

GLOSSARY OF TRADE AND CUSTOMS TERMS

The Trade Lexicon contains terminology commonly-used in international trade, providing predictability in usage, bringing terminology in line with international practice and creating additional clarity for those engaging in trade transactions.

ABANDONED MERCHANDISE

Imported merchandise voluntarily given up by the importer and held in customs custody for proper disposition according to law.

ACCOMPANYING LUGAGGE

Articles carried on the same plane, vessel or vehicle, as the passenger. Baggage which arrives on the same mode of conveyance ahead of or after a passenger, shall be treated as accompanying him if the passenger intended the baggage to arrive with him and it was misdirected through no fault of the passenger.

ACCREDITATION

Accreditation is the internationally accepted procedure that recognizes the competence of testing and calibration laboratories, product certification bodies, quality system certification bodies and inspection bodies. Accreditations minimize the duplication of re-testing and re-certification, eliminate non-tariff barriers to trade, and reduce cost and market access delays.

AD-VALOREM DUTIES AND TAXES

Duties and taxes which are calculated on the basis of a percentage of the value of the goods

ADMINISTRATIVE SETTLEMENT OF A CUSTOMS OFFENCE

Procedure laid down by national legislation under which the Customs authorities are empowered to settle a customs offence either by ruling thereon or by means of a compromise settlement.

ADMINISTRATIVE SETTLEMENT OF A CUSTOMS OFFENCE

The procedure laid down by national legislation under which the Customs are empowered to settle a Customs offence either by ruling thereon or by means of a compromise settlement.

AIR WAYBILL

The shipping contract document used for the transportation of airfreight which includes conditions, limitations of liability, shipping instructions, description of commodity, and applicable transportation charges. It is generally similar to a straight non-negotiable bill of lading and is used for similar purposes.

AIRCRAFT GENERAL DECLARATION

Declaration conforming to the provisions of Annex 9 to the Convention on International Civil Aviation, Chicago 1944. The general declaration is the basic document on arrival and departure providing information concerning the aircraft itself and summary information relating to the itinerary, crew, passengers and health.

ALCOHOLIC BEVERAGE OR LIQUOR

Spirits, wine, beer and ale.

ALLOWANCE

An amount granted, usually related to exemptions.

ANTI-DUMPING DUTY

Duty assessed on merchandise sold at less than normal value. The duty assessed is the difference between the price at which the merchandise is sold ("export price") to Kosovo, and the price for which the goods are sold in the country of export ("normal value").

APPEAL

The act by which a person (natural or legal) who is directly affected by a decision or omission of government authorities and who deems himself to be aggrieved thereby seeks redress before a competent authority.

APPLIED TARIFF / APPLIED RATES

Duties that are actually charged on imports. These can be below the "bound" rates.

APPRAISEMENT

A determination by a duly-authorized customs official, of the dutiable value of imported merchandise.

ARBITRATION CLAUSE

A clause in a sales contract requiring the parties to settle all disputes by arbitration (i.e., by decision of a third party arbitrator) and not in the courts.

ARREST

A seizure or detention of a person by a law enforcement officer that goes beyond a brief investigatory inquiry. It usually involves filing formal charges against the person seized.

ASSESSMENT

- a) The valuation, or determination as to value of goods;
- b) The act of apportioning amounts to be paid; or
- c) An amount assessed or charged, for example: duties, taxes or other levies.

ASSESSMENT OF DUTIES AND TAXES

Determination of the amount of duties and taxes payable.

ASSISTS

For customs purposes, “assists” are assistance given by a buyer to a seller. They include the following if supplied directly or indirectly, and free of charge or at reduced cost by the buyer of imported merchandise for use in connection with the production or the sale for export to the importing country of the merchandise. Type of assists:

1. Materials, components, parts and similar items incorporated in the production of imported merchandise;
2. Tools, dies, moulds and similar items used in the production of imported merchandise;
3. Merchandise consumed in the production of the imported merchandise; and
4. Engineering, development, art work, design work, plans and sketches that are undertaken elsewhere than in the importing country and are necessary for the production of the imported merchandise.

ATA CARNET

An international Customs document which, issued under the terms of the ATA Convention, and the Istanbul Convention incorporates an international valid guarantee and may be used, in lieu of national customs documents and as security for import duties and taxes, to cover the temporary admission of goods and, where appropriate, the transit of goods. It may be accepted for controlling the temporary exportation and re-importation of goods, but in this case, the international guarantee does not apply.

ATA CONVENTION

The expression commonly used to refer to the Customs Convention on the ATA carnet for the temporary admission of goods (ATA Convention).

AUDIT-BASED CONTROL

Measures by which the Customs satisfy themselves as to the accuracy and authenticity of declarations through the examination of the relevant books, records, business systems and commercial data held by persons concerned.

PERSONAL BAGGAGE

Personal effects imported in connection with the arrival of a person and normally intended for personal use.

BALANCE OF PAYMENTS BASIS

Trade data conforming with national income accounting methods (the value of trade in goods and services changing hands between residents and non-residents sometimes without crossing borders); the figures for goods trade are derived and adjusted from customs data (the value of goods trade crossing borders).

BANK GUARANTEE

An indemnity or performance guarantee in which a bank commits itself to pay a certain sum if a third party fails to perform, or if any other form of default occurs. One use is when a bank wants a carrier to release a shipment, which it has financed but the original bills of lading are not yet available for surrender to the carrier.

BILL OF LADING

A document which provides the terms of the contract between the shipper and the transportation company to move freight between stated points at a specific charge.

BOARDING AND SEARCH OF MEANS OF TRANSPORT

The operations under which means of transport are visited by the Customs for :

- (a) collection of information from the person responsible for the means of transport and examination of commercial, transport or other documents concerning the means of transport, the cargo, stores, crew and passengers; and
- (b) inspection, examination and search of the means of transport.

BONDED

Means secured by obligation to Customs, pending the performance or fulfillment of specified deeds according to a binding contract, engagement or agreement, enforceable under legal penalty.

BONDED WAREHOUSE

An approved private warehouse used for the storage of goods pending release of the goods from such premises under a declared customs procedure, and until such time as duties or taxes owing, if any, are paid and the goods are properly released from customs control. Bonds must be posted by the warehouse proprietor and/or by the importer to indemnify the government if the goods are released improperly.

BORDER

The boundary line at the frontier of one country or territory with another country or territory.

BULK CARGO

Commodities such as ore, coal, wheat, oil, etc., which are normally transported loose or unpackaged. In this transportation mode, the ship itself is the container.

BUYING COMMISSION

A fee paid by an importer to an agent for representing the importer in the purchase of imported goods. The services performed by a buying agent could include buying, forwarding, quality control and similar services. Buying commissions are not to be added to the price actually paid or payable when determining customs value.

CABOTAGE

Transport of goods or passengers between points in the same country by a vessel or aircraft registered in another country. Many countries do not permit cabotage.

CALIBRATION

Calibration refers to a process of verification that an instrument is within its designated accuracy. This is usually accomplished by formal comparison with a measurement standard that is traceable to national or international standards.

CARGO

All commercially carried goods offered for entry into Kosovo except baggage in the possession of an arriving passenger, A cargo area is normally kept separate from passengers and their baggage.

CARGO DECLARATION

Generic term, sometimes referred to as freight declaration, applied to the documents providing the particulars concerning the cargo (freight) carried by commercial means of transport

CARGO MANIFEST

A list of cargo being transported or warehoused; a listing of the goods comprising the cargo (freight) carried in a means of transport or in a transport-unit. The cargo manifest which gives the commercial particulars of the goods, such as transport document numbers, consignors, consignees, marks and numbers, number and kind of packages, descriptions and quantities of the goods, may be used as the cargo declaration.

CARNET

An international transport document which may be used for the temporary, duty-free importation of certain goods into a country in lieu of the usual customs documents or cash deposit required. The carnet serves as a guarantee for the payment of customs duties which are at risk in a transit procedure. The carnet also guarantees compliance with customs requirements. In addition it may be used as an export document. (see ATA CARNET and CPD CARNET).

CARRIER

The person actually transporting or in charge or responsible for the operation of the means of transport.

CEFTA

The Central European Free Trade Agreement, as amended in 2006.

CERTIFICATE OF ORIGIN

A specific document identifying the goods, in which the authority or body empowered to issue it certifies expressly that the goods to which the certificate relates originate in a specific country. This certificate may also include a declaration by the manufacturer, producer, supplier, exporter or other competent person.

CERTIFICATION

Based on the results from accredited laboratory or body and the specifications from a documentary standard, certification is the operation intended to assure the conformity of products, services, etc. by means of technical evaluation consisting of the proper combinations of defined operations.

CERTIFIED DECLARATION OF ORIGIN

A declaration of origin certified by an authority or body empowered to do so.

CFR (COST AND FREIGHT)

Cost and Freight means that the seller must pay the costs and freight necessary to bring the goods to the named port of destination but the risk of loss of or damage to the goods, as well as any additional costs due to events occurring after the time the goods have been delivered on board the vessel, is transferred from the seller to the buyer when the goods pass the ship's rail in the port of shipment. The CFR term requires the seller to clear the goods for export.

This term can only be used for sea and inland waterway transport.

CIF (COST, INSURANCE AND FREIGHT)

Cost, Insurance and Freight means that the seller has the same obligations as under CFR but with the addition the he has to procure marine insurance against the buyer's risk of loss of or damage to the goods during the carriage. The seller contracts for insurance and pays the insurance premium.

