

GUIDELINES

ON

TRANSIT

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1. The Transit Procedure

1.1 What is transit?

Transit is a Customs procedure which allows goods not in free circulation (non-domestic goods) for which the transit procedure is required to move within Kosovo.

The transit procedure is based on the appointment of a transit principal who is responsible for the completion of the transit operation. These responsibilities include providing a guarantee (explained in Part 3) and for producing the goods intact at the Customs office of destination within a prescribed time limit. The procedure is finalised on the return of an officially receipted copy of the transit document to discharge the movement and guarantee.

1.2 When must the transit procedures be used?

The transit procedure must be used for movements of non-domestic goods that have not been put into free circulation or another customs procedure which permits movement within Kosovo (for example the inward processing procedure or the customs warehousing procedure with the use of the transfer procedure).

1.3 How does transit work?

The transit procedure works as follows:

- a person or firm known as the transit principal undertakes to transport goods from one point in Kosovo to another. The transit principal is responsible for providing a guarantee to cover the duties which may become due if the movement is not satisfactorily completed and for producing the goods intact to the Customs office of destination within a prescribed time limit.
- the transit principal or his representative completes a transit declaration on the Single Administrative Document (SAD) and presents it together with the goods and any other necessary supporting documents to Customs at the office of departure.
- Customs at the office of departure carry out any necessary examination and/or control of the goods and documents and register the movement. If satisfied, the transit document is authenticated and a time limit for completion of the movement is recorded in Box D of the SAD.
- Customs retain copy 1 of the SAD and return copies 4 and 5 to the transit principal. The transit principal must ensure that copies 4 and 5 travel with the goods.
- to complete the movement, the goods and transit document must be presented at the office of destination within the prescribed time limit. Customs at the office of destination will certify that the goods have arrived safely or provide details of any discrepancies or irregularities and return copy 5 of the transit document to the office of departure.
- the movement is discharged when Customs at the office of departure are satisfied that the movement has been satisfactorily completed or when any charges due for lost goods have been paid in full.

1.4 Who is responsible for producing the goods at the office of destination?

The transit principal is responsible for producing the transit document and the goods intact at the office of destination within the prescribed time limit. However, the transit principal is not necessarily responsible for carrying out any customs formalities for example import entry after the transit movement has been completed.

Whether the declaration on the transit document is signed by the transit principal or by an agent on that transit principal's behalf, it is the transit principal's responsibility to ensure that all other persons concerned with the goods understand their obligations. In particular the haulier must be informed that the goods and the transit document must be presented at an office of destination, irrespective of their intended ultimate disposal.

In addition to the transit principal's responsibilities, a carrier or recipient of goods who accepts goods knowing that they are moving under the transit procedure is also responsible for the production of goods intact at the office of destination within the prescribed time limit.

If the transit principal is unable to satisfy the office of departure that the goods have been satisfactorily accounted for, the transit principal or guarantor will be required to pay the appropriate duties. UNMIK Customs may impose financial penalties on the transit principal, or other person having possession of the goods, for noncompliance with the transit requirements.

It is in the transit principal's own interest to reply promptly and as fully as possible to any enquiry received from UNMIK Customs about the whereabouts of the goods apparently not produced at the office of destination.

1.5 What is the Single Administrative Document (SAD)?

This is a multi-copy form which is used throughout Kosovo for the control of imports, exports and goods in transit.

For transit purposes, the SAD consist of the following copies:

- Copy 1 Office of departure;
- Copy 4 Office of destination;
- Copy 5 Transit return copy;

1.6 When should continuation sheets be used?

The continuation sheet is a form used to supplement the transit document when more than one item is being dispatched and there is insufficient room for details of all the goods.

1.7 Is the use of loading lists allowed?

Yes. Instead of a continuation sheet, a loading list having the characteristics described in annex 1 and drawn up in accordance with the explanatory note to it, may be used. There is no official "loading list" for use with transit documents and traders are to make their own arrangements for obtaining commercially printed forms.

Firms whose records are based on a system of electronic or mechanical data processing which makes it impossible to produce loading lists in the standard layout may be allowed to use lists which do not fulfill all the requirements. However, the lists must include for each item the number, kind and marks of packages, description of goods and the gross weight in kilograms. These must be approved by UNMIK Customs before being used for transit.

1.8 Can one transit document cover all the goods in a consignment?

Yes, provided the goods covered by the transit document travel on the same means of transport and are moving from one office of departure to one office of destination. Should, for example, a single consignment be split between two lorries, a separate transit document is needed for each lorry even though all the goods are of the same status and are traveling between the same transit offices.

