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DOGANA E KOSOVËS
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GUIDELINES

ON

RULES OF ORIGIN

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1. INTRODUCTION

The purpose of this manual is to provide information for the business community in regard to the preferential rules of origin which are currently used in trade between Republic of Kosovo and its trade partners (EU and CEFTA) in Free Trade Agreements as well as with the partners in the General System of Preferences (GSP).

Therefore it's inevitable for the content of this information to be well known for many users of this manual, but which will be entirely new for others.

However, we hope that this will be useful informational document in general for whoever wishing to consult them.

The informational handles the essential aspects related to the origin and it explains the provisions of origin protocols.

2. WHAT IS ORIGIN?

The goods origin has to do with its “national determination” in the international economic market, in order to specify the:

- a) The customs duty rate,
- b) Various restrictions,
- c) Quotas,
- d) Other obligations for the certain product conform to its origin.

This means the “implementation of trade economic policies” is related with its origin determination and in the meantime it's necessary and essential to have a correct tariff classification in TARIK.

Therefore there are two types of goods origin:

- Non-preferential origin and
- Preferential origin.

3. WHAT IS NON-PREFERENTIAL ORIGIN?

The non-preferential origin simply confirms the goods national origin and doesn't confirm any profit from it.

The non-preferential origin is also from products entirely acquired in one country (the concept of products entirely acquired is provided in article 27 of the Kosovo Customs and Excise Code), then when two or more countries are involved in benefiting a product, the origin belongs to the country where the last substantial and argued processing is performed.

The non-preferential origin is used to apply the trade policy measures, such as:

- 3.1 Treatment for the most favourable nation,
- 3.2 anti-dumping measures,
- 3.3 security protection measures
- 3.5 tariff quotas
- 3.6 government procurement
- 3.7 trade statistics
- 3.8 The non-preferential origin can also be used in the context of origin “origin signs” (such as “made in” sign) for goods.

4. WHAT IS PREFERENTIAL ORIGIN?

The preferential origin is acquired by goods from certain countries and brings benefits for the goods which are subject of the foreign preferential trade between countries which have that agreement arranged; these benefits go toward reducing the customs tax in import or its elimination, removing quantity restrictions – quotas, non-tariff barriers, etc.

Therefore, the products entirely acquired in the countries, enjoy the status of the preferential origin and have benefits from this status.

Also, when it comes to the products on which a substantial work or processing is performed (in harmony with the list of operations which is an integral annex of the agreement), shall benefit from the preferential origin status.

5. CAN ALL THE PRODUCTS HAVE A PREFERENTIAL TREATMENT IN ACCORDANCE WITH THE PREFERENTIAL ORIGIN?

Theoretically all the products can have a preferential treatment in accordance with the preferential origin.

While in reality, countries do not provide preferences to the goods that they consider being sensitive for their economy, due to this, these issues are subjects for discussion between parties in an agreement.

In the principles of the Free Trade Agreement CEFTA 2006 as well as in the Stabilization Association Agreement with EU (SAA), certain goods are excluded from preferences (few essential products which they consider being sensitive for their economy), or a timeline is assigned for gradual decline of customs tariff on those products, which is right after the expiry of this transit deadline, they shall enjoy this preference as well as a certain group of goods which with the entry into force of the agreement shall be released from all customs obligations.

Therefore, it's of special importance for parties in the agreement to align their opinions for the pertinent goods which is subject of trade between them, to profit from these benefits.

6. HOW TO GET INFORMED IF MY PRODUCT IS QUALIFIED FOR A PREFERENTIAL TREATMENT?

The applicable rules of origin with the purpose for products to be treated with preferential origin derive from the application of Appendix 1 and respective provisions from Appendix II of

the Regional Convention on Pan-Euro-Mediterranean preferential rules of origin – the Regional Convention and in accordance with the Administrative Instruction No 11/2009 which implements the Customs and Excise Code).

Appendix I determines the general rules for the concept of origin products and methods of administrative collaboration.

Appendix II determines the special applicable rules between certain contracting parties and which derive from the provisions set forth in the Appendix I.

