customs value ascertained or accepted on that date by the Director General.

Section 15
Laboratory Animals and Biological or Chemical Substances
Intended for Research

15.1 Relief from import duty shall be granted in respect of:

- (a) Animals specially prepared for laboratory use; and
- (b) Biological or chemical substances intended for research which are imported exclusively for non-commercial purposes.

15.2 Relief under this section shall be limited to animals and biological or chemical substances which are intended for:

- (a) Either public establishments principally engaged in education or scientific research and those departments of public establishments which are principally engaged in education or scientific research; or
- (b) Private establishments principally engaged in education or scientific research and authorized by the Special Representative of the Secretary-General to receive such articles free of import duty.

15.3. Substances referred to in section 15.1(b) may include only biological or chemical substances for which there is no equivalent production in Kosovo and which, on account of their specificity or degree of purity, are mainly or exclusively suited to scientific research.

Section 16
Therapeutic Substances of Human Origin and Blood-Grouping
and Tissue-Typing Reagents

16.1. Subject to section 16.3, the following shall be admitted free of import duty:

- (a) Therapeutic substances of human origin;
- (b) Blood-grouping reagents; and
- (c) Tissue-typing reagents.

16.2 In this section:

(a) “Therapeutic substances of human origin” means human blood and its derivatives (whole human blood, dried human plasma, human albumin and fixed solutions of human plasma protein, human immunoglobulin and human fibrinogen);

(b) “Blood-grouping reagents” means all reagents, whether of human, animal, plant or other origin used for blood-type grouping and for the detection of blood incompatibilities; and

(c) “Tissue-typing reagents” means all reagents whether of human, animal, plant or other origin used for the determination of human tissue-types.

16.3 Relief under this section shall be limited to products which:

(a) Are intended for institutions or laboratories approved for that purpose by the Special Representative of the Secretary-General, for use exclusively for non-commercial medical or scientific purposes;

(b) Are accompanied by a certificate of conformity issued by a duly authorized body outside of Kosovo; and

(c) Are in containers bearing a special label identifying them.

16.4 Relief under this section shall include the special packaging essential for the transport of therapeutic substances of human origin or blood-grouping or tissue typing reagents and also any solvents and accessories needed for their use which may be included in the consignments.

Section 17

Instruments and Apparatus Intended for Medical Research, Establishing Medical Diagnoses or Carrying Out Medical Treatment

17.1 Instruments and apparatus intended for medical research, establishing medical diagnoses or carrying out medical treatment which are donated either by a charitable or philanthropic organization or by a private individual to health authorities, hospital departments or medical research institutions approved for

that purpose by the Special Representative of the Secretary-General to receive such articles free of import duty, or which are purchased by such health authorities, hospitals or medical research institutions entirely with funds supplied by a charitable or philanthropic organization or with voluntary contributions, shall be admitted free of import duty, always provided that it is established that:

(a) The donation of the instruments or apparatus in question does not conceal any commercial intent on the part of the donor; and

(b) The donor is in no way connected with the manufacturer of the instruments or apparatus for which relief is requested.

17.2 Relief under this section shall also apply, subject to the same conditions, to:

(a) Spare parts, components or accessories specifically suitable for the above instruments or apparatus, provided that these spare parts, components or accessories are imported at the same time as such instruments and apparatus or, where they are imported subsequently, that they can be identified as being intended for instruments or apparatus previously admitted free of import duty; and

(b) Tools to be used for the maintenance, checking, calibration or repair of instruments or apparatus, provided that these tools are imported at the same time as such instruments and apparatus or, where they are imported subsequently, that they can be identified as being intended for instruments or apparatus previously admitted free of import duty.

17.3 Section 13.7 to 13.9 shall also apply to the instruments, apparatus and recipient bodies referred to in section 17.1.

Section 18

Reference Substances for the Quality Control of Medicinal Products

Consignments which contain samples of reference substances approved by the World Health Organization for the quality control of materials used in the manufacture of medicinal products and which are addressed to consignees authorized by the Special Representative of the Secretary-General to receive such consignments free of duty shall be admitted free of import duty.

Section 19

Pharmaceutical Products Used at International Sports Events

Pharmaceutical products for human or veterinary medical use by persons or animals coming from outside Kosovo to participate in international sports events organized in Kosovo shall, within the limits necessary to meet their requirements throughout their stay in Kosovo, be admitted free of import duty.

Section 20

Goods for Charitable or Philanthropic Organizations

20.1 Subject to section 20.4 and 20.5, the following shall be admitted free of import duty, in so far as this does not give rise to abuses or major distortions of competition:

(a) Basic necessities imported by Government organizations or other charitable or philanthropic organizations approved for that purpose by the Special Representative of the Secretary-General for distribution free of charge to needy persons;

(b) Goods of every description sent free of charge, by a person or an organization established outside of Kosovo, and without any commercial intent on the part of the sender, to Government organizations or other charitable or philanthropic organizations approved for that purpose by the Special Representative of the Secretary-General, to be used for fund-raising at occasional charity events for the benefit of needy persons; and

(c) Equipment and office materials sent free of charge, by a person or an organization established outside of Kosovo, and without any commercial intent on the part of the sender, to charitable or philanthropic organizations approved for that purpose by the Special Representative of the Secretary-General, to be used solely for the purpose of meeting their operating needs or carrying out their charitable or philanthropic aims.

20.2 In this section, “basic necessities” means those goods required to meet the immediate needs of human beings, for example food, medicine, clothing and bed-clothes.

20.3 No relief under this section shall be granted for:

(a) Alcoholic products;

(b) Tobacco or tobacco products;

- (c) Coffee and tea; and
- (d) Motor vehicles other than ambulances.

