

**GUIDELINES
ON
PROCESSING
UNDER
CUSTOMS
CONTROL**

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1. Introduction and overview

1.1 What are these guidelines about?

They explain the customs procedure called Processing under Customs Control (PCC).

By placing imported goods under the PCC procedure for further processing in Kosovo, relief from import duty may be obtained when the processed goods are declared for free circulation. These guidelines explain the purpose of the procedure and the conditions under which duty relief may be claimed.

1.2 The purpose of Processing under Customs Control (PCC)

The customs tariff is organised in such a way that, in most cases, manufactured goods carry higher rates of duty than the raw materials or components from which they are manufactured. In some cases however, finished products attract a lower rate of duty than the goods from which they are made. In some cases these tariff anomalies tend to make it more economical to import finished products directly from outside Kosovo, than to import the raw materials or components and manufacture the products in Kosovo.

The PCC procedure is a trade facilitation measure, intended to encourage processing in Kosovo by allowing certain raw materials or components to be imported under a duty suspension procedure. After processing, the processed products may be declared for free circulation at the lower rate that applies to them rather than the rate which applies to the raw materials.

1.3 The law

The law on PCC is contained in Customs Code of Kosovo and in the Administrative Instruction No. 8 of 10 June 2004 which lay down provisions for customs procedures.

These guidelines are not the law. It is UNMIK Custom's view of the law and nothing in this notice takes the place of the law.

Anyone who makes a false declaration, or gives untrue information about goods imported or processed under this procedure may be liable to penalties under the Customs Code of Kosovo.

1.4 How PCC works

Using the PCC procedure, a person can:

- import goods from outside Kosovo with all import duties suspended;
- process them in his own premises, or have them processed for him; and
- pay duty at the rate which applies to the processed products (rather than the import goods) when he puts them into free circulation.

That person will normally save money if the rate of duty on the processed products is less than the rate on the import goods.

If the duty rate on the import goods and processed products are the same there is no duty advantage therefore PCC should not be used. Goods may be imported directly to the PCC procedure, or be transferred into PCC from another customs procedure, such as customs warehousing. Before entering goods to PCC a person must be authorised to use the procedure.

1.5 Eligible persons

To place goods under the procedure a person must be:

- established in Kosovo;
- the person carrying out the processing operations or arranging for them to be carried out; and
- authorised by UNMIK Customs to use the procedure.

Persons established in Kosovo means:

- in the case of a natural person, any person who is normally resident in Kosovo, and
- in the case of a legal person or an association of persons, any such person that has its registered office, central headquarters or a permanent business establishment in Kosovo.

A person may arrange for someone else to carry out the processing operations on his behalf, but, as the authorisation holder, he is responsible for paying any duty due on the import or processed goods.

1.6 Eligible processing

UNMIK Customs can only authorise processing operations where:

- it can be established that the processed products are obtained from the import goods;
- it would not be economically viable to restore the processed goods to their original condition; and
- use of the procedure enables processing activity to be created or maintained in Kosovo without harming the essential interests of Kosovo producers of similar goods.

Subject to the above conditions, under the PCC procedure any type of goods may undergo any type of processing which leads to products which are subject to a lower amount of import duties than that applicable to the import goods.

PCC may also apply for goods which have to undergo operations to ensure their compliance with technical requirements prior to release for free circulation. It does not apply to goods imported to specific specifications for example computers which are subsequently found not to comply with the individual specification requested.

Packaging Materials - if the final processed product is to be packed into jars/bottles/cartons for retail sale and this forms part of the whole processing operation then these may be included in any application.

1.7 Declaring IPR goods under PCC

A person may be able to enter the by-products of an inward processing (IPR) into PCC, (for example, to recover materials used in the IPR processing), but he may place the compensating products of an IPR processing under PCC only if the IPR import goods in their original state would have been eligible for PCC.