The parties below are contracting parties in this Convention:

- European Union;
- EFTA countries as listed in the preamble;
- Faroe Islands;
- Participants in the Barcelona Process, as listed in the preamble;
- Participants in the Stabilization Association Process, as listed in the preamble.

In relation to the European Union, this Convention is applied in the territory where the European Union's Treaty is applicable, as per the definition of Article 52 of this treaty and article 355 of the European Union's Functioning Treaty.

The goods preferential origin can be from:

1. Good entirely benefited goods

2. Goods which are subject to sufficient work or processing in harmony with Appendix I of the REGIONAL CONVENTION on Pan-Euro-Mediterranean preferential rules of origin commensurate to:

ANNEX I – ENTRY NOTES FOR THE LIST IN ANNEX II and

ANNEX II – LIST OF REQUIRED WORKING OR PROCESSING TO BE PERFORMED WITH NON-ORIGINATING MATERIALS WITH THE PURPOSE OF BENEFITING THE ORIGIN STATUS OF THE MANUFACTURED PRODUCT, and

3. Origin cumulation (Article 3 from appendix I of the PEM CONVENTION)

When it comes to the work or processing, prior to assigning at what measure the product shall be worked or processed, it's necessary to be classified in the harmonized system (HS) and that the list is based on the goods classification in the Harmonized Nomenclature HS (application of HS version 2004).

More detailed information on how to interpret this List of work or processing can be located at APPENDIX I – CONCEPT DETERMINATION OF “ORIGIN PRODUCTS” AND METHODS OF ADMINISTRATIVE COLLABORATION (PEM CONVENTION).

7. GOODS CLASSIFICATION

Tariff classification is a field of its own, much complex and specialized in customs context in this case it is necessary to mention the meaning and its importance. Tariff classification is based on the system which is drafted in identifying each product which is subject to trade, such as those natural products, up to the ones having a high technology of processing i.e. various parts of medical equipment.

Within these requests, to each product a tariff number shall correspond.

Tariff codes are included in national customs tariffs of every country. In the event of the CEFTA 2006 Agreement or the Stabilization Association Agreement, the tariff classification is based in the harmonized system of goods description and coding system, known as the “HARMONIZED SYSTEM” or (HS).

The Harmonized System is divided into 97 “CHAPTERS” which then are subdivided into tariff “Headings” with 4 digits, which is commensurate to ANNEX II – THE LIST OF REQUIRED WORK OR PROCESSING FROM NON-ORIGINATING MATERIALS WITH THE PURPOSE OF BENEFITING THE ORIGIN STATUS OF THE MANUFACTURED PRODUCT.

Based on the tariff classification and in combination with the origin, it’s possible for every product to determine a level of customs duties and other taxes which are entitled, preferences, quotas, stops, etc.

In specific cases, the tariff classification and preferential origin are necessary to be determined (for e.g. in anti-dumping measure cases).

In the preferential origin context, it is essential to know the exact tariff number, due to the working or processing which is needed with the purpose for the product benefiting the origin status is also based on the Harmonized System (HS), which means in the list of operations which determines the criteria for benefiting the preferential origin for products.

For this reason the correct tariff classification of the product it’s of a vital importance. Otherwise the Importers and Exporters will come across problems and difficulties.

Also it’s worth mentioning that it’s the Importer’s or Exporter’s obligation to ensure a correct tariff classification of goods as determined in harmony with rules deriving from TARIK.

If not sure about the correct classification of your goods than it’s preferred for the Importer or Exporter to contact the closest customs office which will offer you professional assistance in regard to the classification. Also a consideration shall be given for customs to assist you, you have to be able to precisely describe the condition of your product, with sufficient information in relation to materials which are an integral part of the product, its function as well as if necessary the literature that illustrates the product precisely, photos, etc.

8. IS THERE OTHER CRITERIA EXCEPT THE LIST OF OPERATIONS ON WHICH THE GOODS ORIGIN DETERMINATION IS BASED?

Besides the requests specified in the sufficient work or processing – List of Operations, there are precise definitions in regard to the “national” notion in origin context. This is a special important when having to do with the origin determination for fish and fish products.