20.4 Relief under this section shall be granted only to organizations the accounting procedures of which enable the Director General to supervise their operations and which offer all the guarantees considered necessary.

20.5 (a) Any organization benefiting from relief under this section may not lend, hire out or transfer, whether for a consideration or free of charge, the goods and equipment referred to in section 20.1 for purposes other than those laid down in that section without prior notification to the Special Representative of the Secretary-General.

(b) Should goods and equipment be lent, hired out or transferred to an organization entitled to benefit from relief pursuant to section 20.1 to 20.4, the relief shall continue to be granted provided the latter uses the goods and equipment for purposes which confer the right to such relief. In other cases, loan, hiring out or transfer shall be subject to prior payment of import duty, at the rate applying on the date of the loan, hiring out or transfer, on the basis of the type of goods or equipment and the customs value ascertained or accepted on that date by the Director General.

20.6 (a) Organizations referred to in section 20.1 which cease to fulfil the conditions giving entitlement to relief, or which are proposing to use goods and equipment admitted free of import duty for purposes other than those provided for by that section, shall so inform the Director General.

(b) Goods and equipment remaining in the possession of organizations which cease to fulfil the conditions giving entitlement to relief under this section shall be liable to the relevant import duty at the rate applying on the date on which those conditions cease to be fulfilled, on the basis of the type of goods and equipment and the customs value as ascertained or accepted on that date by the Director General.

(c) Goods and equipment used by the organization benefiting from the relief for purposes other than those provided for in section 20.1 shall be liable to the relevant import duty at the rate applying on the date on which they are put to another use, on the basis of the type of goods and equipment and the customs value as ascertained or accepted on that date by the Director General.

Section 21

Articles Intended for the Blind and other Handicapped Persons

21.1 Articles specially designed for the educational, scientific or cultural advancement of blind persons, as specified in Annex IV to the present Administrative Direction, shall be admitted free of import duty.

21.2 (a) Articles specially designed for the educational, scientific or cultural advancement of blind persons, as specified in Annex V, shall be admitted free of import duty provided that they are imported by either:

(i) Blind persons themselves for their own use; or

(ii) Institutions or organizations concerned with the education of or the provision of assistance to the blind, approved by the Special Representative of the Secretary-General for the purpose of admission of these articles free of import duty.

(b) The relief under section 21.2(a) shall apply to spare parts, components or accessories specifically for the articles in question, and to the tools to be used for the maintenance, checking, calibration or repair of the said articles, provided that such spare parts, components, accessories or tools are imported at the same time as the said articles or, if imported subsequently, that they can be identified as being intended for articles previously admitted free of import duty, or which would be entitled to relief at the time when such relief is requested for the specific spare parts, components or accessories and tools in question.

21.3 (a) Articles specially designed for the education, employment, or social advancement of physically or mentally handicapped persons, other than blind persons, shall be admitted free of import duty where they are imported either:

(i) By handicapped persons themselves for their own use; or

(ii) By institutions or organizations that are principally engaged in the education of or the provision of assistance to handicapped persons and are authorized by the Special Representative of the Secretary-General to receive such articles free of import duty.

(b) The relief under section 21.3(a) shall apply to spare parts, components or accessories specifically for the articles in question, and to the tools to be used for the maintenance, checking, calibration or repair of the said articles provided that such spare parts, components, accessories or tools are imported at the same time as the said articles, or, where they are imported

subsequently, that they can be identified as being intended for articles which were previously admitted free of import duty, or which would be entitled to relief at the time when such relief is requested for the specific spare parts, components or accessories and tools in question.

21.4 (a) Vehicles or other methods of transport specially designed or adapted for the use of physically handicapped people, other than blind persons, including wheelchairs and motorized wheelchairs, shall be admitted free of import duty where they are imported either:

(i) By handicapped persons themselves for their own use; or

(ii) By institutions or organizations that are principally engaged in the provision of assistance to handicapped persons and are authorized by the Special Representative of the Secretary-General to receive such articles free of import duty.

(b) The Director General, after consultation with the Government, may by an Administrative Instruction lay down conditions upon the relief under section 21.4(a).

(c) The relief under section 21.4(a) shall apply to spare parts, components or accessories specifically for the articles in question, and to the tools to be used for the maintenance, checking, calibration or repair of the said articles provided that such spare parts, components, accessories or tools are imported at the same time as the said articles, or, where they are imported subsequently, that they can be identified as being intended for articles which were previously admitted free of import duty, or which would be entitled to relief at the time when such relief is requested for the specific spare parts, components or accessories and tools in question.

21.5 Where, after consultation with the Government, the Director General is satisfied that the admission free of import duty of articles under this section is detrimental to the interests of Kosovo industry in the production sector concerned, he may by an Administrative Instruction exclude them from entitlement to relief.

21.6 The direct grant of relief, for their own use, to a blind person or to any other handicapped person, as provided for in section 21.2(a)(i), 21.3(a)(i) and 21.4(a)(i) shall be subject to the condition that the person concerned has established his status as a blind or handicapped person entitled to such relief.

21.7 (a) Articles imported free of import duty by a person referred to in section 21.2, 21.3 and 21.4 may not be lent, hired out or transferred, whether

for a consideration or free of charge, without prior notification thereof to the Director General.

(b) Should an article be lent, hired out or transferred to a person, institution or organization entitled to benefit from relief pursuant to section 21.2, 21.3 and 21.4, the relief shall continue to be granted provided the person, institution or organization uses the article for purposes which confer the right of such relief. In other cases, loan, hiring out or transfer shall be subject to prior payment of import duty, at the rate applying on the date of the loan, hiring out or transfer, on the basis of the type of goods or equipment and the customs value ascertained or accepted on that date by the Director General.