However, to alleviate the requirement for traders who move large consignments of bulk goods to complete a separate transit document for each means of transport a special procedure is available for approved traders. The special procedure applies only to bulk consignments moving between one office of departure in Kosovo to one office of destination in Kosovo.

The procedure for bulk consignments works as follows:

- early warning must be given to Customs at the office of departure, prior to the movement of a bulk consignment;
- the operator must complete:
 - copies 1, 4 and 5 of the SAD; and
 - a loading list identifying the container numbers or means of transport for the entire consignment and the weight of goods carried on each;
- the SAD and loading list must be presented to Customs at the office of departure for authentication;
- Copies 4 and 5 of the SAD, and the original loading list must accompany the first vehicle to the office of destination and be presented to customs on arrival;
- all following vehicles must be accompanied by a photocopy of SAD copy 4 endorsed in red "PART BULK CONSIGNMENT" together with a copy of the loading list on which the relevant container / means of transport has been highlighted.

Operators who wish to use this facility must apply in writing to Customs at the intended office of departure.

2. Formalities at office of departure

2.1 How does a transit movement start?

The goods and the documents must be presented at an approved Customs office of departure. This may be a customs office at entry into Kosovo or an inland customs station.

2.2 Which documents must be presented?

The following documents must be presented at the office of departure:

- copies 1, 4 and 5 of the SAD, properly completed. Where continuation sheets or loading lists are used, the sets must be attached to the SAD. Guidance on the completion of transit documents can be found in the Explanatory Note on the completion of the Single Administrative Document;
- the guarantee documents (see Part 3). Evidence of guarantee cover, for example a comprehensive guarantee certificate, a guarantee waiver certificate or an individual guarantee statement must be presented. The guarantee must be in the name of the transit principal named in Box 50 of the transit document.

2.3 Time limit for completion of the transit operation

The customs office of departure shall enter in box D of the transit declaration a time limit within which the goods must be presented at the office of destination, taking into account the itinerary, the means of transport used and any other matter and, where appropriate, the details communicated by the transit principal. The time limit prescribed by the office of departure shall be binding on the UNMIK Customs Service during the transit procedure.

2.4 Do containers and vehicles have to be sealed?

Yes- Except in the circumstances described in paragraph 2.5, all containers and vehicles carrying goods under the transit procedure must be sealed at the office of departure.

A container or vehicle may be recognised as suitable for sealing on condition that:

- seals can be simply and effectively affixed to it;
- it is so constructed that no goods can be removed or introduced without leaving visible traces or without breaking a seal;
- it contains no concealed spaces where goods may be hidden; and
- the space reserved for the load is readily accessible for inspection by any customs officer.

Any road vehicle, trailer, semi-trailer or container approved for the carriage of goods under customs seal in accordance with an international agreement to which Kosovo is a party shall be regarded as a single means of transport suitable for sealing.

The transit document will be noted (in box D) with details of the seals affixed to the container or vehicle.

2.5 Dispensing with sealing

The office of departure may dispense with sealing if, having regard to other possible measures of identification, the description of the goods in the transit declaration or in the supplementary documents make them readily identifiable. A description of the goods shall be deemed to permit identification of those goods where it is sufficiently precise to permit easy identification of the quantity and nature of the goods.

When the office of departure grants a waiver from sealing, it shall enter the endorsement "Waiver" in the transit declaration, opposite the heading "seals affixed" of box D entitled "Control by office of departure".

3. Guarantees

3.1 Are guarantees needed for transit movements?

Any person (individual or firm) acting as the transit principal of a transit movement must be covered by a guarantee. This is to ensure payment of the appropriate charges should the transit requirements not be fulfilled. The transit guarantee must be in the name of the person or firm shown in Box 50 of the SAD as the transit principal.

Any person intending to act as a transit principal for a transit movement must first ensure that they will be covered by a guarantee. It is particularly important to take timely action to complete the preliminary arrangements before the guarantee is actually needed. When a cash deposit is lodged it will not be repaid until the whole movement has been satisfactorily completed. This will be indicated by the satisfactory return of the copy 5 of the transit document.

The guarantee may be a cash deposit, made at the office of departure. Otherwise a guarantee must take the form of an acceptance by an independent party (guarantor) for liability for charges (usually a bank, insurance company or similar organisations), jointly and severally with the transit principal. These guarantees are of two types, an individual guarantee and a comprehensive guarantee.

A guarantee waiver provides cover for any number of eligible transit movements, within Kosovo (see paragraph 3.5).

3.2 Individual guarantee

This provides cover for the full amount of customs debt liable to be incurred for one movement only. An individual guarantee in the form of a cash deposit must be lodged at the office of departure and will be repaid when the procedure has been discharged.