2. PCC conditions

2.1 Identifying the processed goods

In theory, where there is a duty advantage obtainable on the processed products, any processing can be undertaken on any type of goods. However, UNMIK Customs can grant authorisation only for processing operations which involve changing the import goods in such a way that it would not be economically viable for them to be restored to their original condition at import.

It must also be possible for the import goods to be identified in the processed products. Where this is not practical, the processor must be able to show by documentary evidence that the import goods have been used to produce the processed products. He may use commercial documents such as invoices and correspondence, serial numbers or other distinguishing marks, samples or illustrations to identify the import goods. He must specify in his application the means of identification to be used.

2.2 The period for discharge

This is the period of time between declaring the goods for the PCC procedure, and discharging the procedure by declaring the processed products for free circulation, or to another "customs approved treatment or use".

The period for discharge will depend upon the needs of the applicant and must be specified in the application.

If the period for discharge is likely to be exceeded the authorisation holder should notify the supervising customs office and request an extension. This will normally be granted provided there are satisfactory reasons for the delay in processing the import goods.

2.3 The rate of yield

The rate of yield is the quantity of processed product to be obtained by processing a fixed quantity of import goods. It is used to establish the quantity of import goods used in the processing, so that Customs can be satisfied that the import goods have been properly accounted for. When calculating the rate of yield the applicant should take into account any import goods that will be wasted in the processing operation, since duty relief is also granted on the wastage element.

Where production involves the assembly of component parts, the most reliable method of stating the rate of yield is as a schedule, or "bill of materials", listing the quantity and type of each component included in the finished (processed) product.

The expected rate of yield, or the method by which it is to be calculated, must be specified in the application. If the application includes more than one processing operation the applicant must give the rate of yield for each processing operation. In cases where the rate of yield is not known at the time of application, or the rate may vary, the applicant should record on his application that he intends to use production records as the basis for establishing it. If he has entered the rate of yield in his application form and it changes or is incorrect, he must inform the supervising office immediately.

2.4 The economic conditions

Authorisation for processing under customs control shall in principle only be granted where the procedure helps in creating or maintaining processing activity in Kosovo without adversely affecting the essential interests of Kosovo producers of similar goods.

UNMIK Customs shall deem this economic condition to be fulfilled except where it can be proved that the essential interests of other Kosovo producers of similar goods are seriously harmed.

2.5 Rules concerning origin and quantitative restrictions

Authorisation for processing under customs control shall not be granted where the use of the procedure may result in circumvention of the effect of the rules concerning origin and quantitative restrictions applicable to the imported goods

3. Authorisation

3.1 When to apply for authorisation

A person should normally apply for a PCC authorisation at least one month before he needs to use the procedure.

When a person applies he should provide as much information as possible about the goods he will be importing, and the processing operations he intends to carry out. UNMIK Customs is required to give a decision on the application within 60 days of receiving all the necessary information to enable them to make one, but if it is necessary for them to ask the applicant to provide further information, this may delay the issue of an authorisation.

3.2 Basic conditions for authorisation

Before UNMIK Customs grants an PCC authorisation they must be satisfied that:	
1	the applicant is established in Kosovo (see paragraph 1.5)
2	the import goods can be identified in the processed products for example by means of samples, illustrations, technical specifications and so on (see paragraphs 1.6 and 2.1)
3.	the goods cannot be economically restored after processing to their description or state as it was when they were placed under the procedure (see paragraphs 1.6 and 2.1)
4	the procedure is not used to circumvent the effects of the rules concerning origin and quantitative restrictions applicable to the import goods (see paragraph 2.5)
5	the economic conditions are fulfilled (see paragraph 2.4)
5	they have sufficient resources to oversee the setting up of the PCC procedure and also to carry out the necessary checks on the authorisation holders control systems and records and on the goods entered for the procedure

3.3 How does a person apply for an authorisation?

He needs to complete the form in Part 9. The completed and signed application form must be sent to the Director General of UNMIK Customs. If the application covers more than one company in Kosovo, details of the goods to be entered and operations to be carried out by each processor, including the sequence and locations must be given.