21.8 (a) Articles imported by institutions or organizations eligible for relief in accordance with the conditions laid down in section 21.2, 21.3 and 21.4 may be lent, hired out or transferred, whether for a consideration or free of charge, by these institutions or organizations on a nonprofit-making basis to the blind and other handicapped persons with whom they are concerned, without payment of the corresponding customs duty.

(b) No loan, hiring out or transfer may be effected under conditions other than those provided for in section 21.8(a) unless the Director General has first been informed. Should an article be lent, hired out or transferred to a person, institution or organization entitled to benefit from relief pursuant to section 21.2, 21.3 and 21.4, the relief shall continue to be granted provided the person, institution or organization uses the article for purposes which confer the right of such relief. In other cases, the loan, hiring out or transfer shall be subject to prior payment of customs duty, at the rate applying on the date of the loan, hiring out or transfer, on the basis of the type of goods or equipment and the customs value ascertained or accepted on that date by the Director General.

21.9 (a) Institutions or organizations referred to in section 21.2, 21.3 and 21.4 which cease to fulfil the conditions giving entitlement to admission free of import duty under this section, or which are proposing to use articles admitted free of import duty for purposes other than those provided for by those subsections shall so inform the Director General.

(b) Articles remaining in the possession of institutions or organizations which cease to fulfil the conditions giving entitlement to relief under this section shall be liable to the relevant import duty at the rate applying on the date on which those conditions cease to be fulfilled, on the basis of the type of goods and the customs value ascertained or accepted on that date by the Director General.

(c) Articles used by the institution or organization benefiting from the relief for purposes other than those provided for in section 21.2, 21.3 and

21.4 shall be liable to the relevant import duty at the rate applying on the date on which they are put to another use, on the basis of the type of goods and the customs value ascertained or accepted on that date by the Director General.

Section 22

Articles Intended for the Benefit of Disaster Victims

22.1 Subject to section 22.3 and 22.7, goods imported by the Government or charitable or philanthropic organizations approved for that purpose by the Special Representative of the Secretary-General shall be admitted free of import duty where they are intended:

(a) For distribution free of charge to victims of disasters affecting Kosovo or any surrounding area; or

(b) To be made available free of charge to the victims of such disasters, while remaining the property of the organizations in question.

22.2 Goods imported for free circulation by disaster-relief agencies in order to meet their needs during the period of their activity shall be admitted free of import duty where they are intended:

(a) For distribution free of charge to victims of disasters affecting Kosovo or any surrounding area; or

(b) To be made available free of charge to the victims of such disasters, while remaining the property of the organizations in question.

22.3 No relief under this section shall be granted for materials and equipment intended for rebuilding disaster areas.

22.4 Relief under this section shall be granted only to organizations the accounting procedures of which enable the Director General to supervise their operations and which offer all the guarantees considered necessary.

22.5 (a) Organizations benefiting from the relief under this section may not lend, hire out or transfer, whether for consideration or free of charge, the goods referred to in section 22.1 under conditions other than those laid down in that section without prior notification thereof to the Director General.

(b) Should goods be lent, hired out or transferred to an organization itself entitled to benefit from relief pursuant to section 22.1 and 22.2, the relief shall continue to be granted, provided the latter uses the goods for purposes which confer the right to such relief. In other cases, the loan, hiring out or

transfer shall be subject to prior payment of import duty at the rate applying on the date of the loan, hiring out or transfer, on the basis of the type of goods and the customs value ascertained or accepted on that date by the Director General.

22.6 (a) The goods referred to in section 22.1(b), after they cease to be used by disaster victims, may not be lent, hired out or transferred, whether for a consideration or free of charge, without prior notification thereof to the Director General.

(b) Should goods be lent, hired out or transferred to an organization itself entitled to benefit from relief pursuant to section 22.1 and 22.2 or, if appropriate, to an organization entitled to benefit from relief pursuant to section 20.1(a), the relief shall continue to be granted, provided such organizations use them for purposes which confer the right to such relief. In other cases, the loan, hiring out or transfer shall be subject to prior payment of import duty at the rate applying on the date of the loan, hiring out or transfer, on the basis of the type of goods and the customs value ascertained or accepted on that date by the Director General.

22.7 (a) Organizations referred to in section 22.1 and 22.2 which cease to fulfil the conditions giving entitlement to relief, or which are proposing to use the goods admitted free of import duty for purposes other than those provided for by those subsections, shall so inform the Director General.

(b) In the case of goods remaining in the possession of organizations which cease to fulfil the conditions giving entitlement to relief, when these are transferred to an organization itself entitled to benefit from relief pursuant to section 22.1 and 22.2 or, if appropriate, to an organization entitled to benefit from relief pursuant to section 20.1(a), relief shall continue to be granted, provided the organization uses the goods in question for purposes which confer the right to such relief. In other cases, the goods shall be liable to the relevant import duty at the rate applying on the date on which those conditions cease to be fulfilled, on the basis of the type of goods and the customs value ascertained or accepted on that date by the Director General.

(c) Goods used by the organization benefiting from the relief for purposes other than those provided for in section 22.1 and 22.2 shall be liable to the relevant import duty at the rate applying on the date on which they are put to another use, on the basis of the type of goods and the customs value ascertained or accepted on that date by the Director General.