The buyer should note that under the CIF term the seller is only required to obtain insurance on minimum coverage. The CIF term requires the seller to clear the goods for export. This term can only be used for sea and inland waterway transport.

CIP CARRIAGE AND INSURANCE PAID TO (...named place of destination)

In Carriage and Insurance Paid To, the seller/exporter clears the goods for export, delivers them to the carrier, and is responsible for paying for carriage and insurance to the named place of destination. However, once the goods are delivered to the carrier, the buyer is responsible for all additional costs.

1. The seller is responsible for procuring and paying for insurance cover.
2. The CIP term is valid for any form of transport including multimodal.

CLASSIFICATION

The coded designation of an item number in the Harmonized System Nomenclature (in Kosovo, TARIK) which legally describes merchandise being imported or exported in order to arrive at the appropriate rate of duty and/or tax and for statistical purposes.

CLEARANCE (OF GOODS)

The accomplishment of the customs formalities necessary to allow goods to be released from Customs control – for export, home use or to be placed under another customs procedure.

CLEARANCE FOR HOME USE

A customs procedure which provides that imported goods may remain permanently in the customs territory. This procedure entails the payment of any import duties and taxes chargeable and the accomplishment of all the necessary customs formalities.

COASTWISE TRADE

Trade between two seaports in the same country; a vessel is said to go coastwise when it moves from one seaport to another seaport in the same country.

CODEX ALIMENTARIUS

This is a collection of internationally recognized standards, codes of practice, guidelines and other recommendations relating to foods, food production and food safety. It was developed and is maintained by the Codex Alimentarius Commission, a body that was established in early November 1961 by the Food and Agriculture Organization of the United Nations (FAO). The Commission's major goals are to protect the health of consumers and ensure fair practices in the international food trade.

COMMERCIAL AIRCRAFT

Aircraft carrying passengers or cargo for commerce or hire.

COMMERCIAL FRAUD

Any offence against statutory or regulatory provisions which Customs is responsible for enforcing, committed in order to:

-evade, or attempt to evade, payment of duties/levies/taxes on movements of commercial goods; and/or –evade, or attempt to evade, any prohibition or restrictions applicable to commercial goods; and/or –receive, or attempt to receive, any repayments, subsidies or other disbursements to which there is no proper entitlement; and/or –obtain, or attempt to obtain, illicit commercial advantage injurious to the principle and practice of legitimate business competition.

COMMERCIAL IMPORTATION

The importation of merchandise into the commerce of Kosovo for other than the personal use of an individual.

COMMERCIAL INVOICE

An invoice signed by the seller or shipper, or his agent, that is acceptable for customs purposes if it is prepared in accordance with Customs Regulations, and in the manner customary for a commercial transaction involving goods of the kind covered by the invoice.

COMMERCIAL MEANS OF TRANSPORT

Any vessel (including lighters and barges, whether or not ship borne, and hydrofoils), hovercraft, aircraft, road vehicle (including trailers, semi-trailers and combinations of vehicles) or railway rolling stock, which is used for the transport of persons for remuneration or for the industrial or commercial transport of goods, whether or not for remuneration.

COMPENSATING PRODUCTS

Products obtained within a country or abroad, as appropriate, during or as a result of the manufacturing, processing or repair of goods temporarily admitted for inward processing or of goods temporarily exported for outward processing.

COMPROMISE SETTLEMENT OF A CUSTOMS OFFENCE

An agreement under which the customs authorities, being so empowered, consent to waive proceedings in respect of a customs offence subject to compliance with certain conditions by the person(s) implicated in that offence.

COMPULSORY LICENSING

For patents: when the authorities license companies or individuals other than the patent owner to use the rights of the patent — to make, use, sell or import a product under patent (i.e. a patented product or a product made by a patented process) — without the permission of the patent owner. This is

provided for under the WTO's TRIPS (intellectual property) Agreement provided certain procedures and conditions are fulfilled.

COMPUTED VALUE

The basis of appraisement used when a transaction value, a transaction value of identical or similar merchandise, or a deductive value cannot be determined. The computed value of imported merchandise is the sum of: 1. The cost of materials and the fabrication and other processing employed in the production of the imported merchandise; 2. An amount for profit and general expenses equal to that usually reflected in sales of goods of the same class or kind as the goods being valued which are made by producers in the country of exportation for export to the country of importation; 3. The costs of transportation to the port or place of importation, loading and handling charges and insurance if included in national legislation.

CONDITIONALLY FREE

Merchandise which is free of duty under certain conditions, or until certain conditions are satisfied.

CONFORMITY ASSESSMENT

Conformity assessment procedures are technical activities such as testing, verification, inspection, certification, and accreditation, which confirm that products or processes fulfill the requirements laid down in regulations and standards.

CONSIGNED MERCHANDISE

Merchandise transferred to an importer, without consideration (payment), to be sold on a division of profits or on a commission basis.

CONSIGNEE

The person or firm to who merchandise is destined.

CONSIGNEE MARKS

A symbol placed on packages for export for identification purposes; generally consisting of a triangle, square, circle, diamond, cross with letters and/or numbers as well as a port of discharge.

CONSIGNMENT

Merchandise sent to a retailer who is expected to pay after the sale occurs.

CONSUMPTION ENTRY

A formal entry that allows for the immediate movement of merchandise into the commerce of a country.

CONTAINER

A cargo compartment of transport equipment (lift-van, movable tank or other similar structure):

- (i) fully or partially enclosed to constitute a compartment intended for containing goods,
- (ii) of a permanent character and accordingly strong enough to be suitable for repeated use,
- (iii) specially designed to facilitate the carriage of goods, by one or more modes of transport, without intermediate reloading,
- (iv) designed for ready handling, particularly when being transferred from one mode of transport to another,
- (v) designed to be easy to fill and to empty, and
- (vi) having an internal volume of one cubic meter or more.

“Container” shall include the accessories and equipment of the container, appropriate for the type concerned, provided that such accessories and equipment are carried with the container. The term “container” shall not include vehicles, accessories or spare parts of vehicles, or packaging or pallets. “Demountable bodies” shall be regarded as containers.

CONTAINER DEPOT

Means any container depot contemplated for the deposit of imported containerized goods, pending release from customs control.

CONTRABAND

Merchandise which may not be lawfully imported or exported; smuggled merchandise; controlled substances or goods for which international trade is prohibited.

CONVEYANCE

Any vehicle, aircraft, or water-borne vessel or any other contrivance that is used to transport persons or goods.

COPYRIGHT

The exclusive right to reproduce, publish and sell the matter and form of a literary, musical or artistic work.

COUNTERFEIT

Usually refers to merchandise marked with a false, counterfeit or non-genuine trademark which is indistinguishable from a registered trademark.

COUNTERTRADE

Countertrade is the exchange of goods or services with other goods or services rather than with money. It is a method of financing transactions where hard currency is either not available, or is available in extremely limited amounts. Four common types of countertrade are: (1) barter; (2) counter purchase; (3) buy back; and (4) offset.

COUNTERVAILING DUTY

An additional duty levied, equal to the amount of bounties, subsidies or grants, paid or bestowed by a foreign government on any articles or merchandise imported into the Country from a foreign country.

COUNTRY

Means the territory of a nation or state and unless the context otherwise requires, includes a dependent territory of a country.

COUNTRY OF ORIGIN OF GOODS

Country in which the goods have been produced or manufactured, or where goods have been subject to substantial transformation but retain their essential character, according to the criteria laid down for the purposes of application of the customs tariff, of quantitative restrictions or of any other measure related to trade.

CPD CARNET

An international customs document which incorporates an internationally valid guarantee and may be used, in lieu of national customs documents and as security for import duties and taxes, to cover the temporary admission of means of transport and, where appropriate, the transit of means of transport. It may be accepted for controlling the temporary exportation and re-importation of means of transport but, in this case, the international guarantee does not apply.

CPT - CARRIAGE PAID TO (...name place of destination)

In Carriage Paid To, the seller/exporter/manufacturer clears the goods for export, delivers them to the carrier, and is responsible for paying for carriage to the named place of destination. However, once the seller delivers the goods to the carrier, the buyer becomes responsible for all additional costs.

The seller is not responsible for procuring and paying for insurance cover.

The CPT term is valid for any form of transport including multimodal.

CREDIT RISK INSURANCE

A form of insurance which protects the seller against loss due to default on the part of the buyer.

CREW

Includes any person, other than a pilot or master employed in any capacity on board any ship or aircraft.

CREW'S EFFECTS

Items in everyday use and any other articles belonging to the crew, carried on board a means of transport, and which may be required to be declared to Customs.

CURRENCY

Notes and coin that are the current medium of exchange, or legal tender in a country.

CUSTOMS

The Government Service which is responsible for the administration of customs laws and the collection of import and export duties and taxes and which also has responsibility for the application of other laws and regulations relating, inter alia, to the importation, transit and exportation of goods and law enforcement at borders.

CUSTOMS UNION

A customs union is constituted by and composed of national members that agree to free trade within the union and a common external tariff. Customs unions are established through regional trade agreements.

CUSTOMS APPROVED ROUTE

Any road, railway, waterway and any other route (pipeline, etc.), which, in accordance with the customs provisions of a State, must be used for the importation, customs transit or exportation of goods.

CUSTOMS BONDED WAREHOUSE

Any premises provided and operated by the Customs Service for the deposit and storage of imported or exported goods that have been abandoned, seized or forfeited pending their disposal at a customs auction.

CUSTOMS BROKER

Means any person who deals directly with the Customs, for and on behalf of another person, relating to the importation, exportation, movement or storage of goods.