An individual guarantee furnished by a guarantor shall correspond to the undertaking specimen in annex 2. The individual guarantee lists the goods for which it gives cover. The guarantor must complete and sign the form. The transit principal of the transit movement will therefore have to provide the guarantor with full details of the type and quantity of goods he wishes to move under the transit procedure and the customs office of departure and destination. Acceptance of the guarantee shall be subject to the office of departure's approval of the guarantor.

If, at any time, the conditions laid down at the time of issue of an individual guarantee are no longer fulfilled, the office of guarantee (office of departure) may revoke its decision to accept the guarantor's undertaking. A guarantor may cancel his undertaking at any time.

A revocation or cancellation shall become effective on the 16th day following the date on which the guarantor or the office of guarantee, as appropriate, is notified. The office of guarantee will notify the Director General of UNMIK Customs forthwith of any revocation or cancellation of an individual guarantee and the date on which it becomes effective.

3.3 Comprehensive guarantee

A comprehensive guarantee allows the transit principal to carry out, within the limits of the amount guaranteed, any transit movement irrespective of the office of departure.

The use of a comprehensive guarantee is subject to an application in writing to the Director

General of UNMIK Customs. It shall be dated and signed and must include all the facts which will allow Customs to check that the conditions subject to which use of the comprehensive guarantee may be granted have been met.

An authorisation to use comprehensive guarantee shall be granted only to a transit principal who:

- is established in Kosovo;
- regularly uses the transit procedure; and
- has not committed any serious or repeated offences against the customs or tax legislation.

To ensure the proper management of the comprehensive guarantee, authorisations shall only be granted where:

- UNMIK Customs is able to supervise the procedure and carry out controls without an administrative effort disproportionate to the requirements of the person concerned; and
- the transit principal concerned keeps records which enable the UNMIK Customs to carry out effective controls.

A dated and signed original of the authorisation and one or more copies thereof shall be given to the transit principal. The authorisation shall be valid from the date of its issue.

UNMIK Customs will authorise a transit principal to use a comprehensive guarantee up to a reference amount. The office of guarantee shall review the reference amount annually, particularly in the light of information obtained from the office or offices of departure, and shall adjust it if necessary. The transit principal shall ensure that the amount at stake does not exceed the reference amount, taking into account any operations for which the procedure has not yet ended. The transit principal shall inform the office of guarantee when the reference amount falls below a level sufficient to cover his current transit operations. The amount to be covered by the comprehensive guarantee shall be the same as the reference amount.

UNMIK Customs may reduce the amount to be covered by a comprehensive guarantee:

- to 50 % of the reference amount where the transit principal demonstrates that his finances are sound and that he has sufficient experience of the transit procedure; and
- to 30 % of the reference amount where the transit principal demonstrates that his finances are sound, that he has sufficient experience of the transit procedure and that he cooperates very closely with UNMIK Customs.

For the purposes of making any decision in respect of the above reduction, UNMIK Customs shall take account of the criteria set out in Annex 6 of Administrative Instruction No. 5/2004 of 7 June 2004.

On the basis of the authorisation and of the comprehensive guarantee undertaking of the guarantor (see annex 3), the office of guarantee (UNMIK Customs HQ) shall issue the transit principal with one or more comprehensive guarantee certificates, hereinafter referred to as certificates, drawn up on a form corresponding to the specimen in Annex 4 and supplemented in accordance with explanatory note thereto, to enable the transit principal to provide proof of the comprehensive guarantee.

The transit principal must present a guarantee certificate each time a transit document is presented for authentication at an office of departure. This certificate will provide evidence that a valid guarantee is in force. It will also show the extent of the cover provided and bears specimen signatures of persons authorised by the transit principal to sign transit declarations on their behalf. A guarantee certificate may be used at any office of departure in Kosovo, provided that the office of departure is satisfied as to the cover provided. Particulars of the certificate shall be entered on the transit declaration

The period of validity of a certificate shall not exceed two years. That period may be extended by the office of guarantee for one further period which shall not exceed two years.

A comprehensive guarantee remains valid until it is cancelled by UNMIK Customs or the guarantor. Cancellation becomes effective on the 16th day following notification of cancellation by the other party, but the guarantor remains liable for any movement started prior to the cancellation becoming effective.

If, at any time, the conditions laid down at the time of issue of a comprehensive guarantee certificate are no longer fulfilled, the Director General of UNMIK Customs may revoke his decision to accept the guarantor's undertaking. A guarantor may cancel his undertaking at any time.