Section 23
Honorary Decorations or Awards

Where the Director General is satisfied as to the use of the articles in question, and provided the operations involved are not in any way of a commercial character, the following shall be admitted free of import duty:

(a) Decorations conferred by governments outside Kosovo on persons whose place of residence is in Kosovo;

(b) Cups, medals and similar articles of an essentially symbolic nature which, having been awarded outside Kosovo to persons having their place of residence in Kosovo as a tribute to their activities in fields such as the arts, the sciences, sport or the public service or as in recognition for merit at a particular event, are imported into Kosovo by such persons themselves;

(c) Cups, medals and similar articles of an essentially symbolic nature which are given free of charge by authorities or persons outside Kosovo to be presented in Kosovo for the same purposes as those referred to in section 22(b); and

(d) Awards, trophies and souvenirs of a symbolic nature and of limited value intended for distribution free of charge to persons resident outside of Kosovo at business conferences or similar international events; their nature, unitary value or other features, being as to indicate that they are not being imported for commercial reasons.

Section 24
Presents Received in the Context of International Relations

24.1 Subject to section 24.2 and 24.3, the following shall be admitted free of import duty:

(a) Goods imported into Kosovo by persons who have paid an official visit outside of Kosovo and who have received the goods as gifts from the host authorities;

(b) Goods imported into Kosovo by persons coming to pay an official visit in Kosovo and who intend to offer the goods as gifts to the host authorities; and

(c) Goods sent as gifts, in token of friendship or goodwill, by an official body, public authority or group, carrying on an activity in the public interest which is located outside of Kosovo, to an official body, public

authority or group carrying on an activity in the public interest which is located inside Kosovo and approved by the Special Representative of the Secretary-General to receive such articles free of import duty.

24.2 No relief under this section shall be granted for alcoholic products, tobacco or tobacco products.

24.3 Relief under this section shall be granted only:

(a) Where the articles intended as gifts are offered on an occasional basis;

(b) Where they do not, by their nature, value or quantity, reflect any commercial interest; and

(c) If they are not used for commercial purposes.

Section 25

Gifts or Items for Heads of State or Government

25.1 Subject to such limits and under such conditions as may be imposed generally or in specific cases by the Special Representative of the Secretary-General, the following shall be admitted free of import duty:

(a) Gifts for visiting Heads of State or Government; and

(b) Goods to be used or consumed by Heads of State, or persons officially representing them, during their official stay in Kosovo.

25.2 The Director General may also grant relief under this section to persons enjoying prerogatives under international law analogous to those enjoyed by Heads of State or Government.

Section 26

Goods Imported for Trade Promotion Purposes, Samples of Goods of Negligible Value

26.1 Without prejudice to section 28.1(a), samples of goods which are of negligible value and can be used only to solicit orders for goods of the type they represent with a view to their being imported into Kosovo shall be admitted free of import duty.

26.2 The Director General may require that certain articles, to qualify for relief under this section, be rendered permanently unusable by being torn, perforated, or clearly and indelibly marked, or by any other process, provided such operation does not destroy their character as samples.

26.3 In this section, “samples of goods” means any article representing a type of goods whose manner of presentation and quantity, for goods of the same type or quality, rule out its use for any purpose other than that of seeking orders.

Section 27
Goods Imported for Trade Promotion Purposes,
Printed Matter and Advertising Material

27.1 Subject to section 27.2, printed advertising matter such as catalogues, price lists, directions for use or brochures shall be admitted free of import duty, provided that they relate to:

- (a) Goods for sale or hire; or
- (b) Transport, commercial insurance or banking services offered by a person established outside of Kosovo.

27.2 Relief under this section shall be limited to printed advertisements which fulfil the following conditions:

- (a) The printed matter clearly displays the name of the undertaking which produces, sells or hires out the goods, or which offers the services to which it refers;
- (b) Each consignment contains no more than one document or a single copy of each document, if it is made up of several documents. Consignments comprising several copies of the same document may nevertheless be granted relief, provided their total gross weight does not exceed one kilogram; and
- (c) The printed matter is not part of grouped consignments from the same consignor to the same consignee.

27.3 Articles for advertising purposes, of no intrinsic commercial value, sent free of charge by suppliers to their customers, which, apart from their advertising function, are not capable of being used otherwise, shall also be admitted free of import duty.

Section 28
Goods Imported for Trade Promotion Purposes,
Products Used or Consumed at a Trade Fair or Similar Event

28.1 Subject to section 28.3 to 28.6, the following shall be admitted free of import duty:

(a) Small representative samples of goods manufactured outside of Kosovo intended for a trade fair or similar event;

(b) Goods imported solely in order to be demonstrated or in order to demonstrate machines and apparatus, manufactured outside of Kosovo and displayed at a trade fair or similar event;

(c) Various materials of little value such as paints, varnishes, wallpaper, etc., used in the building, fitting-out and decoration of temporary stands occupied by representatives of countries outside of Kosovo at a trade fair or similar event, which are destroyed by being used; and

(d) Printed matter, catalogues, prospectuses, price lists, advertising posters, calendars, whether or not illustrated, unframed photographs and other articles supplied free of charge in order to advertise goods manufactured outside of Kosovo and displayed at a trade fair or similar event.

28.2 In this section, “trade fair or similar event” means:

(a) Exhibitions, fairs, shows and similar events connected with trade, industry, agriculture or handicrafts;

(b) Exhibitions and events held mainly for charitable reasons;

(c) Exhibitions and events held mainly for scientific, technical, handicraft, artistic, educational or cultural, or sporting reasons, for religious reasons or for reasons of worship, trade union activity or tourism, or in order to promote international understanding;

(d) Meetings of representatives of international organizations or collective bodies; and

(e) Official or commemorative ceremonies and gatherings; but not exhibitions staged for private purposes in commercial stores or premises to sell goods from outside Kosovo.