9. WHAT IS CUMULATION?

APPENDIX I – DETERMINATION OF CONCEPT “ORIGIN PRODUCTS” AND METHODS OF ADMINISTRATIVE COLLABORATION (PEM CONVENTION), presents a list which specifies the necessary work or processing that the product shall be subjected in order to acquire the benefits from the preferential origin status.

But, in the modern manufacturing it’s usual for a product benefiting there are two or more producers are involved from various countries. In these cases two or more countries implement identical rules of origin and implement the Free Trade Agreement between them, then they can use the notion **ORIGIN CUMULATION** based on:

- Notifications that indicate the fulfilment of necessary requirements in order to apply the cumulation and which are published in the Official Gazette of the European Union (C Series) and
- Contracting parties are parties in pertinent agreements, as per their procedures.
- The set cumulation is applied from the date indicated in the notice published in the European Union Official Gazette (C Series).

Therefore, the origin cumulation is a notion used in free trade agreements, which first and foremost provides space to the definition over originating products.

In the context of the Free Trade Agreement CEFTA 2006 or the Stabilization Association Agreement (SAA), cumulation means when certain products acquired the origin status in one of the partner countries, can be used as originating products in the other partner country, without any negative impact in the preferential status of the final product. In other words this means that in case of verifying the origin of the final product, these components used during processing are treated as originating materials, same as any other component with domestic origin.

In case of cumulation, working or processing performed in any partner country in the “originating product” doesn’t mean subject to rules of “sufficient work or processing” from the List of Operations, for the final product to acquire the status of goods with origin from the country where this processing has been performed, but this work or processing shall pass “minimum operations” which are listed in Article 6 – Insufficient work or processing in PEM CONVENTION.

10. WHAT IS BILATERAL CUMULATION?

The Bilateral Cumulation of Origin is applied between two partner countries. This means that the originating materials from one of the parties is permitted to be used in the processing process of the other contracting party without being subject to rules “sufficient work or processing” of the final product.

Or see the diagram below:

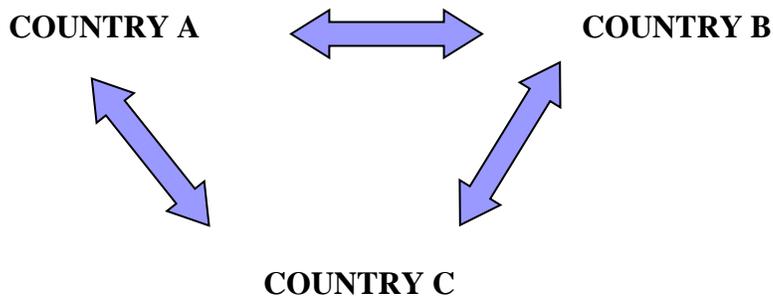
DIAGRAM 1



11. WHAT IS DIAGONAL CUMULATION?

Diagonal cumulation is applied in the preferential trade between three or more countries. If countries A, B and C have a Free Trade Agreement endorsed between each other (each one individually) and in those agreements they apply identical rules of origin which determine the norm of working or processing of the non-originating material, for e.g. A can apply the diagonal cumulation of the origin in trade with two other partner countries B and C, whether such agreements provide for this possibility.

DIAGRAM 2



It's clear from the diagram that these three countries are in joint trade and are related to an Agreement. Each country shall have identical rules of origin with other two countries. Its not sufficient only country A to apply identical ruels of origin with two other countries, but countries B and C shall also apply the same rules.

One country can apply the diagonal cumulation of origin, only with those countries that have an Origin Protocol which sets out that type of cumulation and contains the identical rules of origin.

Also, the diagonal cumulation of origin can be applied even in cases of three or more countries that have a Free Trade Agreement and instead of having bilateral agreements, they can have multilateral free trade agreement which provides for such possibility, a concrete example is the Free Trade Agreement CEFTA and SAA (based on identical rules determined in PEM CONVENTION).