Where a person wishes to import or receive goods before the result of his application is known, he should contact UNMIK Customs immediately.

If an application is agreed the person will be issued with an authorisation made out on the form in Part 10 and detailing any conditions of the procedure together with the name and code of the customs office responsible for the authorization, that is the supervising office.

The authorisation number should be quoted on all official PCC documents and in any correspondence with UNMIK Customs.

3.4 Customs visits

UNMIK Customs will arrange to visit the applicant to confirm, and if necessary clarify, the information he has given them on his application form. This will also give them the opportunity to explain the PCC procedure in more detail by advising the applicant of what he has to do, for

example in keeping records. In turn, this visit will give the applicant the opportunity to raise any points that he may not have fully understood.

During the period of the authorisation further visits may be made by UNMIK Customs to inspect or audit records, to ensure that the authorisation holder is complying with all the conditions of his authorisation.

The authorisation holder must keep all records relating to his PCC transactions for 3 years after his authorisation expires. UNMIK Customs may still visit him during this period. He must make his records available to UNMIK Customs officers for examination if he is asked to do so.

3.5 Period of authorisation

The period for which an PCC authorisation is granted will depend upon the needs of the applicant, but will not normally exceed 2 years from the date the authorisation takes effect.

When the authorisation expires the authorisation holder must apply for renewal, see paragraph 3.10 if he wishes to continue to use the procedure.

3.6 Refusal of application for authorization

If an application is refused, the person concerned will not be eligible to declare goods under the PCC procedure. UNMIK-Customs will inform him in writing of the reasons for their decision. The person concerned has the right to appeal against this decision.

3.7 Keeping records

The authorisation holder must keep records of all the goods he imports for processing under PCC. These records must show:

- the type of import goods;
- the processing operations which are carried out;
- what the processed products are; and
- how the processed products or any unprocessed goods are disposed of.

The authorisation holder should be able to use his normal commercial records, but it may be necessary for UNMIK Customs to require him to adapt them to show the information needed to support his claims to duty relief.

3.8 Can the records be kept on computer?

If the authorisation holder wishes to keep his PCC records on a computer system or other electronic media, he must advise UNMIK Customs of this when he applies for authorisation. UNMIK Customs will need to make arrangements to ensure that the system meets their requirements. The authorisation holder will also have to provide technical information and assistance to Customs staff if they require it.

3.9 Altering or amending an authorisation

If an authorization holder's circumstances change after his authorisation has been granted, he must notify UNMIK Customs in writing immediately. As the authorisation holder, he is required to ensure that all the details in his authorisation remain current and correct.

If an authorization holder wishes to use a different processing operation, or process a different type of goods, he must make a further application to UNMIK Customs.

3.10 Changes to business name or legal status

If an authorisation holder changes the name of his business without changing its legal status, he should inform UNMIK Customs. His authorisation can be amended to show the new business name.

If an authorisation holder changes the legal status of the business, for example by becoming a limited company, or he takes over a business which already holds an authorisation, he will need to apply for authorisation for the new legal entity if he intends to continue using PCC.

3.11 Renewing an authorisation

If an authorisation holder wishes to renew his authorisation, and the goods and processing operations involved remain unchanged, he should apply in writing to UNMIK Customs no later than one month before expiry. There should be no need for him to complete a further application.

As the authorisation holder it is his responsibility to make sure that he applies for renewal if he still requires it. UNMIK Customs do not issue reminders.

3.12 Cancelling an authorisation

If an authorization holder's circumstances change and he no longer needs an authorisation to use PCC, he can have his authorisation cancelled by notifying UNMIK Customs in writing. In his letter he should state the date from which cancellation is requested.