From the effective date of:

- revocation of an authorisation to use a comprehensive guarantee by UNMIK Customs;
- revocation by an office of guarantee of its acceptance of a guarantor's undertaking; or
- cancellation of an undertaking by a guarantor,

certificates issued earlier may not be used to place goods under the transit procedure and shall be returned by the transit principal to the office of guarantee without delay.

3.4 Special provisions for the movement of goods which represent increased risks of fraud

Annex 5 lists the goods that present a higher risk of fraud as well as the minimum rate of the guarantee for these goods.

The Director General of UNMIK Customs may however authorise a transit principal to use a comprehensive guarantee in respect of goods involving a higher risk of fraud, provided the transit principal:

- is established in Kosovo;
- regularly uses the transit procedure;
- has not committed any serious or repeated offences against the customs or tax legislation.
- UNMIK Customs is able to supervise the procedure and carry out controls without an administrative effort disproportionate to the requirements of the person concerned;
- keeps records which enable the UNMIK Customs to carry out effective controls;

- finances are sound;
- has sufficient experience of the transit procedure; and
- either cooperates very closely with UNMIK Customs or is in command of transport operations.

UNMIK Customs may reduce the amount to be covered by the comprehensive guarantee in respect of goods involving a higher risk of fraud:

- to 50 % of the reference amount where the transit principal demonstrates that he cooperates very closely with UNMIK Customs and is in command of transport operations; and
- to 30 % of the reference amount where the transit principal demonstrates that he cooperates very closely with UNMIK Customs, is in command of transport operations, and that he has sufficient financial resources to meet any obligation to pay any amount of customs debt due from him.

For the purposes of making any decision in respect of the above reduction, UNMIK Customs shall take account of the criteria set out in Annex 6 of Administrative Instruction No. 5/2004 of 7 June 2004.

3.5 Guarantee waiver

The Director General of UNMIK Customs may grant a guarantee waiver where the transit principal

- demonstrates that his finances are sound;
- he has sufficient experience of the transit procedure;
- cooperates very closely with UNMIK Customs;
- is in command of transport operations; and
- has sufficient financial resources to meet any obligation to pay any amount of customs debt due from him.

For the purposes of making any decision in respect of the above waiver, UNMIK Customs shall take account of the criteria set out in Annex 6 of Administrative Instruction No. 5/2004 of 7 June 2004.

The use of a guarantee waiver is subject to an application in writing to the Director General of UNMIK Customs. It shall be dated and signed and must include all the facts which will allow Customs to check that the conditions subject to which use of the guarantee waiver may be granted have been met.

An authorisation for guarantee waiver shall be granted only to a transit principal who:

- is established in Kosovo;
- regularly uses the transit procedure; and
- has not committed any serious or repeated offences against the customs or tax legislation.

To ensure the proper management of the guarantee waiver, authorisations shall only be granted where:

- UNMIK Customs is able to supervise the procedure and carry out controls without an administrative effort disproportionate to the requirements of the person concerned; and
- the transit principal concerned keep records which enable the UNMIK Customs to carry out effective controls.

A dated and signed original of the authorisation and one or more copies thereof shall be given to the transit principal. The authorisation shall be valid from the date of its issue.

On the basis of the authorisation, the office of guarantee shall issue the transit principal with one or more guarantee waiver certificates, drawn up on a form corresponding to the specimen in Annex 6 and supplemented in accordance with explanatory note thereto, to enable the transit principal to provide proof of the guarantee waiver.

The transit principal must present a guarantee waiver certificate each time a transit document is presented for authentication at an office of departure. This certificate will provide evidence that a guarantee waiver is in force. It will also show the extent of the cover provided and bears specimen signatures of persons authorised by the transit principal to sign transit declarations on their behalf. A guarantee waiver certificate may be used at any office of departure in Kosovo, provided that the office of departure is satisfied as to the cover provided. Particulars of the certificate shall be entered on the transit declaration.

The period of validity of a certificate shall not exceed two years. That period may be extended by the office of guarantee for one further period which shall not exceed two years.

The provisions of paragraph 3.3 in respect of cancellation or revocation of a comprehensive guarantee apply mutatis mutandis to a guarantee waiver.

3.6 Guarantor's liability

A transit guarantor undertakes to meet any demand made by UNMIK Customs in respect of duty to which the transit transit principal has become liable because of irregularities in respect of a transit movement. The guarantor is not responsible for any pecuniary penalties (i.e. fines) levied against a transit transit principal, or for any customs charges payable, for example against an import entry, after satisfactory completion of a transit movement.