CUSTOMS CLEARING AGENT

(from Kyoto Convention - terminology for customs broker) or “Customs Agent” in Kosovo. The third party representative who carries on the business of arranging for the customs clearance of goods and who deals directly with the Customs for and on behalf of another person.

CUSTOMS CODE

The statutory legal and regulatory provisions concerning the importation and exportation of goods, the administration and enforcement of which are specifically charged to the Customs, and any regulations made by the Customs under their statutory powerT

his includes statutory provisions relating to the importation, exportation, movement or storage of goods, the administration and enforcement of which are specifically charged to the Customs, and any regulations made by the Customs under their statutory powers.

CUSTOMS CONTROL

Measures applied to ensure compliance with the laws and regulations of the Republic of Kosovo which the Customs are responsible for enforcing pertaining to the importation and exportation of goods.

CUSTOMS CONTROL ZONE

Part of the customs territory in which the possession and movement of goods may be subject to special customs control measures.

CUSTOMS CUSTODY

Merchandise under the control (either physical or effective possession) of customs.

CUSTOMS DEBT

The obligation on a person to pay the amount of the import duties and taxes (customs debt on importation) or export duties and taxes (customs debt on exportation) which apply to specific goods under the Kosovo provisions in force.

CUSTOMS DUTIES

Duties laid down in the Customs tariff, to which goods are liable on entering or leaving the territory of a country.

CUSTOMS FORMALITIES

All the operations which must be carried out by the person concerned and by Customs in order to comply with the statutory or regulatory provisions which the Customs are responsible for enforcing in connection with the control of persons at the Customs frontier and the clearance of baggage, goods and means of transport at importation, exportation and in transit.

CUSTOMS FORMALITIES APPLICABLE TO MEANS OF TRANSPORT FOR COMMERCIAL USE

All the operations to be carried out by the person concerned and by the Customs Service in respect of transport for commercial use arriving in or departing from the Customs territory, and during their stay therein.

CUSTOMS FORMALITIES PRIOR TO THE LODGEMENT OF THE GOODS DECLARATION

All the operations to be carried out by the person concerned and by the Customs from the time goods are introduced into the Customs territory until goods are placed under a customs procedure.

CUSTOMS FRAUD

Any act by which a person deceives, or attempts to deceive, Customs and thus evades, or attempts to evade, wholly or partly, the payment of import or export duties and taxes or the application of prohibitions or restrictions laid down by the statutory or regulatory provisions enforced or administered by the Customs administrations or obtains, or attempts to obtain, any advantage contrary to such provisions, thereby committing a customs offence.

CUSTOMS FRONTIER

The boundary of a national territory of a country.

CUSTOMS GOODS DECLARATION (CGD)

A statement by an importer or exporter to account for imported or exported goods, which in either case, if required to be in writing is made on a customs declaration form, whereby the importer or exporter indicates the particular customs procedure to be applied to the goods and furnishes the particulars which are required for the application of that procedure.

CUSTOMS GOODS DECLARATION or, CUSTOMS DECLARATION

Any statement or action, in any form prescribed or accepted by the Customs, giving information or particulars required by the Customs.

CUSTOMS GUARANTEE OR "BOND"

An undertaking in due legal form, by which a person binds himself to the Customs to do or not to do some specified act.

CUSTOMS OFFENSE

Any breach, or attempted breach, of the Customs Code.

CUSTOMS OFFICE

Any office at which all or some of the formalities laid down by customs legislation may be completed

CUSTOMS OFFICE

The customs administrative unit competent for the performance of customs formalities, and the premises or other areas approved for that purpose by the competent authorities.

CUSTOMS OFFICE OF DEPARTURE

Any customs office at which a customs transit operation commences

CUSTOMS OFFICE OF DESTINATION

Any customs office at which a customs transit operation is terminated.

CUSTOMS PROCEDURE

The legal action to effect release of imported or exported goods from Customs control; the treatment applied by the Customs to goods which are subject to customs control.

CUSTOMS SEAL

A device consisting of a seal and a fastening which are joined together in a secure manner. Customs seals are affixed in connection with certain customs procedures (customs transit, in particular) generally to prevent or to draw attention to any unauthorized interference with the sealed items.

CUSTOMS SERVICE or CUSTOMS

The government department responsible for executing customs control over imported and exported goods and for administering the Customs Code, the Customs Tariff Law, and other relevant Laws.

CUSTOMS SUPERVISION

Any action or thing required to be done or maintained under the supervision of customs officers, which may be by continuous or by occasional verification. This may be required by regulations, or in the absence of such regulations for a particular case, as the principal customs officer concerned shall direct.

CUSTOMS TRANSIT OPERATION

Transport of goods from an office of departure to an office of destination under customs transit procedures.

CUSTOMS UNION

Entity formed by a customs territory replacing two or more territories and having in its ultimate state the following characteristics:

- a common external customs tariff and a common or harmonized customs legislation for the application of that tariff;
- the absence of any customs duties and charges having equivalent effect in trade between the countries forming the customs union in products originating entirely in those countries or in products of other countries in respect of which import formalities have been complied with and customs duties and charges having equivalent effect have been levied or guaranteed and if they have not benefited from a total or partial drawback of such duties and charges;
- the elimination of restrictive regulations of commerce within the customs union

CUSTOMS WAREHOUSING PROCEDURE

Customs procedure under which imported goods are stored under customs control in a designed place (a customs warehouse) without payment of import duties and taxes.

CUSTOMS-APPROVED TREATMENT OR USE OF GOODS

Means a) the placing of goods under a customs procedure; b) their entry into a free zone or free warehouse; c) their re-exportation from Kosovo; d) their destruction; e) their abandonment to the customs authorities.

DAF - DELIVERED AT FRONTIER (...named place)

In Delivered At Frontier, the seller/exporter/manufacturer clears the goods for export and is responsible for making them available to the buyer at the named point place at the frontier, not unloaded, and not cleared for import.

In the DAF term, naming the precise point, place, and time of availability at the frontier is very important as the buyer must make arrangements to unload and secure the goods in a timely manner.

Frontier can mean any frontier including the frontier of export.

The DAF term is valid for any mode of shipment, so long as the final shipment to the named place at the frontier is by land.

The seller is not responsible for procuring and paying for insurance cover.

DATE OF EXPORTATION

The date on which the merchandise actually leaves the country. If the vessel with merchandise on board departs from two or more ports of the country of exportation, the date the vessel finally leaves the last port of the exporting country is the date of exportation. When merchandise is shipped from an interior country through the ports of another country, the date of exportation is the date on which the merchandise crosses the border of the country of exportation.

DDP - DELIVERED DUTY PAID (...named place of destination)

In Delivered Duty Paid, the seller/exporter/manufacturer clears the goods for export and is responsible for making them available to the buyer at the named place of destination, cleared for import and unloaded from the transport vehicle.

The seller, therefore, assumes all responsibilities for delivering the goods to the named place of destination, including all responsibility for import clearance, duties, and other costs payable upon import.

The DDP term can be used for any mode of transport.

DDU - DELIVERED DUTY UNPAID (...named place of destination)

In Delivered Duty Unpaid, the seller/exporter/manufacturer clears the goods for export and is responsible for making them available to the buyer at the named place of destination, not cleared for import.

The seller, therefore, assumes all responsibilities for delivering the goods to the named place of destination, but the buyer assumes all responsibility for import clearance, duties, administrative costs, and any other costs upon import as well as transport to the final destination.

The DDU term can be used for any mode of transport.

The DDU term is used when the named place of destination (point of delivery) is other than the seaport or airport.

DECISION

The individual act by which the Customs decide upon a matter relating to customs law.

DECLARANT

Any natural or legal person who makes a customs declaration or in whose name such a declaration is made.

DECLARATION OF ARRIVAL OR DEPARTURE

Any statement required to be made or produced to the customs authorities upon the arrival or departure of a means of transport by the person responsible for the means of transport or his agent and containing the necessary particulars relating to the means of transport and to the journey, cargo, stores, crew or passengers.

DECLARATION OF ORIGIN

An appropriate statement as to the origin of the goods made, in connection with their exportation, by the manufacturer, producer, supplier, exporter or other competent person on the commercial invoice or any other document relating to the goods. This may be a certificate of origin.

DEDUCTIVE VALUE

The method of WTO appraisal to be used if the transaction value of imported merchandise, of identical merchandise, or of similar merchandise cannot be determined. Basically, deductive value is the resale price in the Country, with deductions for certain items. The price used depends on when and in what condition the merchandise concerned is sold in the country of importation.

DEPOSIT

A sum of money provisionally paid (French : "consignation"), or title deeds, bearer bonds, etc., lodged as security for the payment of such duties, taxes or other sums or obligations as may become liable.

DEPOT OPERATOR

The person having charge of any container depot.

DEQ - DELIVERED EX QUAY (...named port of destination)

In Delivered Ex Quay, the seller/exporter/manufacturer clears the goods for export and is responsible for making them available to the buyer on the quay (wharf) at the named port of destination, not cleared for import.

The buyer, therefore, assumes all responsibilities for import clearance, duties, and other costs upon import as well as transport to the final destination.

The DEQ term is used only for shipments of goods arriving at the port of destination by ocean or by inland waterway.

DES - DELIVERED SHIP (...named port of destination)

In Delivered Ex Ship, the seller/exporter/manufacturer clears the goods for export and is responsible for making them available to the buyer on board the ship at the named port of destination, not cleared for import.