UNMIK Customs may cancel any authorisation if they find that it was issued on the basis of incorrect or incomplete information. In these circumstances the authorisation holder may be required to repay the amount of import duty relieved under it. UNMIK Customs may also cancel an authorisation if the conditions of the authorisation have not been complied with.

UNMIK Customs will inform the authorisation holder in writing of the reasons for their cancelling an authorisation.

4. Importing goods under PCC

This Part explains how to import/enter goods under the PCC procedure.

4.1 How to enter goods under PCC?

An entry on a SAD with the following information must be completed:

Box	Information to enter
1	In the first subdivision "IM" and in the second subdivision enter the code 9.
8	The name, address and VAT number of the holder of the authorization, if any.
31	The detailed description of the goods as required to be given by the authorisation
33	The tariff code for the goods entered in box 31
37	A Customs Procedure Code (CPC) in the 91 series. The second two-digit code (previous procedure) used will depend on whether the goods are imported directly from outside Kosovo (00) or subsequent to another procedure (for example customs warehousing 71, inward processing procedure-suspension system 51)
44	The references (number and date) of the PCC authorisation and the code of the supervising office
47	The calculation of the duty. A security for that amount must be provided (see paragraph 4.3).
54	The type of representation (direct or indirect), see paragraph 4.2
D/J	The identification measures applied, the period for discharge (see paragraph 2.2) according to the period given in the authorisation or where appropriate, the prolongation of this period. This data will be inserted by a customs officer and supported by the customs stamp

4.2 Authorising a third party to act on the authorisation holder's behalf

An authorisation holder can use a third party, such as an agent or freight forwarder, to complete the entries on his behalf, but he must ensure that he gives **clear written instructions** for the goods to be entered to PCC. Representation may be either direct or indirect:

- **Direct representation** - the third party makes an entry in the authorisation holder's name and on his behalf but the authorisation holder is still responsible for any customs debt that may arise if an entry is incorrectly made.
- **Indirect representation** - the third parties make an entry in their own name and they are jointly and severally liable with the authorisation holder for any customs debt that may arise if an entry is incorrectly made.

The authorisation holder must ensure that the third party sends him a copy of the entry to check that the details and PCC CPC used are correct.

Note: Third parties who enter to PCC without written authority of the person in whose name entries are made, will be liable for any customs debt incurred.

4.3 Security

Security needs to be provided where import goods are placed under the procedure. The security must cover the amount of the customs debt that may occur.

5. Transferring PCC goods

5.1 General

The PCC authorisation shall specify whether and under which conditions the movement of goods placed under the PCC procedure between different places may take place (transfer). These transfers shall be subject to the keeping of records.

5.2 Types of transfers and conditions

(a) Transfer between different places designated in the same PCC authorisation may be undertaken without any customs formalities. The transfer must be entered in the stock records.

(b) Transfer from the office of entry for the procedure to the authorisation holder's or operator's facilities may be carried out under cover of the declaration for entry for the procedure IM 9.

Where the transfer was authorised in accordance with Article 8.3 of the Administrative Instruction No. 8/2004 laying down provisions for Customs Procedures, a reference to that Article 8.3 should be given in box 44 of the IM 9.

(c) Transfer to the office of exit with a view to re-exportation may take place under cover of the PCC procedure (export declaration EX 3). In this case, the procedure shall not be discharged until the goods declared for re-exportation have actually left Kosovo.

The proof that the goods declared for re-exportation have actually left Kosovo may be provided by copy 3 of the SAD, endorsed by the customs office of exit, certifying the physical departure of the goods. Where a simplified procedure for re-exportation is used, the office of exit may also certify the physical departure on a commercial or administrative document.

Where the discharge was authorised in accordance with Article 8.4 of the Administrative Instruction No. 8/2004 laying down provisions for Customs procedures, a reference to that Article 8.4 should be given in box 44 of the EX 3 or on the commercial or administrative document.