28.3 Relief under this section shall be limited to samples which:

(a) Are imported free of charge as such from outside Kosovo or are obtained at the exhibition from goods imported in bulk from there;

(b) Are exclusively distributed free of charge to the public at the exhibition for use or consumption by the persons to whom they have been offered;

(c) Are identifiable as advertising samples of low unitary value;

(d) Are not easily marketable and, where appropriate, are packaged in such a way that the quantity of the item involved is lower than the smallest quantity of the same item actually sold on the market;

(e) In the case of foodstuffs and beverages not packaged as mentioned in (d), are consumed on the spot at the exhibition; and

(f) In their total value and quantity, are appropriate to the nature of the exhibition, the number of visitors and the extent of the exhibitor's participation.

28.4 Relief under section 28.1(b) shall be limited to goods which are:

(a) Consumed or destroyed at the exhibition; and

(b) Are appropriate, in their total value and quantity, to the nature of the exhibition, the number of visitors and the extent of the exhibitor's participation.

28.5 Relief under section 28.1(d) shall be limited to printed matter and articles for advertising purposes which:

(a) Are intended exclusively to be distributed free of charge to the public at the place where the exhibition is held; and

(b) In their total value and quantity, are appropriate to the nature of the exhibition, the number of visitors and the extent of the exhibitor's participation.

28.6 The relief referred to in section 28.1(a) and (b) shall not be granted for:

(a) Alcoholic products;

(b) Tobacco or tobacco products; and

(c) Fuels, whether solid, liquid or gaseous.

Section 29
Goods Imported for Examination, Analysis or Test Purposes

29.1 Subject to section 29.2 to 29.7, goods which are to undergo examination, analysis or tests to determine their composition, quality or other technical characteristics for purposes of information or industrial or commercial research shall be admitted free of import duty.

29.2 Without prejudice to section 29.5, relief under this section shall be granted only on condition that the goods to be examined, analyzed or tested are completely used up or destroyed in the course of the examination, analysis or testing.

29.3 Goods used in examination, analysis or tests which in themselves constitute sales promotion operations shall not enjoy relief.

29.4 Relief under this section shall be granted only in respect of the quantities of goods which are strictly necessary for the purpose for which they are imported. These quantities shall in each case be determined by the Director General, taking into account the said purpose.

29.5 (a) Relief under this section shall cover goods which are not completely used up or destroyed during examination, analysis or testing, provided that the products remaining are, with the agreement and under the supervision of the Director General:

- (i) Completely destroyed or rendered commercially valueless on completion of examination, analysis or testing;
- (ii) Surrendered to the State without causing it any expense; or
- (iii) Exported outside Kosovo.

(b) Under this section, “products remaining” means products resulting from the examination, analysis or tests or goods not actually used.

29.6 Save where section 29.5(a) is applied, products remaining at the end of the examinations, analyses or tests referred to in section 29.1 shall be subject to the relevant import duty at the rate applying on the date of completion of the examinations, analyses or tests, on the basis of the type of goods and the customs value ascertained or accepted on that date by the Director General. However, the interested party may, with the agreement and under the supervision of the Director General, convert products remaining to waste or scrap. In this case, the import duty shall be those applying to such waste or scrap at the time of conversion.

29.7 The period within which the examinations, analyses or tests must be carried out and the administrative formalities to be completed in order to ensure the use of the goods for the purposes intended shall be determined by the Director General.

Section 30
Consignments Sent to Organizations Protecting Copyrights
or Industrial and Commercial Patent Rights

Trademarks, patterns or designs and their supporting documents, as well as applications for patents for inventions or the like, to be submitted to the bodies competent to deal with the protection of copyrights or the protection of industrial or commercial patent rights, shall be admitted free of import duty.

Section 31
Tourist Information Literature

Without prejudice to section 13.1 to 13.11, the following shall be admitted free of import duty:

(a) Documentation (leaflets, brochures, books, magazines, guidebooks, posters whether or not framed, unframed photographs and photographic enlargements, maps whether or not illustrated, window transparencies, and illustrated calendars) intended to be distributed free of charge and the principal purpose of which is to encourage the public to visit foreign countries, in particular in order to attend cultural, tourist, sporting, religious or trade or professional meetings or events, provided that such literature contains not more than 25 % of private commercial advertising matter, excluding all private commercial advertising for firms in Kosovo, and that the general nature of its promotional aims is evident;

(b) Foreign hotel lists and yearbooks published by the official tourist agencies, or under their auspices, and timetables for foreign transport services, where such literature is intended to be distributed free of charge and contains not more than 25 % of private commercial advertising, excluding all private commercial advertising for firms in Kosovo; and

(c) Reference material supplied to accredited representatives or correspondents appointed by official national tourist agencies and not intended for distribution, viz. yearbooks, lists of telephone or telex numbers, hotel lists, fairs catalogues, specimens of craft goods of negligible value, and literature on museums, universities, spas or other similar establishments.

Section 32
Miscellaneous Documents and Articles

The following shall be admitted free of import duty:

- (a) Documents sent free of charge to the public services of Kosovo;
- (b) Publications of foreign governments and publications of official international bodies intended for distribution without charge;
- (c) Ballot papers for elections organized by bodies set up outside Kosovo;
- (d) Objects to be submitted as evidence or for like purposes to the courts or other official agencies of Kosovo;
- (e) Specimen signatures and printed circulars concerning signatures sent as part of customary exchanges of information between public services or banking establishments;
- (f) Official printed matter sent to the Banking and Payments Authority of Kosovo;
- (g) Reports, statements, notes, prospectuses, application forms and other documents drawn up by companies registered outside Kosovo and sent to the bearers or subscribers of securities issued by such companies;
- (h) Recorded media (punched cards, sound recordings, microfilms, etc.) used for the transmission of information sent free of charge to the addressee, in so far as admission free of import duty does not give rise to abuses or to major distortions of competition;
- (i) Files, archives, printed forms and other documents to be used in international meetings, conferences or congresses, and reports on such gatherings;
- (j) Plans, technical drawings, traced designs, descriptions and other similar documents imported with a view to obtaining or fulfilling orders outside of Kosovo or to participating in a competition held in Kosovo;
- (k) Documents to be used in examinations held in Kosovo by institutions set up outside of Kosovo;
- (l) Printed forms to be used as official documents in the international movement of vehicles or goods, within the framework of international conventions;