The seller is thus responsible for all costs of getting the goods to the named port of destination prior to unloading.

The DES term is used only for shipments of goods by ocean or inland waterway or by multimodal transport where the final delivery is made on a vessel at the named port of destination.

DETENTION

The act of Customs taking possession of imported merchandise pending determination of admissibility or satisfaction of customs requirements.

DIPLOMATIC PERSONNEL

Representatives of foreign governments entitled to special exemptions under the Vienna Convention.

DIRECT EXPORTING

Sale by an exporter directly to a buyer located in a foreign country.

DIRECT PAYMENT

Examples of direct payments include those made by cash, check, wire transfer, credit card, or other instruments such as a draft on a letter of credit.

DIRECTOR GENERAL

Means the customs officer who is the head of Customs Service of the Republic of Kosovo.

DISTRIBUTOR

A foreign agent who sells directly for a manufacturer and maintains an inventory on hand.

DOCK RECEIPT

A receipt given for a shipment received or delivered at a ship's pier. When delivery of a foreign shipment is completed, the dock receipt is surrendered to the vessel operator or his agent and serves as a basis for preparation of the Ocean Bill of Lading.

DOCUMENT

Any medium designed to carry and actually carrying a record of data entries and other information; including paper, magnetic tapes and disks, microfilms, etc.

DOCUMENTARY EVIDENCE OF ORIGIN

A certificate of origin, a certified declaration of origin or a declaration of origin or other documentary evidence tending to prove origin.

DOMESTIC VALUE

The price at which an imported article is or would be offered for sale in an arm's length transaction in the country of importation.

DRAWBACK

Amount of import duties repaid under the drawback procedure.

DRAWBACK PROCEDURE

Customs procedure which, when goods are exported, provides for a refund (total or partial) to be made in respect of the import duties and/or taxes charged on the goods, or on materials contained in them or used up in their production.

DUAL CHANNEL (RED/GREEN)

A simplified Customs control system allowing travelers on arrival to make a voluntary customs declaration by choosing between two types of channel. One, identified by green symbols, is for the use of travelers carrying goods in quantities or values not exceeding those admissible duty-free and which are not subject to import prohibition or restriction. The other, identified by red symbols, is for other travelers.

DUE DATE (Customs)

The date when payment of duties and taxes is due.

DUMPING

Importing merchandise into a country at an export price which is less than the "normal value" in the country where the goods are produced.

DUTIES AND TAXES (Customs)

Import duties and taxes and/or export duties and taxes

DUTY

A lawful payment due the Government. There are four rates of duty: Specific, Ad Valorem. Compound and Free. Ad Valorem is a rate of duty based on a percentage of dutiable value. Specific is a rate of duty based on a set amount per each unit imported. Compound is a rate of duty that is a combination of both an Ad Valorem rate and a Specific rate. Free is a rate of duty even though there is no monetary collection.

DUTY-FREE GOODS IN DUTY-FREE SHOPS

Imported goods free of import duties and taxes, and domestic goods free of internal taxes.

DUTY-FREE SHOPS

A retail shop under Customs control generally located in a sea port or airport at which a traveler, proceeding abroad or arriving in a country, may acquire goods free of customs duties and taxes.

ECONOMIC PARTNERSHIP AGREEMENTS (EPA)

Economic Partnership Agreements (EPAs) are aimed at promoting trade between the European Union and the African, Caribbean and Pacific Group of States (ACP) countries.

EIGHT FORWARDER

Acts as an agent for the importer/exporter in moving cargo. In addition to arranging for shipping, the freight forwarder can process required documents, arrange for the shipment's warehousing, packing, cartage, consolidation, and insurance, and provide advice concerning letters of credit, licenses, inspections and other issues germane to the cargo's dispatch.

ELECTRONIC COMMERCE

The production, advertising, sale and distribution of products via telecommunications networks.

ELECTRONIC DATA EXCHANGE

An electric interface between parties that facilitates the flow and processing of information between parties in international transactions.

ELECTRONIC FUNDS TRANSFER

A system of transferring funds from one account to another by electronic means.

EMURRAGE

A fee paid for excess time taken for loading or unloading of a vessel not caused by the vessel operator, but resulting from the acts of a charterer or shipper.

ENFORCEMENT

Securing non-voluntary compliance and detecting noncompliance with laws governing the importation and exportation of merchandise, contraband and prohibited articles.

ENTRY FOR HOME CONSUMPTION

Includes entry under any subheading or classification number in the Customs Tariff for any use or purpose within Kosovo.

EQUIVALENT COMPENSATION

System allowing, under certain customs procedures, the exportation or importation of goods identical in type, description, quality and technical characteristics to those previously imported or exported.

EQUIVALENT GOODS

Goods identical in description, quality and technical characteristics to those imported or exported for inward or outward processing, or for the drawback procedure.

EVIDENCE

Any matter or fact from which an inference may be drawn as to another matter or fact.

EXAMINATION OF GOODS

Physical inspection of goods by the Customs to satisfy themselves that the nature, origin, condition, quantity and value of the goods are in accordance with the particulars furnished in the Goods Declaration.

EXCESS

Upon examination, the customs officer may discover a greater quantity than invoiced or that articles not invoiced are included in the examination package.

EXEMPTION

An allowance or derogation from the payment of customs duty and tax that are normally to be applied and paid.

EXPORT

With respect to goods, means removal from Kosovo or another country.

EXPORT CONTROLS

Export controls are laws and regulations controlling the conditions under which certain goods, technologies and information can be exported. Customs enforces the export control laws.

EXPORT DECLARATION

A formal statement made to customs at a port of exit on a customs goods declaration declaring full particulars about goods being exported.

EXPORT DUTIES

All customs duties, including charges having an effect equivalent to customs duties, and taxes payable on the exportation of goods from Kosovo, but excluding any fee or charge for transport or license.

EXPORT DUTIES AND TAXES (Customs)

Customs duties and all other duties, taxes, fees or other charges which are collected on or in connection with the exportation of goods but not including fees and charges which are limited in amount to the approximate cost of services rendered.

EXPORT LICENSE

A permit or other approval required to engage in the export of certain commodities and quantities to specified destinations.

EXPORTATION

The act of taking any goods out of the customs territory.

EXPORTER

Any person who, at the time of exportation:

Owns any goods exported;

Carries the risk of any goods exported;

Represents that or acts as if he/she is the exporter or owner of any goods exported;

Actually takes or attempts to take any goods from Kosovo;

Is beneficially interested in any way whatever in any goods exported.

EXW (Ex Works)

Ex works means that the seller fulfils his obligation to deliver when he has made the goods available at these premises (i.e. works, factory, warehouse, etc.) to the buyer. In particular, he is not responsible for loading the goods on the vehicle provided by the buyer or for clearing the goods for export, unless otherwise agreed. The buyer bears all costs and risks involved in taking the goods from the seller's premises to the desired destination. This term thus represents the minimum obligation for the seller.

This term should not be used when the buyer cannot carry out directly or indirectly the export formalities. In such circumstances, the FCA (free carrier, named place of delivery) term should be used.

FACILITATION (of trade)

Programs or procedures designed to expedite the flow of international trade.

FAS – FREE ALONGSIDE SHIP (...named port of shipment)

In Free Alongside Ship, the seller/exporter/manufacturee clears the goods for export and then places them alongside the vessel at the "named port of shipment".

The parties to the transaction, however, may stipulate in their contract of sale that the buyer, instead of the seller clear the goods for export. The standard FAS term, however, requires that the seller clear the goods for export.

The FAS term is used only for ocean or inland waterway transport.

FASTENING

A string, cord, wire, band, or the like, for use in conjunction with a seal.

FCA – FREE CARRIER (...named place)

In Free Carrier, the seller/exporter/manufacturee clears the goods for export and then delivers them to the carrier specified by the buyer at the named place.

If the named place is the seller's place of business, the seller is responsible for loading the goods onto the transport vehicle. If the named place is any other location, such as the loading dock of the carrier, the seller is not responsible for loading the goods onto the transport vehicle.

The FCA term may be used for any mode of transport, including multimodal.

FOB (Free On Board)

Free on Board means that the seller fulfils his obligation to deliver when the goods have passed over the ship's rail at the named port of shipment. This means that the buyer has to bear all costs and risks of loss of or damage to the goods from that point.

The FOB term requires the seller to clear the goods for export.

This term can only be used for sea or inland waterway transport.

FOREIGN EXCHANGE RATE

The rate or price of the currency of one country in terms of the currency of another.

FORFEITURE

The act of transferring control and ownership of merchandise from the importer to Customs for certain violations of law.

FORFEITURE VALUE

The value ascertained by customs authorities when merchandise subject to forfeiture is no longer available for seizure.

FRAUD

Deliberate deception. An intentional attempt to deceive by suppressing or distorting the facts in any material matter..

FREE TRADE AGREEMENT

An agreement providing for free or reduced rates of duty for merchandise from specific countries to stimulate trade.

FREE TRADE AREA

Entity formed by the customs territories of an association of two or more states and having the following characteristics :

- the elimination of customs duties in respect of products originating in any of the countries of the area,
- each State retains its customs tariff and customs law,
- each State of the area remains autonomous in matters of customs and economic policy,
- trade is based on the application of rules of origin, to take account of the different customs tariffs and prevent diversion of trade,
- the elimination of restrictive regulations of commerce within the free trade area.

FREE ZONE

A part of the territory of a State where any goods introduced are generally regarded, insofar as import duties and taxes are concerned, as being outside the customs territory.