6. Discharging PCC

6.1 Disposing of PCC products

The main purpose of PCC is that the processed products should be released for free circulation. However, if circumstances change the authorisation holder can dispose of the products or any unaltered goods in any of the following alternative ways:

- enter them for another customs procedure, for example IPR, customs warehousing etc;
- export them;
- enter them back into PCC for further processing; or
- destroy them under customs supervision.

6.2 Release for free circulation

a) Completion of the declaration

The authorisation holder must declare the products or goods to the office of discharge on a SAD. In particular the following boxes should be completed with the following information:

Box	Information to enter
1	In the first subdivision "IM" and in the second subdivision enter the code 4.
8	The name and address of the person in whose name the duty will be paid and his VAT number, if any.
31	The detailed description of the goods (processed products or goods in the unaltered state) as required to be given by the authorisation
33	The tariff code for the goods entered in box 31
37	The Customs Procedure Code (CPC) 4091
44	The references (number and date) of the PCC authorisation and the code of the supervising office
47	The amount of duty and VAT

b) PCC and End-use relief

Processed products which qualify for end-use relief may be released for free circulation at a reduced rate of duty on account of their end-use regardless of whether the import goods were eligible for favourable tariff treatment or not.

c) Waste and scrap

If the processing operation produces waste or scrap as a secondary product, the authorisation holder will need to declare the waste or scrap at the duty rate appropriate to the import goods (and not the rate applicable for such waste or scrap), based on a proportion of the value of the import goods.

d) Calculating the duty payable on goods or products released for free circulation (FC)

For products liable to “ad valorem” duty (a duty rate expressed as a percentage of the customs value) the authorisation holder must choose one of the following four methods of valuation:

- the customs value of the imported goods plus the cost of processing (see paragraph 6.2, e));
- the customs value of identical or similar products imported from outside Kosovo at or about the same time as he puts the products into free circulation;
- the selling price of the products, provided it is not influenced by any relationship between him and the customer; or
- the selling price in Kosovo of identical or similar products provided this is not influenced by any relationship between buyer and seller.

e) Processing costs

Processing costs means all the costs incurred to obtain the processed product, including overheads and the value of domestic goods used, if any, but excluding profit, the customs value of the import goods and import duties.

This sum will need to be added to the customs value of the imported goods if the first method under paragraph 6.2, d) is being used to calculate the duty payable on goods or products that are being entered for release for free circulation.

f) Products which are liable to specific duty rates

For products liable to “specific” duty (a specified amount of duty per item) duty must be paid on the quantity of processed goods at the rate which applies on the day they are entered for release for free circulation.

If unaltered goods are released for free circulation the duty must be calculated on the customs value of the import goods, at the duty rate which applied when they were placed under PCC.

Declarations for release for free circulation for processed products or unaltered goods must be presented at the customs office of discharge identified in box 8 (b) of the authorisation.

g) Claiming preferential duty rates on products

Products of processing in Kosovo cannot qualify for preference as such, but they can sometimes benefit from a preferential rate of duty. The rules regarding preference are complex but if:

- the imported goods qualify for preference, (and the appropriate certificate is produced); and
- there is a preference rate available under the same preference arrangements for the processed products when they are released for free circulation;
- then that preferential rate for the products may be used.

A person should also be aware that some preference rates are also subject to tariff quotas. If this is the case he can use the preference rate for his processed products only if the quota applicable to the imported goods is open when he releases the products for free circulation. The amount set against the quota will be the quantity of imported goods used to make the products released for free circulation.

If preference is available on the imported goods and the person wants to avoid coping with the complexities of the above rules, he may prefer to claim the preferential rate of duty at the time of importation and not place the goods under PCC at all.

h) VAT

Import VAT is suspended along with other customs duties when goods are declared under PCC at import. When the processed products are declared for release for free circulation, VAT is due on the duty paid value of the products. Any unaltered goods declared for release for free circulation will also be liable to VAT at the appropriate rate.