(m) Printed forms, labels, tickets and similar documents sent by transport undertakings or by undertakings of the hotel industry outside of Kosovo to travel agencies set up in Kosovo;

(n) Printed forms and tickets, bills of lading, way-bills and other commercial or office documents which have been used;

(o) Official printed forms from countries outside Kosovo or international authorities, and printed matter conforming to international standards sent for distribution by foreign associations to corresponding associations located in Kosovo;

(p) Photographs, slides and stereotype mats for photographs, whether or not captioned, sent to press agencies or newspaper or magazine publishers; and

(q) Tax and similar stamps proving payment of charges outside Kosovo.

Section 33

Ancillary Materials for the Stowage and Protection of Goods During Their Transport

The various materials such as rope, straw, cloth, paper and cardboard, wood and plastics which are used for the stowage and protection, including heat protection, of goods during their transport to Kosovo, not normally reusable, shall be admitted free of import duty.

Section 34

Litter, Fodder and Feedstuff for Animals During Their Transport

Litter, fodder and feedstuff of any description put on board the means of transport used to convey animals to Kosovo, for the purpose of distribution to the said animals during the journey, shall be admitted free of import duty.

Section 35

Fuel and Lubricants Present in Land Motor Vehicles and Special Containers

35.1 Subject to section 35.3 to 35.5:

- (a) Fuel contained in the standard tanks of:
 - (i) Private and commercial motor vehicles and motor cycles;
 - and
 - (ii) Special containers;

entering Kosovo; and

(b) Fuel contained in portable tanks carried by private motor vehicles and motor cycles, with a maximum of 10 litres per vehicle;

shall be admitted free of import duty.

35.2 In this section:

(a) “Commercial motor vehicle” means any motorized road vehicle (including tractors with or without trailers) which by its type of construction and its equipment is designed for and capable of transporting, whether for payment or not:

- (i) More than nine persons including the driver;
- (ii) Goods; and
- (iii) Any road vehicle for a special purpose other than transport as such;

(b) “Private motor vehicle” means any motor vehicle not covered by the definition of commercial motor vehicle;

(c) “Standard tanks” means:

- (i) The tanks permanently fixed by the manufacturer to all motor vehicles of the same type as the vehicle in question and whose permanent fitting enables fuel to be used directly, both for the purpose of propulsion and, where appropriate, for the operation, during transport, of refrigeration systems and other systems. Gas tanks fitted to motor vehicles designed for the direct use of gas as a fuel and tanks fitted to

the other systems with which the vehicle may be equipped shall also be considered to be standard tanks; and

(ii) Tanks permanently fixed by the manufacturer to all containers of the same type as the container in question and whose permanent fitting enables fuel to be used directly for the operation, during transport, of the refrigeration systems and other systems with which special containers are equipped; and

(d) “Special container” means any container fitted with specially designed apparatus for refrigeration systems, oxygenation systems, thermal insulation systems, or other systems.

35.3 As regards the fuel contained in the standard tanks of commercial motor vehicles and special containers, the limit of the relief shall be 200 litres per vehicle, per special container and per journey.

35.4 Fuel admitted free of import duty under section 35.1 to 35.3 may not be used in a vehicle other than that in which it was imported nor be removed from that vehicle and stored, except during necessary repairs to that vehicle, nor be transferred, whether for a consideration or free of charge, by the person benefiting from the relief. Non-compliance shall give rise to a liability for the import duty relating to the products in question at the rate in force on the date of such non-compliance, on the basis of the type of goods and the customs value ascertained or accepted on that date by the Director General.

35.5 The relief referred to in section 35.1 and 35.2 shall also apply to the lubricants present in the motor vehicles and required for their normal operation during the journey in question.

Section 36

Materials for the Construction, Upkeep or Ornamentation of Memorials to, or Cemeteries for, War Victims

Goods of every description, imported by organizations authorized for this purpose by the Special Representative of the Secretary-General, to be used for the construction, upkeep or ornamentation of cemeteries and tombs of, and memorials to, non-Kosovo war victims, who are buried in Kosovo, shall be admitted free of import duty.

Section 37

Coffins, Funerary Urns and Ornamental Funerary Articles

The following shall be admitted free of import duty:

(a) Coffins containing bodies and urns containing the ashes of deceased persons, as well as the flowers, funeral wreaths and other ornamental objects normally accompanying them; and

(b) Flowers, wreaths and other ornamental objects brought by persons resident outside of Kosovo attending a funeral or coming to decorate graves in Kosovo, provided these importations do not reflect, by either their nature or their quantity, any commercial intent.

Section 38

Derogation

Nothing in the present Administrative Direction shall derogate from any privilege or immunity granted to a person under the applicable law, or granted to an entitled person pursuant to the Convention on the Privileges and Immunities of the United Nations, adopted by the General Assembly of the United Nations on 13 February 1946.

Section 39

Entry into Force

40.1 (a) The present Administrative Direction shall, with the exception of sections 6 and 10 to 15, enter into force on 14 September 2004.