FREIGHT

All merchandise, goods, products, or commodities shipped by rail, air, road, or water, other than baggage, express mail, or regular mail.

FREIGHT PAYMENT

The commercial compensation paid for the transport of goods.

FRONTIER TRAFFIC (or cross-border trade)

Importations and exportations carried out by frontier zone inhabitants between two adjacent frontier zones.

FRONTIER ZONE INHABITANTS

Persons established or resident in a frontier zone.

GAUGE

Measurement for the purpose of determining volume, content of proof, thickness, etc., of certain commodities.

GENERAL SYSTEM OF PREFERENCES (GSP)

A method of providing duty-free treatment for eligible articles imported directly from designated beneficiary developing countries (BDC). Rules of origin may vary from country to country.

GIFT

An article given freely by one person to another person without compensation or promise of compensation.

GOODS

An article that has economic utility – tangible products and materials such as stores, baggage, animals, conveyances, currency, etc.

GOODS EXPORTED WITH NOTIFICATION OF INTENDED RETURN

Goods exported with notification of intended return' means goods specified by the declarant as intended for re-importation, in respect of which identification measures may be taken by the Customs to facilitate re-importation in the same state.

GOODS IN FREE CIRCULATION

Goods which may be disposed of without customs restriction.

GOODS RETURNED

Products made in Kosovo which are being returned after having been exported. These products are free of duty provided they have not been advanced in value or improved in condition by any process of manufacture or other means while abroad.

GOVERNMENT

Means the government of a country and includes:

- (a) any state, provincial, municipal or other local or regional government in such country;
- (b) any person, agency or institution acting for, on behalf of, or under the authority of any law passed by the government of such country or such state, provincial, municipal, or other local or regional government; and,
- (c) any association of sovereign states of which such country is a member.

GROSS WEIGHT

Entire weight of goods, packing, and container, ready for shipment.

GUARANTEEING ASSOCIATION

An association which is approved by the Customs authorities of a Contracting Party to an international agreement to guarantee the payment of any sums legally due, under the terms of this agreement, to the Customs authorities of that Contracting Party, and which is affiliated to a guaranteeing chain.

GUARANTY

Undertaking by which the surety assumes obligations towards the Customs administration.

HARMONIZED SYSTEM (H.S.)

The International Convention on the Harmonized Commodity Description and Coding System administered by the World Customs Organization. The common name for the international numerical coding system for classifying goods (normally used in a national customs tariff – for example, TARIK in Kosovo).

HOME USE

With respect to goods, consumption, use or other disposition in Kosovo.

HOUSEHOLD EFFECTS

Furniture, carpets, books, paintings, libraries, tableware and other household furnishings or articles which contribute to the comfort, convenience and appearance of the household.

IMPORT

The act of bringing, introducing or causing any goods to be brought into the customs territory of Kosovo.

IMPORT AND EXPORT DUTIES AND TAXES

Customs duties and all other duties, taxes, fees or other charges which are collected on or in connection with the importation or exportation of goods, but not including fees and charges which are limited in amount to the approximate cost of services rendered.

IMPORT DUTIES

All customs duties, including charges having an effect equivalent to customs duties, and taxes payable on the importation of goods in to Kosovo, but excluding any fee or charge for transport or license.

IMPORT/EXPORT PERMIT (OR IMPORT/EXPORT LICENSE)

Authorization issued by a competent authority for the importation or exportation of goods subject to restriction.

IMPORTER

A person who brings goods, or causes goods to be brought from a foreign country into the territory of Kosovo, and who at the time of importation:

- Owns any goods imported;
- Carries the risk of any goods imported;
- Represents that or acts as if he/she is the importer or owner of any goods imported;
- Actually brings any goods into Kosovo;
- Is beneficially interested in any way whatever in any goods imported.

IN-BOND

A term used to describe merchandise on which duties and taxes have not been paid and which is under some form of bond providing for liquidated damages if the conditions of the bond are not met. It may refer to merchandise being transported under customs bond by a common carrier, merchandise in a customs bonded warehouse or vessel and aircraft supplies and equipment.

INDIRECT PAYMENT

An indirect payment would include the settlement by the buyer, in whole or in part, of a debt owed by the seller, or where the buyer receives a price reduction on a current importation as a means of settling a debt owed him by the seller.

INFRINGING/COUNTERFEIT GOODS

Goods incorporating objects of intellectual property (patents, objects of copyright and neighbouring rights, industrial property, as well as trademarks, appellations of places of origin of goods, and other objects of intellectual property in accordance with legislation of the Republic of Kosovo), if the manufacture of such goods, their conveyance across the customs border or other actions with the goods under customs control result in infringement of a right-holder's rights protected in accordance with legislation of the Republic of Kosovo.

INLAND CARRIER

Transportation line which hauls export or import traffic between ports and inland points.

INSPECTION

Close scrutiny or examination of baggage, travelers and cargo at the time of entry into Kosovo. Inspection in its simplest form is a verification of the quantity and/or weight and value of traded goods, or if it occurs at a border, verification can consist of examining import/export documents with a visual check of the cargo on the basis on professional judgment.

INSURANCE GUARANTEE

An indemnity letter in which the insurance company commits itself to pay a certain sum if a third party fails to perform, or if any other form of default occurs.

INTELLECTUAL PROPERTY RIGHTS

The rights relating to :

- literary, artistic and scientific works,
- performances of performing artists, phonograms and broadcasts,
- inventions in all fields of human endeavor,
- scientific discoveries,
- industrial designs,
- trademarks, service marks and commercial names and designations,
- protection against unfair competition, and all other rights resulting from intellectual activity in the industrial, scientific, literary or artistic fields.

INTERNAL CLEARANCE DEPOT

An inland customs office combined with a common user facility, other than a port or an airport or road or rail station, with or without public authority status, equipped with fixed installations and offering services for handling and temporary storage of any kind of goods (including containers) carried under customs transit by any applicable mode of transport, placed under Customs control and with Customs and other agencies competent to clear goods for home use, warehousing, temporary admission, re-export, temporary storage for onward transit and outright export.

INTERNAL TRAFFIC

The carriage of persons embarked or goods loaded in the customs territory for disembarkation or unloading within the same customs territory.

INTERNATIONAL AIRPORT

An airport designated as a port of entry or exit for civil aircraft and the merchandise carried thereon. Inclusion of the term "international" in the name of an airport does not necessarily mean the airport is a designated international airport for customs purposes.

INTERNATIONAL CUSTOMS DECLARATION FORM TIF

Document used for goods and baggage in customs transit by rail, introduced by the two international conventions done at Geneva on 10 January 1952 to facilitate the crossing of frontiers:

- (1) for goods carried by rail, and
- (2) for passengers and baggage carried by rail.

It includes a brief description of the goods or the baggage and an undertaking by the railway to present them at the place of destination with the customs seals intact.

INVOICE

A list of particular goods shipped with their description and value or prices listed along with any accrued charges. It is a record of a transaction between buyer and seller.

INWARD PROCESSING

The customs procedure under which certain goods can be brought into a customs territory conditionally relieved from payment of import duties and taxes, on the basis that such goods are intended for manufacturing, processing or repair and subsequent exportation.

IRREVOCABLE LETTER OF CREDIT

A letter of credit which cannot be amended or cancelled without prior mutual consent of all parties to the credit.

ISSUING ASSOCIATION

An association which is approved by the Customs authorities to issue ATA, CPD or TIR carnets and which is affiliated directly or indirectly to a guaranteeing chain.

ISTANBUL CONVENTION

The term commonly used to refer to the Convention on Temporary Admission, adopted by the Customs Co-operation Council in Istanbul in 1990.

KONFISKIM I KONSTATUAR

Ndëshkimi i kryer nga ana e zyrtarit doganor në lidhje me mallrat, të cilat janë përcaktuar se janë në kundërshtim me ligjin doganordhe mallrat të cilat do të ishin subjekt i konfiskimit përveç nëse mallrat nuk gjinden apo nëse një konfiskim i tillë është jo praktik.

KOSOVO GOODS

Goods wholly obtained in Kosovo under the conditions referred to in Article 27 of Custom Code and not incorporating goods imported from countries or territories outside Kosovo. Goods obtained from goods placed under a suspensive arrangement shall not be deemed to have Kosovo status.

KYOTO CONVENTION (REVISED)

The International Convention on the Simplification and Harmonization of Customs Procedures adopted by the Customs Co-operation Council in Kyoto in 1973, amended in June 2000, and entered into force 3 February 2006

LADING

Loading, as in loading cargo.

LEGAL METROLOGY

The entirety of the legislative, administrative, and technical procedures established by, or by reference to public authorities, and implemented on their behalf in order to specify and to ensure, in a regulatory or contractual manner, the appropriate quality and credibility of measurements related to official controls, trade, health, safety, and the environment.

LETTER OF CREDIT (LC)

A document issued by a bank authorizing the bearer to draw a stated amount of money from the issuing bank, its branches, or other associated banks or agencies, after he/she complies with the terms of the letter of credit.

LETTER-POST ITEMS

Letters, postcards, printed papers, literature for the blind and small packets described as letter-post items in the Acts of the Universal Postal Union currently in force.

LICENSE FEE

A payment made for the right to use, produce or sell a given product.

MANIFEST

A written instrument containing a true and accurate count of imported cargo. It must contain a list of all packages or separate items of freight with their distinguishing marks or numbers.

MARINE INSURANCE

An insurance which will compensate the owner of goods transported overseas in the event of loss which cannot be legally recovered from the carrier.