6.3 Re-exportation

a) Completion of the declaration

The authorisation holder must declare the goods to the office of discharge on a SAD. In particular the following boxes should be completed with the following information:

Box	Information to enter
1	In the first subdivision "EX" and in the second subdivision enter the code 3.
8	The name and address of the person or company concerned and their VAT number, if any.
31	The detailed description of the goods (processed products or goods in the unaltered state) as required to be given by the authorisation.
33	The tariff code for the goods entered in box 31
37	The Customs Procedure Code (CPC) 3191
44	The references (number and date) of the PCC authorisation and the code of the supervising office

b) Evidence for re-export

Satisfactory evidence of re-export should be copy 3 of the SAD, endorsed by the customs office of exit, certifying the physical departure of the goods.

c) Moving goods to the office of exit under the PCC procedure

Customs can allow, as part of the PCC authorisation, the movement of goods to the office of exit under the PCC procedure (see paragraph 5.2 (c)). This has the advantage of not requiring a transit declaration to cover the movement of the goods to the point of exit from Kosovo.

However, the authorisation holder remains responsible for the goods and his liability ends only when he obtains appropriate evidence that the goods have been re-exported (see paragraph 6.3 (b)). This evidence should be retained by the authorisation holder

6.4 Entry for another customs procedures (eg IPR, CW, PCC)

a) Completion of the declaration

The authorisation holder must declare the goods to the office of discharge on a SAD. In particular the following boxes should be completed with the following information:

Box	Information to enter
1	In the first subdivision "IM" and in the second subdivision enter the code 5 (IPR-suspension system), 7 (customs warehousing) or 9 (PCC).
8	The name and address of the person or company concerned and their VAT number, if any.
31	The description of the goods in accordance with the requirements stated in the authorisation IPR/PCC.
33	The tariff code for the goods entered in box 31
37	A Customs Procedure Code (CPC) in the 51 (IPR-suspension system), 71 (customs warehousing) or 91 (PCC) series. The second two-digit code (previous procedure) will be 91.
44	The references (number and date) of the IPR/CW/PCC authorisation concerned and the code of the supervising office.

b) Evidence for entry to another procedure

The authorisation holder must have evidence that the goods have been entered into the new procedure. This evidence will be a copy of the declaration IM 5, IM 7 or IM 9 concerned, certified by Customs.

6.5 Destruction of the goods

a) Completion of the declaration

The authorisation holder must declare the goods to the office of discharge on an SAD. In particular the following boxes should be completed with the following information:

Box	Information to enter
1	In the first subdivision "IM" and in the second subdivision enter the code 9.
8	The name and address of the person concerned and his VAT number, if any.
31	<ul style="list-style-type: none">- a sufficient description of the goods to enable them to be identified;- details of the intended place and means of destruction.
33	The tariff code for the goods entered in box 31
37	The Customs Procedure Code (CPC) 9391.
44	The references (number and date) of the PCC authorisation and the code of the supervising office

b) Evidence for the destruction

The evidence will be copy of the declaration IM 9 concerned, certified by Customs.

6.6 Customs debt

A customs debt will be incurred:

- if a condition governing the placing of the goods under PCC was not fulfilled at the time the goods were declared for PCC;
- through a failure to meet an obligation that is a requirement of PCC eg failure to submit a return, use of an incorrect CPC; or
- if PCC goods are not released for free circulation or placed under another customs procedure that discharges PCC (the debt is incurred at the time the goods are diverted).

Note: If the authorisation holder fails to meet an obligation required under his PCC authorisation he may be denied relief of duty.

7. Extension of the period for discharge

7.1 Request

Where circumstances so warrant, the authorisation holder may request the supervising office to grant an extension of the period for discharge (period of validity of the declaration IM 9).

The following circumstances may qualify for an extension:

- the request of a client to postpone the delivery of processed products;
- delayed delivery pursuant to difficulties of a technical nature (defect of machinery);
- problems with delivery pursuant to political or economic situations.