(b) Sections 6 and 10 to 15 of the present Administrative Direction shall enter into force on the dates to be specified by the SRSG in a subsequent Administrative Direction upon recommendation of the Director General after consulting the Government.

Søren Jessen-Petersen
Special Representative of the Secretary-General

Annex I**Customs Value and Quantitative Limits per Traveller**

In respect of the goods listed below, the exemption referred to in section 2.1 shall apply subject to the following customs value and quantitative limits per traveller, per day:

1. Goods of a non-commercial nature, including presents and souvenirs, contained in traveller's personal luggage and not exceeding a customs value of 175 (one hundred and seventy-five) euros, and
2. The following allowances:
 - (a) Tobacco products¹:
 - (i) 200 cigarettes; or
 - (ii) 100 cigarillos; or
 - (iii) 50 cigars; or
 - (iv) 250 grams of tobacco; or
 - (v) A proportional assortment of these different products;
 - (b) Alcoholic beverages¹:
 - (i) 1 litre of spirits or strong liqueurs over 22% volume; or
 - (ii) 2 litres of fortified wine, sparkling wine or other liqueurs; and
 - (iii) 2 litres of still table wine; and
 - (c) Perfumes and toilet water;
 - (i) 60 cc/ml of perfume; and
 - (ii) 250 cc/ml of toilet water.

¹Travellers under 17 years of age are not entitled to import these goods

Annex II**A. Books, publications and documents**

CN code	Description
3705	Photographic plates and film, exposed and developed, other than cinematographic film:
ex 3705 20 00	Microfilms of books, children's picture books and drawing or painting books, school exercise books (workbooks), crossword-puzzle books, newspapers and periodicals, printed documents or reports of a non-commercial character, and of loose illustrations, printed pages and reproduction proofs for the production of books
ex 3705 10 00	Reproduction films for the production of books
ex 3705 90 00	
4903 00 00	Children's picture, drawing or colouring books
4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed: - Other:
ex 4905 99 00	- - Other: - Maps, charts and diagrams of interest in scientific fields such as geology, zoology, botany, mineralogy, palaeontology, archaeology, ethnology, meteorology, climatology and geophysics
ex 4906 00 00	Architectural, industrial or engineering plans and designs and reproductions thereof
4911	Other printed matter, including pictures and photographs:
4911 10	- Trade advertising material, commercial catalogues and the like:
ex 4911 10 90	- - Other: - Catalogues of books and publications, being books and publications offered for sale by publishers or booksellers established outside Kosovo - Catalogues of films, recording or other visual and auditory materials of an educational, scientific or cultural character

<p>ex 4911 99 00</p>	<ul style="list-style-type: none"> - Posters for the promotion of tourism and tourist publications, brochures, guidebooks, timetables, pamphlets and like publications, whether or not illustrated, including those published by private concerns, designed to encourage the public to travel outside Kosovo, including microcopies of such articles - Bibliographical information material for distribution free of charge ⁽¹⁾ - Other: <p>- - Other:</p> <ul style="list-style-type: none"> - Loose illustrations, printed pages and reproduction proofs to be used for the production of books, including microcopies of such articles ⁽¹⁾ - Microcopies of books, children's picture books and drawing or painting books, school exercise books (workbooks), crossword puzzle books, newspapers and periodicals and of documents or reports of a noncommercial character ⁽¹⁾ - Publications designed to encourage the public to study outside Kosovo, including microcopies of such publications ⁽¹⁾ - Meteorological and geophysical diagrams
<p>9023 00</p>	<p>Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses:</p>
<p>ex 9023 00 80</p>	<p>- Other:</p> <ul style="list-style-type: none"> - Maps and charts in relief of interest in scientific fields such as geology, zoology, botany, mineralogy, paleontology, archaeology, ethnology, meteorology, climatology and geophysics

(1) The exemption shall not, however, apply to articles in which the advertising covers more than 25 % of the surface. In the case of publications and posters for the promotion of tourism, this percentage applies only to private commercial publicity.

B. Visual and auditory materials of an educational, scientific or cultural character produced by the United Nations etc.

The articles listed in Annex III(A) produced by the United Nations or any of its specialized agencies.

Annex III**A. Visual and auditory materials of an educational, scientific or cultural character (general)**

CN code	Description	Beneficiary establishment or organisation
3704 00	Photographic plates, film, paper, paperboard and textiles, exposed but not developed:	All categories- All organizations (including broadcasting and television organizations), institutions or associations approved by the Special Representative of the Secretary-General for the purpose of admission free of import duty of these goods
ex 3704 00 10	- Plates and film: - Cinematograph film, positives, of an educational, scientific or cultural character	
ex 3705	Photographic plates and film, exposed and developed, other than cinematographic film: - Of an educational, scientific or cultural character	
3706	Cinematographic film, exposed and developed, whether or not incorporating soundtrack or consisting only of soundtrack:	
3706 10	- Of a width of 35 mm or more: - - Other:	
ex 3706 10 99	- - - Other positives: - Newsreels (with or without sound track) depicting events of current news value at the time of importation, and imported up to a limit of two copies of each subject for copying purposes - Archival film material (with or without sound track) intended for use in connection with newsreel films - Recreational films particularly suited for children and young people - Other films of educational, scientific or cultural character	
3706 90	- Other:	