MARKING

A clear indication of the country of origin or other required information on imported cargo.

MASTER

In relation to any ship, the person (other than a pilot) having charge of such ship

MEANS OF TRANSPORT FOR COMMERCIAL USE

Any vessel (including lighters and barges, whether or not ship borne, and hydrofoils), hovercraft, aircraft, road vehicle (including trailers, semi-trailers and combinations of vehicles) or railway rolling stock, which is used for the transport of persons for remuneration or for the industrial or commercial transport of goods, whether or not for remuneration.

MEANS OF TRANSPORT FOR PRIVATE USE

Motor road vehicles (including motor cycles) and trailers, boats and aircraft which are exclusively for personal use by the person concerned and not for the transport of persons for remuneration or the industrial or commercial transport of goods, whether or not for remuneration.

METROLOGY

Metrology is the science of measurement. No testing would be possible unless the characteristics of the product or service in question can be measured in a way, which compares them against a physical or chemical reference of known value. Therefore, adequate methods for measuring the properties of products and services are fundamental to the quality assessment process.

MITIGATION

A negotiated reduction in the original amount assessed under a penalty or liquidated damages.

MONETARY INSTRUMENTS

Currency, traveler's checks, or certain negotiable instruments such as checks which are in bearer form, i.e. negotiable by the bearer.

MONEY LAUNDERING

Money laundering is the process by which the illegal source of proceeds is concealed by means of financial transactions or any other means to make illegal proceeds appear legitimate.

MULTI MODAL TRANSPORT

Transportation, which includes at least two modes of transport, such as shipping by rail and by sea; transfer of cargo from one mode of transport to another

MUTUAL ADMINISTRATIVE ASSISTANCE

Measures taken by a Customs administration on behalf of or in collaboration with another Customs administration for the proper application of customs law and for the prevention, investigation and repression of customs offences.

MUTUAL RECOGNITION AGREEMENT

Mutual Recognition Arrangements (MRAs or MLAs) are formal agreements between parties whereby they agree to recognize the results of each other's testing, inspection, certification, or accreditation. MRAs are an important step towards reducing the multiple conformity assessment that products, services, systems, processes and materials may need to undergo, especially when they are traded across borders.

NAIROBI CONVENTION

The term commonly used to refer to the international Convention on Mutual Administrative Assistance for the Prevention, Investigation and Repression of Customs Offences adopted by the Customs Co-operation Council in Nairobi in 1977.

NATIONAL METROLOGY INSTITUTE

A National Metrology Institute (NMI) is an institute designated by national decision to develop and maintain national measurement standards for one or more quantities.

NATIONAL TREATMENT

To afford foreign individuals, firms and goods the same competitive opportunities, including market access, as are available to domestic parties and goods (WTO standard).

NET PRICE

The price after all deductions, discounts, rebates, etc have been taken.

NET WEIGHT

Weight of the goods alone without any immediate wrappings; e.g., the weight of the contents of the tin can without the weight of the can.

NON-PRIVILEGED STATUS (free zones)

A residual category for merchandise in a free zone which does not have privileged or zone restricted status. Articles composed entirely of or derived entirely from non-privileged merchandise are classified and appraised in the condition at the time of legal transfer to the customs territory for consumption.

NONRESIDENT

Any person arriving in a country who is not a resident of that country or who, though a legal resident of that country, is not returning to reside or resume residing (i.e., is continuing the journey out of the country).

OFFICE EN ROUTE

Customs office where goods are imported or exported in the course of a customs transit operation.

OFFICE OF LOADING

Customs office under whose authority certain preliminary measures are taken to facilitate commencement of a customs transit operation at an office of departure.

OUTRIGHT EXPORTATION

Customs procedure applicable to goods which, being in free circulation, leave the Customs territory and are intended to remain permanently outside it, excluding goods exported under the drawback procedure or under a processing procedure or with repayment of import duties and taxes.

OUTWARD PROCESSING

The customs procedure under which goods that are in free circulation in a customs territory may be temporarily exported for manufacturing, processing or repair abroad and then re-imported with total or partial exemption from import duties and taxes.

OWNER

Includes any person lawfully acting on behalf of the owner of imported or exported goods.

PACKAGE

Any container, wrapping, or inner or outer cover and its contents, or any bundle or single piece in the case of unpacked goods.

PACKING COSTS

The cost of all wrappings and enclosures (exclusive of instruments of international traffic) and coverings of whatever nature and of packing, whether for labor or materials, used in packing the merchandise in condition, packed ready for shipment to the importing country.

PACKING LIST

A detailed written itemization of what items are packed in which cartons.

PACKINGS

All articles and materials used, or to be used, in the state in which they are imported, to pack, protect, stow or separate goods, excluding packing materials such as straw, paper, glasswool, shavings, etc., when imported in bulk. Containers and pallets are also excluded.

PALLET

A device on the deck of which a quantity of goods can be assembled to form a unit load for the purpose of transporting it, or of handling or stacking it with the assistance of mechanical appliances. This device is made up of two decks separated by bearers, or of a single deck supported by feet; its overall height is reduced to the minimum compatible with handling by fork lift trucks or pallet trucks; it may or may not have a superstructure.

PARCEL POST RECEIPT

A signed acknowledgement by the postal authorities of delivery to them of a shipment.

PARTIAL RELIEF

Relief from payment of a part of the total amount of import duties and taxes which would otherwise be payable.

PATENT

A legal monopoly securing to an inventor for a term of years the exclusive right to make, use or sell his invention

PENALTY

A sanction, frequently monetary, levied for failure to comply with a law or regulation.

PERMIT

A legal authorization permitting a specified activity; in customs procedure, a document of approval used to effect the release or movement of merchandise.

PERSON

Both natural and legal persons unless the context otherwise requires, and includes a corporation, a public limited company, a partnership or an association; also unless the context clearly indicates a contrary intention, words having or conveying one gender include the other, and the singular includes the plural and vice versa.

PERSON CONCERNED IN THE MOVEMENT OF GOODS, PERSONS, OR MEANS OF TRANSPORT

Any of the following:

(a) an owner or an operator of a means of transport that carries or transports goods or persons, or both, from the customs territory to a point outside the customs territory, or from a point outside the customs territory to the customs territory, for commercial purposes, or the agent of an owner or an operator of that kind.

(b) a travel operator (being a person who organizes the carriage, handling, or transportation of goods or persons, or both, from the customs territory to a point outside the customs territory, or from a point outside the customs territory to the customs territory, for commercial purposes) or the agent of a travel operator.

(d) an operator of a business that handles, packs, stores, or transports goods that are to be transported from the customs territory to a point outside the customs territory.

(e) any persons, or classes of persons, involved in any other way in the carriage, handling, or transportation of goods, or persons, or both, from the customs territory to a point outside the customs territory, or from a point outside the customs territory to the customs territory, for commercial purposes, being persons or classes of persons prescribed for the purposes of the Customs Code.

PERSONAL EFFECTS

Articles (new or used) which a traveler may reasonably require for his or her personal use during the journey, taking into account all the circumstances of the journey and of any intermediate stays, but excluding any goods imported or exported for commercial purposes.

PILOT

In relation of any aircraft, the person having charge of such aircraft;

PIRATED WORKS

Usually refers to merchandise produced in violation of a copyright.

PORT

A place intended for loading and unloading the cargo or passengers of vessels (this may be within a natural harbor, on a coast, or on a river, or within sheltered water produced by artificial jetties; a place where a customs office may be located for the collection of duties and the control of imports and exports.

PORT LIMITS

The geographical limits of a port of entry.

PORT MARKS

An identifying set of letters, numbers and/or geometric symbols followed by the name of the port of destination, which are placed on export shipments. Government requirements may be more or less strict in regarding port marks.

PORT OF ENTRY

A place designated at which a customs officer is assigned with authority to accept entries of merchandise, collect duty, and enforce the various provisions of the customs and navigation laws.

POSTAL ITEMS

The post is a popular method for sending writing in envelopes and small quantities of goods in packages internationally. These are known as postal items.

POSTAL PARCELS

Items called postal parcels within the meaning of the Acts of the Universal Postal Union currently in force.

POSTAL SERVICE

A public or private body authorized by the government to provide the international services governed by the Acts of the Universal Postal Union currently in force.

POWER OF ATTORNEY (for Customs)

Issued to an employee, customhouse agent (broker), representative, partner or corporate officer to transact customs business on the behalf of the importer or exporter.

PREFERENTIAL TARIFF

A tariff, or rate of tariff, which imposes lower rates of duty on goods imported from a specified country (ies). (A preferential tariff could be offered under a regional trade agreement such as CEFTA, or a bilateral free trade agreement).

PRICE ACTUALLY PAID OR PAYABLE

The total payment, whether direct or indirect made, or to be made for the imported merchandise by the buyer to, or for the benefit of the seller.

PRO-FORMA INVOICE

In instances in which a commercial invoice is not required or is waived, the importer may present a pro-forma invoice. There is no customs form for a pro-forma invoice. It may be handwritten on plain paper.

The pro-forma invoice is a commercial document which is issued by the seller at the request of the buyer prior to the commercial invoice showing list prices and is usually followed by a Purchase Order from the buyer. It may also be required by the banks when dealing with Letters of Credit.

PROBABLE CAUSE

Facts and circumstances sufficiently strong in themselves to lead a reasonable and prudent person to believe that a violation of law has occurred.

PROCEEDS

Income produced from the subsequent resale, disposal, or use of the imported merchandise that accrues directly, or indirectly, to the seller.