The written request must contain:

- an explanation of the special circumstances;
- the requested period of extension;
- the quantity of import goods still to be discharged;
- the approval of the person who engaged his guarantee (if other than the declarant), or a new guarantee.

7.2 Extension

After examination of the request and the attached documents, the supervising office may extend the declaration IM 9 by indicating the new expiry date of the declaration in box J, supported with the customs stamp.

8. Returns (bill of discharge)

8.1 Submitting returns

Submission of a return, or “bill of discharge” is a condition of authorisation to use the PCC procedure. The return must be made to the supervising office, using the form in paragraph 8.4.

8.2 How often must a return be submitted?

The return must reach the supervising office within 30 days of disposal of the goods, or within 30 days of the end of the agreed throughput period (period for discharge).

8.3 What if the authorisation holder fails to submit a return?

Duty and import VAT are payable if the authorisation holder fails to submit returns. It is his responsibility to ensure that returns are submitted on time. He will not be sent reminders.

If the authorisation holder has failed to submit a return within the required time scale, he may apply to the supervising office for an extension. Approval is not automatic, however, and he will need to show that there are special circumstances which justify an extension before it is granted.

8.4 Return form

RETURN FOR GOODS PROCESSED UNDER CUSTOMS CONTROL

Authorisation number:

Return for period fromto.....

Company name and address:

Section A Goods imported under PCC during this period

Tariff Code	Quantity imported	Customs value (1)	Rate of yield (2)	Entry number (declaration IM 9)	Date of entry under PCC

Section B Disposals of processed products or unaltered goods during the period

Tariff Code	Quantity	Nature of product	Cost of processing (3)	Entered to (eg FC, EX) (4)	Entry number (declaration number)	Date of entry

Declaration:



I declare that the particulars given on this return are true and correct.

Signed.....Status of signatory.....Date.....

Notes on completion

- (1) Enter the customs value of the import goods.
- (2) Enter the rate of yield as agreed on the authorisation.
- (3) The cost of processing is only required if the value of the processed products is based on the value of the import goods plus the cost of processing.
- (4) Enter one of the following codes to show the customs approved treatment or use to which the goods have been entered: Free circulation=FC; Export=EX; Inward processing=IPR; Outward processing=OPR; Customs warehousing=CW; Further PCC=PCC; Destroyed=D.