A guarantor's liability will cease if:

- no notification has been received from UNMIK Customs within 12 months of the registration of the transit document, of the non-discharge of the movement; or
- a notification is received within the first 12 months of the non-discharge, but no further advice is sent by UNMIK Customs to the guarantor advising that he is, or may be, required to pay the amounts liable in respect of a transit movement. This second notification must reach the guarantor within 3 years of the registration of the transit document. If no such notification is given before the expiry of this time limit the guarantor will be released from his obligations.

4. Incidents in transit

4.1 What happens if accidents or other incidents occur during a movement?

An accident or other unforeseen incident which might occur during a transit movement and which affects the:

- security of the goods, e.g. breakage of seals; or
- particulars shown on the transit document e.g. loss of goods or transfer to other vehicles; or
- possibility of not completing the movement within the prescribed time limit;

must be brought to official attention at the first opportunity.

Whenever possible, prior permission is to be obtained from UNMIK Customs if seals have to be broken or the goods need to be transferred from one vehicle to another.

Boxes 55 and 56 on copies 4 and 5 of the transit document must be noted with an account of the incident. The nearest Customs authority is to be asked to certify the account and if necessary reseal the goods. Any other authority for example the police, may be asked to bear witness to the facts if they are better placed to do so.

4.2 Can goods be transferred from one vehicle to another during a transit movement?

Yes. Goods traveling under the transit procedure may be transferred to another means of transport under supervision. Any trader wishing to take advantage of this facility is to contact UNMIK Customs.

4.3 What happens if goods are short shipped?

The transit principal must report the facts immediately to Customs. If copies 4 and 5 are still available, Customs will note the details of goods not shipped on them. When the documents cannot be amended by Customs at the office of departure, the shipper must inform the office of destination of the non-shipment of the goods. This will help prevent any subsequent, unnecessary, queries from Customs.

5. Formalities at office of destination

5.1 Do Kosovo prohibitions and restrictions apply to transit goods?

Yes. The use of transit procedures does not affect the need to comply with any Kosovo prohibitions and restrictions.

5.2 Presentation of goods and transit documents to Customs at the office of destination

Transit goods remain under the control of Customs at the office of departure until they are satisfied that the goods have been accounted for to the satisfaction of the office of destination. It is therefore essential that copies 4 and 5 of the transit document and the goods are promptly presented at the office of destination. The office of destination shall register copies No. 4 and No. 5 of the transit declaration, record on them the date of arrival and enter the details of any controls carried out. Next, the office of departure shall be notified of the safe arrival of the goods by return of the copy 5 of the transit document.

Failure to produce the goods and transit documents promptly to Customs may result in detailed enquiries being made of all the persons concerned in the movement. Consequently, it is in the interests of the consignee and the agent that transit documents and goods are always presented immediately. In any case the time limit shown on copies 4 and 5 (see paragraphs 2.3 and 5.4) by the office of departure must always be observed.

5.3 Can a receipt for a document presented at the office of destination be obtained?

It is strongly recommended that when a transit document is presented at an office of destination at the end of a transit movement a receipt certified by that office is obtained.

A receipt will not itself discharge a transit principal's liability for the goods. It will however help to trace the goods and document should the office of departure question the whereabouts of the consignment. The form for the receipt shall correspond to the specimen in Annex 7. Alternatively, the receipt may be made out on the back of copy No. 5 of the transit document.

The receipt shall be completed in advance by the person concerned. It may contain other particulars relating to the consignment, except in the space reserved for the office of destination.

5.4 Expiry of the time limit

Where the goods are presented at the office of destination after expiry of the time limit prescribed in paragraph 2.3 and where this failure to comply with the time limit is due to circumstances which are explained to the satisfaction of the office of destination and are not attributable to the carrier or the transit principal, the latter shall be deemed to have complied with the time limit prescribed.

6. Checking the end of the procedure

If copy No. 5 of the transit declaration is not returned to the office of departure within two weeks of the date of acceptance of the declaration, that office shall inform the transit principal and ask him to furnish proof that the procedure has ended.

The proof may be furnished to the satisfaction of the office of departure in the form of a document certified by the office of destination identifying the goods and establishing that they have been presented there.

A transit procedure shall also be considered as having ended where the transit principal presents, to the satisfaction of the office of departure, a customs document issued in another country entering the goods for a customs-approved treatment or use in that other country, or a copy or photocopy of such a customs document, which identifies the goods. Copies or photocopies must be certified as being true copies by the customs authorities of the other country.

Where the office of departure has not received proof within four months of the date of acceptance of the transit declaration that the procedure has ended, it shall initiate the recovery procedure in accordance with Chapter 20 of the Customs Code of Kosovo.