PROCESSING OF GOODS FOR HOME USE

The customs procedure under which imported goods may be manufactured, processed or worked, before clearance for home use and under customs control, to such an extent that the amount of the import duties and taxes applicable to the products thus obtained is lower than that which would be applicable to the imported goods.

PRODUCT CERTIFICATION

Product certification may consist of initial testing of a product combined with assessment of its supplier's quality management system. This may be followed up by surveillance that takes into account the supplier's quality management system and testing of samples from the factory and/or the open market. Other product certification schemes comprise initial testing and surveillance testing, while still others rely on the testing of a sample product - this is known as type testing.

PRODUCTION OF GOODS TO THE CUSTOMS

The act of presenting goods to the competent customs authorities, at the place designated or accepted by them, for completion of the customs formalities.

PROFESSIONAL EQUIPMENT

Equipment necessary for the exercise of the calling, trade or profession of a person who enters a country to exercise his or her profession in that country.

PROHIBITED GOODS

Goods the importation or exportation of which is forbidden by law.

PROTOCOL (countertrade)

Used to identify the document that sets out the agreements within a countertrade transaction. It is used especially in counter purchase arrangements.

PURCHASE ORDER

A purchaser's written offer to a supplier formally stating all terms and conditions of a proposed transaction.

QUANTITATIVE QUOTA

Any pre-set quantity, authorized for importation or exportation of given goods, during a specified period, beyond which no additional quantity of these goods can be imported or exported.

QUOTATION

An offer to sell goods at a stated price and under stated terms.

RAIL WAYBILL or RAIL ADVICE NOTICE

A document used to control the transportation of a shipment of goods via rail. It is similar in content to an inland bill of lading, with freight and other charges, and routing.

RE-EXPORTATION

Exportation from a customs territory of goods previously imported into that territory.

RE-IMPORTATION

Importation into a customs territory of goods previously exported from that territory.

RE-IMPORTATION IN THE SAME STATE

Customs procedure under which goods which were exported and were in free circulation or were compensating products may be taken into home use free of import duties and taxes, provided that they have not undergone any manufacturing, processing or repairs abroad. Any sums chargeable as a result of repayment or remission or of conditional relief from duties and taxes or of any subsidies or other amounts granted at exportation, must be paid.

REGIONAL APPELLATION CERTIFICATE

A certificate drawn up in accordance with the rules laid down by an authority or approved body, certifying that the goods described therein qualify for a designation specific to the given region (e.g. Champagne, Port wine, Parmesan cheese).

REGULATION

Means a legal provision made by Customs or other administrative authority under authority delegated in law that creates or limits rights or duties.

RELATED PARTY TRANSACTIONS

Commercial transactions between related parties.

RELATED PERSON

For the purposes of the customs valuation provisions, persons are related to each other if:

(a) they are natural persons connected by blood relationship, marriage or adoption within the meaning of those terms in other national legislation;

(b) they are natural persons and one of them is an officer or director of a legal person which is controlled, directly or indirectly, by the other;

(c) Each such person is an officer or director of the same two corporations, associations, partnerships or other organizations;

(d) They are partners;

- (e) One is the employer of the other;
- (f) They directly or indirectly control or are controlled by the same person;
- (g) One directly or indirectly controls or is controlled by the other;
- (h) Both of them together control, directly or indirectly, a third legal person;
- (i) Any other person directly or indirectly owns, holds or controls five per cent or more of the outstanding voting stock or shares of each such person; or
- (j) One directly or indirectly owns, holds or controls five per cent or more of the outstanding voting stock or shares of the other.

A person, whether natural or legal, shall be taken to control another legal person for the purposes of [above definitions] if that person has the capacity to impose any restraint or restrictions upon, or to exercise any direction over, that other legal person.

RELEASE

Action by the Customs to permit goods undergoing clearance to be placed at the disposal of the persons concerned.

RELIEF CONSIGNMENTS

Goods, such as vehicles and other means of transport, foodstuffs, medicaments, clothing, blankets, tents, prefabricated houses or other goods of prime necessity, forwarded as aid or humanitarian assistance to those affected by a natural disaster or a similar catastrophe.

RELIEF FROM IMPORT DUTIES AND TAXES

Clearance of goods for home use free of import duties and taxes, irrespective of their normal tariff classification or normal liability, provided that they are imported in specified circumstances and for specified purposes.

REMISSION OF IMPORT DUTIES AND TAXES

The waiver of payment, in whole or in part, of import duties and taxes where payment has not been made.

REPAYMENT

The refund, in whole or in part, of duties and taxes paid on goods and the remission, in whole or in part, of duties and taxes where payment has not been made.

RESTRICTED MERCHANDISE

Merchandise imported into Kosovo requiring special license, permits, etc. before being admitted into the commerce.

RESTRICTION OF GOODS

A legal requirement by law for the submission and approval of an application or other document (other than for customs purposes) as a prior condition to importation or exportation.

RETURNING RESIDENT

Person returning from abroad who previously resided in and has not abandoned his residency in Kosovo.

RIGHT-HOLDER

Means a person who has rights to use an object of intellectual property in accordance with legislation of the Republic of Kosovo.

ROAD WAYBILL

A transport document used to control shipments of goods via truck. It contains the same information as an inland bill of lading, with freight and other charges, and routing.

ROLL ON, ROLL OFF (Ro-Ro)

A category of ships designed to load and discharge cargo which rolls on heels, and as the name says is driven onto the decks of the vessel and driven off

ROYALTY FEE

A payment made for the right to use, produce, or sell a given product. Royalty fees are usually calculated as a percentage of units produced, distributed or sold.

RULES OF ORIGIN

Specific provisions, developed from principles established by national legislation or international agreements ("origin criteria"), applied by a country to determine the origin of goods.

SALES IN TRANSIT

Merchandise which was shipped to the country to a particular purchaser or consignee, but was sold by that purchaser or consignee while the merchandise was still en route.

SAME CONDITION DRAWBACK

Drawback allowed on imported merchandise exported in the same condition as when imported, or destroyed under Customs supervision and not used within the country before such exportation or destination.

SAMPLES

Articles which are representative of a particular category of goods already produced or are examples of goods the production of which is contemplated; the term does not include identical articles brought in by the same individual, or sent to a single consignee, in such quantity that, taken as a whole, they no longer constitute samples under ordinary commercial usage.

SAMPLES OF NO COMMERCIAL VALUE

Articles which are regarded by the Customs to be of negligible value and which are to be used only for soliciting orders for goods of the kind they represent.

SEA STORES

Items carried on board a vessel or aircraft such as provisions and saleable souvenirs, medicines, toiletries tobacco, alcoholic beverages, etc

SEAL

A piece of metal or other material used to join together two ends of a fastening device in a secure manner.

SEARCH OF PERSONS OR PERSONAL SEARCHES

An enforcement examination conducted on the basis of information or other factors which arouse suspicion that contraband or merchandise subject to customs laws is concealed on the person.

SEARCH OF VEHICLES

A cursory search may be done by Customs of vehicles at the primary line of inspection with a more thorough search being conducted if the vehicle is referred to secondary inspection.

SECONDARY AREA

The area where vehicles/passengers are referred by Customs for a more thorough search.

SECURITY

That which ensures to the satisfaction of the Customs that an obligation to the Customs will be fulfilled. Security is described as "general" when it ensures that the obligations arising from several operations will be fulfilled. Security may be a bank or insurance guarantee, collateral, etc.

SEIZURE

The act of taking physical possession and/or control of merchandise or other articles believed imported or otherwise utilized contrary to Kosovo law.

SELLING COMMISSION

Any commission paid to a seller's agent, who is related to or controlled by, or works for or on behalf of, the manufacturer or seller.

SHIP'S GENERAL DECLARATION

Declaration (IMCO FAL Form 1) conforming to the provisions of the Annex to the Convention on Facilitation of Maritime Traffic, London,1965. The general declaration is the basic document on arrival and departure providing information concerning the ship itself and summary information relating to the cargo, crew, passengers and voyage.

SHIP'S STORES

Items carried as provisions on board a vessel or aircraft that are not duty or tax paid in any country.

SHORTAGES

The law may provide that if a deficiency is found in quantity, weight or measure in the examination of any package, a report will be made and an allowance may be made for the deficiency.

SMUGGLING

A customs offense consisting in the movement of goods across a customs frontier in any clandestine manner thereby evading customs control.

SPECIFIC DUTIES AND TAXES

Duties and taxes which are calculated on the basis of quantity or units of measure.

STANDARD (Document)

A standard is a document that describes the important features of a product, service or system and the essential requirements that it must meet. Compliance is voluntary.

STANDARD (Measurement)

An instrument, reference material, or measuring system intended to define or reproduce one or more values of a quantity to serve as a reference.

STATUTORY ADDITIONS

Those additions that can be added pursuant to the provisions of the WTO's Agreement on Customs Valuation to the price actually paid or payable: packing costs, selling commissions, assists, royalties, etc.

STORES

Goods intended for consumption by the passengers and the crew on board vessels, aircraft or trains, whether or not sold;

Goods necessary for the operation and maintenance of vessels, aircraft or trains, including fuel and lubricants but excluding spare parts and equipment; and

Goods for sale to the passengers and the crew of vessels and aircraft with a view to being landed.

STORES DECLARATION

Documents providing the particulars concerning stores carried on board the means of transport, to be presented as required by the Customs.