**9. Application for authorisation to use the processing
under customs control procedure**

	<p>UNMIK CUSTOMS SERVICE SHËRBMI DOGANOR I UNMIK-ut CARINSKA SLUŽBA UNMIK-a</p>	    																								
<p>APPLICATION FOR AUTHORISATION TO USE THE PROCESSING UNDER CUSTOMS CONTROL PROCEDURE</p>																										
<p>1. Applicant <i>Enter the full name and address of the applicant. The applicant is the person to whom the authorisation should be issued.</i></p>																										
<p>2. Type of application <i>Type of application must be indicated. The types are given below.</i></p> <p><input type="checkbox"/> First application <input type="checkbox"/> Application for modified or renewed authorisation <i>(also indicate the appropriate authorisation number)</i></p>																										
<p>3. Place and kind of records <i>Enter the place of records. Records mean: the data containing all the necessary information and technical details, enabling the Customs Service to supervise and control the processing under customs control procedure.</i></p>																										
<p>4. Period of validity of the authorisation <i>Indicate in (a) the date on which you wish the authorisation to commence. A date of expiry of the authorisation may be suggested in (b). If you do not suggest a date of expiry, the customs will supply one.</i></p> <p style="text-align: center;"> <input style="width: 30%; height: 20px;" type="text" value="(a)"/> <input style="width: 30%; height: 20px;" type="text" value="(b)"/> </p>																										
<p>5. Goods to be placed under the processing under customs control procedure (import goods) <i>- Tariff code: according to the Kosovo customs tariff (eight digits) - Description: the trade and/or technical description - Quantity: enter the estimated quantity of the goods to be placed under the procedure - Value: enter the estimated value in euro of the goods to be placed under the procedure</i></p> <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:20%;">Tariff Code</th> <th style="width:40%;">Description</th> <th style="width:20%;">Quantity</th> <th style="width:20%;">Value</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>			Tariff Code	Description	Quantity	Value																				
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6. Processed products - Tariff Code and description: see comments on item 5 - Rate of Yield: indicate the estimated rate of yield or method by which that rate is to be determined		
Tariff Code	Description	Rate of yield
7. Details of planned activities Describe the nature of the planned activities (e.g. details of the processing operations) to be carried out on the import goods within the processing under customs control procedure. Indicate also the appropriate place(s). Where appropriate enter the name, address and function of other operators involved.		
8. Rate of yield: Indicate the estimated rate of yield or method by which that rate is to be determined		
9. Customs office(s) Indicate the suggested customs office(s)		
(a) of entry		
(b) of discharge		
(c) of supervision		
10. Identification Indicate at least one of the following identification means: <ul style="list-style-type: none"> <input type="checkbox"/> Serial or manufacturer's number <input type="checkbox"/> Affixing of plumbs, clip marks or other distinctive marks <input type="checkbox"/> Taking of samples, illustrations or technical descriptions <input type="checkbox"/> Carrying out of analyses <input type="checkbox"/> Other means of identification (to be specified) 		
11. Period for discharge (months) Enter the estimated period needed for the operations to be carried out within the processing under customs control procedure. The period starts when the import goods are placed under the procedure. The period ends when the goods or products have been assigned a new customs approved treatment or use.		

12. Simplified procedures

(a) At entry for the procedure

If it is intended to use a simplified entry procedure, indicate at least one of the following:

- Incomplete declaration**
- Simplified declaration procedure**
- Local clearance procedure**

(b) For discharging the procedure

If it is intended to use a simplified discharge procedure, indicate at least one of the following:

- Incomplete declaration**
- Simplified declaration procedure**
- Local clearance procedure**

13. Transfer

If a transfer of goods or products is intended, indicate which transfer formality is proposed







- Transfer without customs formalities between different places designated in the authorisation applied for**
- Transfer from the office of entry to the applicant's or operator's facilities or place of use under cover of the declaration for entry for the customs procedure**
- Transfer to the office of exit with a view to re-exportation under cover of the customs procedure**

Signed

Date

Name

10. Authorisation for processing under customs control

	<p>UNMIK CUSTOMS SERVICE SHËRBMI DOGANOR I UNMIK-ut CARINSKA SLUŽBA UNMIK-a</p>	 <div style="display: flex; justify-content: space-around; font-size: 8px;"> <div style="text-align: center;"> Police and Justice (UN)</div> <div style="text-align: center;"> Civil Administration (UN)</div> <div style="text-align: center;"> Institution Building (OSCE)</div> <div style="text-align: center;"> Economic Reconstruction (EU)</div> </div>	
AUTHORISATION FOR PROCESSING UNDER CUSTOMS CONTROL			
<p>Reference No. of This authorisation refers to the application dated, ref. no.</p>			
1. Holder of authorisation			
2. Place and kind of records			
3. Period of validity of the authorisation			
This authorisation is valid for entry under the procedure until			
4. Goods to be placed under the processing under customs control procedure (import goods)			
Tariff Code	Description	Quantity	Value
5. Processed products			
Tariff Code	Description	Rate of yield	
6. Details of planned activities			
Processing operations:			

Places where the processing operations may be carried out:		
7. Rate of yield:		
8. Customs office(s)		
(a) of entry		
(b) of discharge		
(c) of supervision		
9. Identification measures		
(a) at entry		
(b) at discharge		
10. Period for discharge		
11. Simplified procedures		
12. Transfer		
Stamp	Signature Name	Date