Annex 1
Loading list

Loading List			
No.	Mark, numbers, number and kind of packages; description of goods	Gross mass (kg)	Reserved for UNMIK Customs Service

EXPLANATORY NOTE ON THE LOADING LIST

1. General

A loading list shall consist of a form where

(a) only the front of the form may be used;

(b) the form has the following features:

- a heading "Loading list";
- a box divided into an upper part and a lower part;
- columns with the following headings in the following order :
 - serial number;
 - marks, numbers, number and kind of packages; description of goods;
 - gross mass in kilograms; and
 - reserved for the UNMIK customs;

Users may adjust the width of the columns to their needs. However, the column headed "Reserved for the UNMIK Customs Service" must always be at least 30 millimetres wide.

(c) A horizontal line is drawn immediately under the last entry and any spaces not used are scored through to prevent later additions.

2. Particulars to be entered in the different headings

- Box:
 - (a) Upper part: where a loading list accompanies a transit declaration, the transit principal must enter 'TR' in the upper part of the box.
 - (b) Lower part: the particulars listed in paragraph 3 (d) below must be entered in this part of the box.
- Columns:
 - (a) Serial number: every item shown on the loading list must be preceded by a serial number.
 - (b) Marks, numbers, number and kind of packages; description of goods: where a loading list accompanies a transit declaration, the particulars entered in boxes 31 (Packages and goods description), 44 (Additional information, documents produced, certificates and authorisations) and where appropriate 33 (Commodity code) and 38 (Net mass) of the SAD must be entered in this column.
 - (c) Gross mass (kg): enter the details entered in box 35 of the SAD.

3. Use of loading lists

(a) A transit declaration may not have both a loading list and one or more continuation sheets attached to it.

(b) Where a loading list is used, boxes 32 (Item number), 33 (Commodity code), 35 (Gross mass (kg)), 38 (Net mass (kg)) and, where appropriate, 44 (Additional information, documents produced, certificates and authorisations) of the transit declaration form must be struck through and box 31 (Packages and goods description) must not be used to enter the marks, numbers, number and kind of packages or goods description. A reference to the serial number of the loading list shall be entered in box 31 (Packages and goods description) of the transit declaration form used.

(c) The loading list must be lodged with the office of departure in at least three copies.

(d) When a transit declaration is registered the loading list must be given the same registration number as the form to which it relates. This number must be entered by using a stamp which includes the name of the office of departure, or by hand. If entered by hand, it must be endorsed by the official stamp of the office of departure. It is not obligatory for an official of the office of departure to sign the forms.

(e) Where several loading lists are attached to one declaration used for the purpose of a transit procedure, the lists must bear a serial number allocated by the transit principal, and the number of loading lists attached must be entered in box 4 (Loading lists) of the said transit declaration.

Annex 2

Individual guarantee by a guarantor

I. Undertaking by the guarantor

1. I, the undersigned ⁽¹⁾

resident at ⁽²⁾

at the customs office of guarantee at.....

hereby jointly and severally guarantee, with the transit principal⁽³⁾

.....

up to a maximum amount of

in favour of the UNMIK Customs Service, any amount of duty, further liabilities, expenses and incidentals, but not fines, for which the transit principal may be or become liable for debt in the form of duty and other charges applicable to the goods described below under the transit procedure from the office of departure of

.....
.....

Goods of the following description:

.....
.....

.....
.....

.....
.....

2. The undersigned undertakes to pay upon the first application in writing by the UNMIK Customs Service and without being able to defer payment beyond a period of 30 days from the date of application the sums requested up to the limit of the abovementioned maximum amount, unless he or she or any other person concerned establishes before the expiry of that period, to the satisfaction of the UNMIK Customs Service, that the procedure for the transit operation concerned has been concluded.

At the request of the undersigned and for any reason recognised as valid, the UNMIK Customs Service may defer beyond a period of 30 days from the date of application for payment the period within which he or she is obliged to pay the requested sum. The expenses as a result of granting this additional period, in particular any interest, must be so calculated that the amount is equivalent to which would be charged under similar circumstances on the money or financial market in Kosovo.

3. This undertaking shall be valid from the day of its acceptance by the office of guarantee. The undersigned shall remain liable for payment of any debt arising during the transit operations covered by this undertaking and commenced before the date on which any

revocation or cancellation of the guarantee took effect, even if the demand for payment is made after that date.

4. The undersigned acknowledges that all correspondence and notices and any formalities or procedures relating to this undertaking addressed to or effected in writing at his or her address for service shall be accepted as duly delivered to him or her.