SUBSTANTIAL TRANSFORMATION CRITERION

The criterion according to which origin is determined by regarding as the country of origin the country in which the last substantial manufacturing or processing, deemed sufficient to give the commodity its essential character, has been carried out.

SURETY

A natural or legal person (generally a bank or insurance company) who accepts responsibility in due legal form for the financial consequences of non-fulfillment of another's obligations to Customs.

TARIFF

The comprehensive list or "schedule" of merchandise with applicable duty rates to be paid or charged for each listed article; together with governing rules and regulations.

TARIFF CLASSIFICATION OF GOODS

Determination of the tariff subheading and coded designation of an item number in a tariff nomenclature under which particular goods should be classified

TARIFF DESCRIPTION

Description of an article or product in accordance with the terminology used in the tariff nomenclature.

TARIFF HEADING (OR SUBHEADING)

The textual designation in a tariff nomenclature of a single commodity or a single group of related commodities.

TARIFF NOMENCLATURE

Any classification and coding system introduced by national administrations or customs or economic unions to designate commodities or groups of related commodities for customs tariff purposes.

TARIFF RATE QUOTA

Any pre-set value or quantity, authorized for importation or exportation of given goods, during a specified period, with a reduction of the Customs duties, and beyond which any additional quantity of these goods can be imported or exported by paying normal (or higher) Customs duties.

TBT AGREEMENT

The World Trade Organization's Agreement on Technical Barriers to Trade (TBT) which aims to reduce impediments to trade resulting from differences between national regulations, standards, and conformity assessment procedures.

TECHNICAL BARRIER TO TRADE

Technical barriers to trade are non-tariff barriers that may result from the preparation, adoption, and application of different technical regulations, conformity assessment procedures, or other similar restrictions.

TECHNICAL REGULATION

A technical regulation is a document issued by an authorized body that details product characteristics, production methods, including administrative provisions, as to which compliance is mandatory.

TEMPORARY ADMISSION

Customs procedure under which certain goods can be brought into a customs territory conditionally relieved from payment of import duties and taxes; such goods must be imported for a specific purpose and must be intended for re-exportation within a specified period and without having undergone any change except normal depreciation due to the use made of the goods.

TEMPORARY ADMISSION FOR INWARD PROCESSING

Customs procedure under which certain goods can be brought into a Customs territory conditionally relieved from payment of import duties and taxes; such goods must be intended for re-exportation within a specified period after having undergone manufacturing, processing or repair.

TEMPORARY EXPORTATION FOR OUTWARD PROCESSING

Customs procedure under which goods, which are in free circulation in a customs territory may be temporarily exported for manufacturing, processing or repair abroad and then reimported with total or partial exemption from import duties and taxes.

TEMPORARY EXPORTATION WITH NOTIFICATION OF INTENDED RETURN

Exportation of goods specified by the declarant as intended for reimportation, in respect of which identification measures may be taken by the Customs to facilitate reimportation in the same condition.

TEMPORARY STORAGE OF GOODS

Storing of goods under customs control in premises and enclosed or unenclosed spaces specified by the Customs (temporary stores) pending lodgement of the goods declaration.

TERMINAL CHARGE

A charge made for services performed at transport terminals.

TERMINAL OPERATOR

The person having charge of any container terminal.

TERMS OF SALE

The terms which the buyer and seller agree to in connection with the sale and transport of goods , e.g., F.O.B., C.I.F.

TERRITORY(Customs Territory)

Means, with respect to Kosovo, the territory to which its customs laws shall apply and includes export processing zones located in Kosovo.

TESTING

Prior to making a product or service available for consummation, it needs to be tested to assure its compliance with specifications contained in the documentary standard detailing its quality.

THE CARRIAGE OF GOODS COASTWISE PROCEDURE

The Customs procedure under which:

(a) goods in free circulation, and

(b) imported goods that have not been declared under the condition that they must be transported in a vessel other than the importing vessel in which they arrived in the Customs territory are loaded on

board a vessel at a place in the customs territory and are transported to another place in the same customs territory where they are then unloaded.

THIRD PARTY

Any person who deals directly with the Customs, for and on behalf of another person, relating to the importation, exportation, movement or storage of goods.

THROUGH BILL OF LADING

A contract, waybill or invoice issued by one carrier or forwarder which controls the manner of shipment from the point or place of manufacture or origin to the port of importation or beyond (although the shipment may extend over two or more lines of connecting carriers) and shows the origin and destination of the shipment, cosigner, consignee, routing and applicable rate or rates.

TRADE FRAUD

Any offence against statutory or regulatory provisions which Customs is responsible for enforcing, committed in order to :

- evade, or attempt to evade, payment of duties/levies/taxes on movements of commercial goods;

and/or

- evade, or attempt to evade, any prohibition or restrictions applicable to commercial goods;

and/or

- receive or attempt to receive any repayments, subsidies or other disbursements to which there is no proper entitlement;

and/or

- obtain, or attempt to obtain, illicit commercial advantage injurious to the principal and practice of legitimate business competition.

TRADEMARK

A distinctive name, motto, emblem, symbol or other device identifying a product, officially registered and legally restricted to the use of the owner or manufacturer it identify his goods in the market.

FERRY BOAT

Generally, a passenger vessel which makes frequent voyages between seaports and may also transport passengers' vehicles.

TRANS-SHIPMENT FRAUD

Fraud committed during movement of merchandise through another country while en route to the country of importation from the country of exportation. Trans-shipment fraud is most commonly committed to smuggle goods, avoid quota restrictions, receive a more favorable rate of duty, or conceal the origin of prohibited merchandise.

TRANSACTION VALUE

The price actually paid, or payable, for goods sold for export to Kosovo, subject to certain conditions and adjustments.

TRANSFER PRICING

Refers to the prices or pricing systems used in transactions between related parties.

TRANSIT

The customs procedure under which imported goods are transferred under customs control from one customs office to another customs office.

TRANSIT WAREHOUSE

Means a place for the deposit of imported goods under customs control, pending the reporting of such goods to a customs office and the subsequent application of a customs procedure.

TRANSIT BOND-NOTE

National customs document providing authority for goods to be conveyed in customs transit without prior payment of import duties and taxes, generally containing all the particulars necessary for the assessment, where appropriate, of import duties and taxes, and an undertaking, covered by security, to produce the goods at the customs office of destination with customs seals intact.

TRANSPARENCY

The extent to which laws, regulations, agreements, and practices affecting international trade are open, clear, measurable, and verifiable.

TRANSPORT-UNIT

Any means of transporting goods suitable for use in a customs transit operation or under customs seal.

TRANSPORTI DHE SIGURIMI TË PAGUAR DERI TE VENDI I EMERUAR I DESTINIMIT

Në Transportin dhe Sigurimin e Paguar deri te, shitësi/eksportuesi kryen obligimet e mallrave për eksport, i dërgon ato te bartësi, dhe është përgjegjës për pagesën e transportit dhe sigurimit deri te vendi i emëruar i destinimit. Sidoqoftë, pasi që malli të jetë dërguar te bartësi, blerësi është përgjegjës për të gjitha shpenzimet shtesë.

Shitësi është përgjegjës për prokurimin dhe pagimin e mbulesës së sigurimit. Termi CIP mund të përdoret te të gjitha llojet e transportit duke përfshirë edhe atë multimodal.

TRANSSHIPMENT

Customs procedure under which goods are transferred under customs control from the importing means of transport to the exporting means of transport within the area of one customs office which is the office of both importation and exportation.

TRAVELER

(1) Any person who temporarily enters the territory of a country in which he or she does not normally reside ("non-resident"), and

(2) Any person who returns to the territory of the country in which he or she normally resides after having been abroad temporarily ("returning resident").

UNCLAIMED MERCHANDISE

Goods, entered or unentered, that has remained in Customs custody for a period exceeding statutory limits.

UNIVERSAL POSTAL UNION

The inter-governmental organization founded in 1874 by the Treaty of Bern as the "General Postal Union" which, in 1878, was renamed the "Universal Postal Union (UPU)" and which since 1948 has been a specialized agency of the United Nations

URGENT CONSIGNMENTS

Goods which require rapid clearance as a matter of priority due to:

their nature,

their being relief consignments;

meeting a fully justified urgent need.

VALUATION

The act of ascertaining the worth of a thing; the estimated worth of a thing.

VAT

Means the Value-Added Tax defined and provided for under the VAT Law of Kosovo.

VEHICLE

Means a mobile machine designed and used to transport passengers and cargo. Vehicles can include any aircraft, train, motor car, van, truck, lorry, cart, barrow, or other conveyance of any kind and includes the fittings, furnishings and equipment thereof..

WAREHOUSE

Any premises owned by the Government of Kosovo or a private entity established for or authorized for the deposit of imported or exported goods for the security thereof, pending the payment of the duties and taxes due thereon, if any, or for ensuring compliance with the provisions of any law in respect of such goods, pending release from Customs control of the goods from such premises under a customs procedure.

WAYBILL

A document prepared by a transportation line at the point of shipment for use in the handling of the shipment showing the point of origin, destination, route, consignor, consignee, description of shipment and amount charged for the transportation service, and other services connected with the transport. It is similar in point of information to a bill of lading.

WCO

The World Customs Organization.

WTO

The World Trade Organization.

“REPORT OF ARRIVAL” or “REPORT OF DEPARTURE”

As the case may be, means any declaration required to be made or produced to the Customs upon the arrival or departure of means of transport for commercial use, by the person responsible for the means of transport for commercial use, and containing the necessary particulars relating to the means of transport for commercial use and to the journey, cargo, stores, crew or passengers.