12. WHAT IN FACT THE PAN-EURO-MEDITERRANEAN CONVENTION PRESENTS ON PREFERENTIAL RULES OF ORIGIN?

It's an international agreement (Legal instrument) that establishes a single package of rules of origin.

It replaces the rules of origin in all of Free Trade Agreements (FTA) between Contracting Parties in the PEM CONVENTION with a single legal instrument on rules of origin.

It creates a huge zone of diagonal cumulation (current union of PEM cumulation and SAP Cumulation).

It's published in the Official Gazette EU L54 2013/02/26

It establishes identical rules for all the parties (equal terms for applying the diagonal cumulation), it provides zone expansion for diagonal cumulation of origin (between countries in EFTA and countries in SAP; as well as between countries SAP and MED).

It can be managed/amended easily – no need to change more than 60 individual protocols and it enables the easier amending of rules of origin in function of their simplification and their adaptation toward the new economic reality, by enabling easier expansion with inclusion of new partners (as more as possible partners, more possibilities for cumulation in their trade).

13. WHAT IS PAN-EURO-MEDITERRANEAN CUMULATION?

Pan-Euro-Mediterranean cumulation is a term which is used to describe the diagonal cumulation system between countries in European Union and a number of European and Mediterranean countries.

PEM convention enables the present union of PEM Cumulation with SAP (SAP partners in the stabilization association process) Cumulation.

A logical question comes about each of the parties who apply PEM and SAP Cumulation in the Convention?

PEM cumulation in the current situation is applied by 16 partners, such as:

EU (Austria, Belgium, Bulgaria, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Netherlands, Ireland, Italy, Latvia, Lithuania, Luxembourg, Croatia, Malta, Poland, Portugal, Spain, Slovakia, Slovenia, Sweden and Great Britain), TR, Faroe Islands, EFTA countries (Iceland, Liechtenstein, Norway, Switzerland) and Mediterranean countries (Algeria, Egypt, Israel, Jordan, Lebanon, Morocco, Tunisia, Palestinian Authority), whereas

SAP cumulation is applied by Western Balkan countries (6 partners – partners in the stabilization association process) with: EU and TR.

14. WHAT IS THE MEANING OF TERM “GEOMETRIC VARIABLE”?

We shall analyse this term in the context of the CEFTA 2006 Agreement in order for our reader to get closer to the problem which treats this notion, which means that diagonal

cumulation with EFTA countries (Iceland, Norway, Switzerland, Lichtenstein) and Turkey, is possible only between member countries in CEFTA 2006 which have signed the free trade protocol with the above-mentioned countries, whereas this type of cumulation doesn't serve for other countries, i.e. Kosovo.

In other words, depending on this, countries when trading between each other can apply this cumulation, based on the agreements that each country possesses with the other country, referring to the Matrix which is published in the European Union Official Gazette (C Series) latest publication is done on date of **14.09.2018/(2018/C 325/06)** – Notice from the European Commission in relation to the Regional Convention implementation on Pan-Euro-Mediterranean preferential rules of origin or protocols on rules of origin which set forth the diagonal cumulation between Contracting Parties in this Convention.

15. WHERE CAN I FIND THE ORIGIN PROTOCOL WITH THE COUNTRY THAT I AM TRADING?

The correct application of the Free Trade Agreement depends from the country where the goods are exported, or the country where they are imported.

The Origin Protocols are an integral part of the free trade international agreements which are implemented by a specific country.

The Republic of Kosovo outward trade is currently characterized by:

1. Two Free Trade Agreements - CEFTA 2006 and SAA,
2. The Autonomous System of Preferences with Turkey (H.S. 25-97)
3. General System of Preferences (GSP) – Switzerland, Norway, USA, Japan.

The preferential systems are benefits that usually are provided from economic developed countries, to countries under development or those undeveloped in order to open their market for the originating products, by eliminating tariff barriers for products which are imported from these countries, in other words these are known as Grants which are provided to these countries, or the AUTONOMOUS SYSTEM OF PREFERENCES which is applied by Turkey.

This doesn't have to do with the endorsement of any origin protocol or FTA, but simply is a bonus for economically undeveloped countries.