5. The undersigned acknowledges the jurisdiction of the court of the place where he or she has his or her address for service.

6. The undersigned undertakes to inform the office of guarantee in advance of any change to his or her address for service.

Completed at on

(4)

.....
(Signature)

(1) Surname and forename or name of firm.

(2) Full address

(3) Surname and forename, or name of firm and full address of the transit principal

(4) The person signing the document must enter the following by hand before his or her signature: "Guarantee for the amount of ..." the amount being written out in letters.

II. Acceptance by the office of guarantee⁽⁵⁾

Office of guarantee at

.....

Guarantor's undertaking accepted on to cover the transit operation

effected under the transit declaration No.of

Official Stamp	Signature
----------------	-----------------

(5) To be completed by the office of departure.

Annex 3

COMPREHENSIVE GUARANTEE

I. Undertaking by the guarantor

1. I, the undersigned ⁽¹⁾
resident at ⁽²⁾
at the office of guarantee at

hereby jointly and severally guarantee with the transit principal⁽³⁾

.....

up to a maximum amount of

.....

being 100% / 50% / 30%⁽⁴⁾ of the reference amount,

in favour of UNMIK Customs, any amount of duty, further liabilities, expenses and incidentals, but not fines, for which the transit principal may be or become liable for debt in the form of duty and other charges applicable to the goods placed under the transit procedure.

2. The undersigned undertakes to pay upon the first application in writing by the UNMIK Customs Service and without being able to defer payment beyond a period of 30 days from the date of application the sums requested up to the limit of the abovementioned maximum amount, unless he or she or any other person concerned establishes before the expiry of that period, to the satisfaction of the UNMIK Customs Service, that the procedure for the transit operation concerned has been concluded.

At the request of the undersigned and for any reason recognised as valid, the UNMIK Customs Service may defer beyond a period of 30 days from the date of application for payment the period within which he or she is obliged to pay the requested sum. The expenses as a result of granting this additional period, in particular any interest, must be so calculated that the amount is equivalent to which would be charged under similar circumstances on the money or financial market in Kosovo.

This amount may not be reduced by any sums already paid under the terms of this undertaking unless the undersigned is called upon to pay a debt arising during a transit operation commenced before the preceding demand for payment was received or within 30 days thereafter.

3. This undertaking shall be valid from the day of its acceptance by the office of guarantee. The undersigned shall remain responsible for payment of any debt arising during the transit operations covered by this undertaking and commenced before the date on which any revocation or cancellation of the guarantee took effect, even if the demand for payment is made after that date.

4. The undersigned acknowledges that all correspondence and notices and any formalities or procedures relating to this undertaking addressed to or effected in writing at his or her address for service shall be accepted as duly delivered to him or her.

5. The undersigned acknowledges the jurisdiction of the court of the place where he or she has his or her address for service.

6. The undersigned undertakes to inform the office of guarantee in advance of any change to his or her address for service.

Completed at on

(5)

.....
(Signature)

(1) Surname and forename, or name of firm.

(2) Full address

(3) Surname and forename, or name of firm and full address of the transit principal

(4) Delete what does not apply

(5) The person signing the document must enter the following by hand before his or her signature "Guarantee for the amount of " the amount being written out in letters.

II. Acceptance by the office of guarantee⁽⁶⁾

Office of guarantee at

Guarantor's undertaking accepted on

Official Stamp	Signature
----------------	-----------------

(6) To be completed by the office of guarantee

Annex 4

COMPREHENSIVE GUARANTEE CERTIFICATE



UNMIK CUSTOMS SERVICE
SHËRBIMI DOGANOR I UNMIK-ut
CARINSKA SLUŽBA UNMIK-a

(Front)
UNMIK



1. Valid until	Day	Month	Year	2. Number	
3. Transit principal ⁽¹⁾					
4. Guarantor ⁽¹⁾					
5. Office of guarantee (name and full address)					
6. Reference amount	in figures:			in letters:	
7. The office of guarantee certifies that the transit principal named above has furnished a comprehensive guarantee which is valid for transit operations through Kosovo					
8. Special observations					
9. Period of validity extended until					
Day	Month	Year			
Completed at			Completed at		
on			on		
Stamp of office of guarantee	Signature			Stamp of office of guarantee	Signature

(1) surname and forename, or name of company, and full address

10. Persons authorised to sign transit declarations on behalf of the transit principal
(back)

11. Surname, forename and specimen signature of authorized person	12. Signature of transit principal ⁽²⁾	11. Surname, forename and specimen signature of authorized person	12. Signature of transit principal ⁽²⁾

(2) Where the transit principal is a legal person, the person whose signature appears in box 12 must add to his signature, his surname, forename and the capacity in which he is signing.