<p>ex 3706 90 51 ex 3706 90 91 ex 3706 90 99</p>	<p>-- Other: -- - Other positives: - Newsreels (with or without sound track) depicting events of current news value at the time of importation, and imported up to a limit of two copies of each subject for copying purposes - Archival film material (with or without sound track) intended for use in connection with newsreel films - Recreational films particularly suited for children and young people - Other films of educational, scientific or cultural character</p>	<p>All categories- All organizations (including broadcasting and television organizations), institutions or associations approved by the Special Representative of the Secretary-General for the purpose of admission free of import duty of these goods</p>
<p>4911</p>	<p>Other printed matter, including printed pictures and photographs: - Other:</p>	
<p>ex 4911 99 00</p>	<p>-- Other: - Microcards or other information storage media required in computerized information and documentation services of an educational, scientific or cultural character - Wall charts designed solely for demonstration and education</p>	
<p>ex 8524</p>	<p>Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37: - Of an educational, scientific or cultural character</p>	
<p>ex 9023 00</p>	<p>Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses: - Patterns, models and wall charts of an educational, scientific or cultural character, designed solely for demonstration and education - Mock-ups or visualizations of abstract concepts such as molecular structures or mathematical formulae</p>	
<p>Various</p>	<p>Holograms for laser projection</p>	

	<p>Multi-media kits</p> <p>Materials for programmed instructions, including materials in kit form with the corresponding printed materials</p>	<p>All categories- All organizations (including broadcasting and television organizations), institutions or associations approved by the Special Representative of the Secretary-General for the purpose of admission free of import duty of these goods</p>
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B. Collector's pieces and works of art of an educational, scientific or cultural character

CN code	Description	Beneficiary establishment or organisation
Various	Collectors' pieces and works of art, not intended for sale	Galleries, museums and other institutions approved by the Special Representative of the Secretary-General for the purpose of admission free of import duty of these goods

Annex IV**Articles specially designed for the educational, scientific or cultural advancement of blind persons (without restriction)**

CN code	Description
4911	Other printed matter, including printed pictures and photographs:
4911 10	- Trade advertising material, commercial catalogues and the like:
ex 4911 10 90	- - Other:
	- In relief for the blind and partially sighted
	- Other:
4911 91	- - Pictures, designs and photographs:
ex 4911 91 80	- - - Other:
	- In relief for the blind and partially sighted
ex 4911 99 00	- - Other:
	- In relief for the blind and partially sighted

Annex V**Articles specially designed for the educational, scientific or cultural advancement of blind persons (restricted importers)**

CN code	Description
<p>4802</p> <p>ex 4802 55 00</p> <p>ex 4802 56</p> <p>ex 4802 57 00</p> <p>ex 4802 58</p> <p>ex 4802 61</p> <p>ex 4802 62</p> <p>ex 4802 69</p>	<p>Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch-tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading No 4801 or 4803; handmade paper and paperboard:</p> <p>- Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres:</p> <p>- - Weighing 40 g/m2 or more but not more than 150 g/m2</p> <p>- Braille paper</p> <p>- - Weighing more than 150 g/m2:</p> <p>- Braille paper</p> <p>- Other paper and paperboard of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical process or chemi-mechanical process:</p> <p>- - In rolls:</p> <p>- Braille paper</p> <p>- - In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:</p> <p>- Braille paper</p> <p>- - Other:</p> <p>- Braille paper</p>
4805	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in note 3 to this chapter:

	- Other:
4805 91	- - Weighing 150 g/m ² or less:
	- - - Other:
	- - - - Other:
ex 4805 91 99	- Braille paper
4805 92	- - Weighing more than 150 g/m ² but less than 225 g/m ² :
	- - - Other:
ex 4805 92 99	- - - - Other:
	- Braille paper
4805 93	- - Weighing 225 g/m ² or more:
	- - - Other:
ex 4805 93 99	- - - - Other:
	- Braille paper
4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres:
4823 90	- Other:
	- - Other:
	- - - Other paper and paperboard, of a kind used for writing, printing or other graphic purposes:
ex 4823 90 12	- - - - Printed, embossed or perforated:
	- Braille paper
ex 4823 90 14	- - - - Other:
	- Braille paper
ex 6602 00 00	Walking sticks, seat-sticks, whips, riding-crops and the like:
	- White canes for the blind and partially sighted

ex 8469	<p>Typewriters, other than printers of heading 8471; word-processing machines:</p> <ul style="list-style-type: none"> - Adapted for use by the blind and partially sighted
ex 8471	<p>Automatic data-processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included:</p> <ul style="list-style-type: none"> - Equipment for the mechanical production of Braille and recorded material for the blind
ex 8519	<p>Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device:</p> <ul style="list-style-type: none"> - Record-players and cassette players specially designed or adapted for the blind and partially sighted
ex 8524	<p>Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:</p> <ul style="list-style-type: none"> - Talking books - Magnetic tapes and cassettes for the production of Braille and talking books
9013	<p>Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this chapter:</p>
ex 9013 80	<p>- Other devices, appliances and instruments:</p> <ul style="list-style-type: none"> - Television enlargers for the blind and partially sighted
9021	<p>Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability:</p>
9021 90	<p>- Other:</p>
ex 9021 90 90	<p>- - Other:</p>

		<ul style="list-style-type: none"> - Electronic orientator and obstacle detector appliances for the blind and partially sighted - Television enlargers for the blind and partially sighted - Electronic reading machines for the blind and partially sighted
	9023 00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses:
ex	9023 00 80	<ul style="list-style-type: none"> - Other: - Teaching aids and apparatus specifically designed for the use of the blind and partially sighted
ex	9102	<p>Wristwatches, pocket-watches and other watches, including stop-watches, other than those of heading No 9101:</p> <ul style="list-style-type: none"> - Braille watches with cases other than of precious metals
	9504	Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment:
	9504 90	- Other:
ex	9504 90 90	<ul style="list-style-type: none"> - - Other: - Tables games and accessories specially adapted for the use of the blind and partially sighted
	Various	All other articles specially designed for the education, scientific or cultural advancement of the blind and partially sighted