EXPLANATORY NOTE ON COMPREHENSIVE GUARANTEE CERTIFICATES

I. Particulars to be entered on the front of a certificate

1. Once issued, there shall be no amendment, addition or deletion to the remarks in boxes 1 to 8 of the comprehensive guarantee certificate.
2. Where a comprehensive guarantee may not be used because the goods are goods involving a higher risk of fraud, there must be entered in box 8 of the certificate the words "Limited validity".
3. Where a transit principal has undertaken to lodge all his transit declarations at a specific office of departure, the name of the office must be entered in capitals in box 8 of the comprehensive guarantee certificate.
4. Where the period of validity of a certificate is extended, the office of guarantee must endorse box 9 of the comprehensive guarantee certificate.

II Particulars to be entered on the back of a certificate. Persons authorised to sign transit declarations

5. When a certificate is issued, or at any time during its period of validity, the transit principal must enter on the back the names of the persons he authorises to sign transit declarations. Each of these entries must comprise the surname and first name of the authorised person and a specimen of his signature and each must be countersigned by the transit principal. The transit principal has the option of striking through any boxes he does not wish to use.
6. The transit principal may revoke such authorisations at any time.
7. Any person whose name has been entered on the back of a certificate of this kind which is presented at an office of departure is the authorized representative of the transit principal.

Annex 5

Goods involving a higher risk of fraud

Tariff code	Description of the goods	Minimum quantities	Minimum rate of individual guarantee
1	2	3	4
2207 10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% or higher	3 hl	2500€/hl pure alcohol
2208 20 2208 30 2208 40 2208 50 2208 60 2208 70 ex 2208 90	Spirits, liquors and other spirituous beverages	5 hl	2500€/hl pure alcohol
2402 20	Cigarettes containing tobacco	35 000 pieces	120€/1000 pieces

Annex 6

GUARANTEE WAIVER CERTIFICATE



UNMIK CUSTOMS SERVICE
SHËRBIMI DOGANOR I UNMIK-ut
CARINSKA SLUŽBA UNMIK-a

(Front)
UNMIK



1. Valid until	Day	Month	Year	2. Number	
3. Transit principal ⁽¹⁾					
4. Office of guarantee (name and full address)					
5. Reference amount	in figures:		in letters:		
6. The office of guarantee hereby certifies that the transit principal named above has been granted a guarantee waiver in respect of his transit operations through Kosovo					
7. Special observations					
8. Period of validity extended until					
Day	Month	Year			
Completed at			Completed at		
on			on		
Stamp of office of guarantee		Signature		Signature	
		

(1) surname and forename, or name of company and full address

9. Persons authorised to sign transit declarations on behalf of the transit principal

(back)

10. Surname, forename and specimen signature of authorized person	11. Signature of transit principal ⁽²⁾	10. Surname, forename and specimen signature of authorized person	11. Signature of transit principal ⁽²⁾

(2) Where the transit principal is a legal person, the person whose signature appears in box 11 must add to his signature his surname, forename and the capacity in which he is signing.

EXPLANATORY NOTE ON GUARANTEE WAIVER CERTIFICATES

I. Particulars to be entered on the front of a certificate

1. Once issued, there shall be no amendment, addition or deletion to the remarks in boxes 1 to 7 of the guarantee waiver certificate.
2. Where a transit principal has undertaken to lodge all his transit declarations at a specific office of departure, the name of the office must be entered in capitals in box 7 of the guarantee waiver certificate.
3. Where the period of validity of a certificate is extended, the office of guarantee must endorse box 8 of the guarantee waiver certificate.

II Particulars to be entered on the back of a certificate. Persons authorised to sign transit declarations

4. When a certificate is issued, or at any time during its period of validity, the transit principal must enter on the back the names of the persons he authorises to sign transit declarations. Each of these entries must comprise the surname and first name of the authorised person and a specimen of his signature and each must be countersigned by the transit principal. The transit principal has the option of striking through any boxes he does not wish to use.
5. The transit principal may revoke such authorisations at any time.
6. Any person whose name has been entered on the back of a certificate of this kind which is presented at an office of departure is the authorized representative of the transit principal.

Annex 7



UNMIK CUSTOMS SERVICE
SHËRBIMI DOGANOR I UNMIK-ut
CARINSKA SLUŽBA UNMIK-a

UNMIK



RECEIPT

The office of destination at

.....

hereby certifies that document TR

registered on

under No.

by the office at

.....

has been lodged

at

on

Official Stamp

Signature