This information can be easily obtained from the Kosovo Customs webpage <http://dogana.rks-gov.net/>

16. WHICH DOCUMENTS PROVE THE GOODS ORIGIN?

1. APPENDIX I – DETERMINATION OF THE CONCEPT OF “ORIGIN PRODUCTS” AND METHODS OF ADMINISTRATIVE COLLABORATION (PEM CONVENTION), provides for originating products of one of the contracting parties during import to the other contracting party, shall acquire from the certain agreement's provisions by presenting one of the certificates of origin below:

- a) a certificate of goods circulation EUR.1, a form of which is shown in Annex III a;
- b) a declaration which is called “declaration of origin”, provided by an exporter with an invoice, a consignment note or another commercial document, where products shall be described in sufficient details for identification; the texts of declarations of origin are presented in Annex IV a and b.

A declaration of origin can be prepared by:

- a) an approved exporter (authorized by Customs – Commensurate to the Internal Instruction No 431/2017 – for the procedure of allowing the authorization in relation to the approved exporter), or
- b) an exporter of a consignment consisting of one or more packaging which contain originating products, the total value of which doesn't exceed 6.000,00€.

2. Whereas the Autonomous System of Preferences with Turkey provides for the originating products from Kosovo to benefit from this system by presenting one of the certificates of origin below:

- a) a certificate of goods circulation EUR.1, a form of which is shown in Annex 1 of this instruction, and
- b) a declaration which is called “declaration of origin”, provided by an exporter with an invoice, a consignment note or other commercial document, where products shall be described in sufficient details for identification; texts of declarations of origin are indicated in Annex 3 of this instruction.

3. General System of Preferences (GSP) – Switzerland, Norway, USA, Japan
In harmony with Article 31(a) paragraph 1 of the regulation on rules of origin regarding the requests which derive from the Swiss and Norwegian scheme of the General System of Preferences (GSP) for preferential treatment, the certificate of origin used FORM A is replaced from 1st of July 2018, with the electronic system register REX. The products with preferential origin from Kosovo, the total value of which exceeds the 10`300 CHF (ten thousand and three hundred Swiss francs) or 100`000 KON (one hundred thousand of Norwegian kroner) will be treated with a preferential tariff treatment in the electronic system REX and possesses a REX registration NO declared in the sale commercial invoice, a form of which is rendered as it follows:

The exporter " X..Y...Z..." SH.P.K., str. H Prishtina No. 75, 1000 Prishtina, Kosovo (Number of registered exporter: XKREX601.....) of the products covered by this document declares that, except where otherwise clearly indicated, these products are of Kosovo preferential origin according to the rules of origin of the Generalized System of Preferences of Switzerland and that the origin criterion met is “W”9403.

For the remaining part of countries the General System of Preferences (GSP) with USA, Japan, Iceland, provides for the originating products from Kosovo to benefit from this system by submitting one of the certificates of origin in the following:

- a) një certifikatë qarkullimi mallrash FORM A, një formë e së cilës tregohet në aneksin 2 te këtij udhëzuesi;

- b) a declaration of origin which is called “declaration of origin”, provided by an exporter in an invoice, a consignment note or other commercial document, where products are described in sufficient details for identification; texts of the declaration of origin are indicated in Annex 3 of this instruction, total value of which doesn’t exceed 6,000.00€, this declaration serves also for exports in Switzerland and Norway, provided that the total value of products doesn’t exceed 10`300 CHF (ten thousand and three hundred Swiss francs) or 100`000 KON (one hundred thousand Norwegian kroner).

17. WHAT IN FACT THE APPROVED EXPORTER PRESENTS?

"**Approved exporter**" means an exporter who is registered in competent authority of the benefit country in question (Kosovo Customs) who gives declaration over the origin of goods with the aim of export in preferred countries based on the scheme;

Criteria for the status gain of the approved exporter:

- a) To have exported goods with preferential origin, with the evidence of the origin for a period of minimum two years before the date of the request;
- b) Not to have any contested case for the evidences of the origin used by him in export;
- c) To have a frequency of minimum 1 consignment for export in a month or 12 exports per year.
- d) To submit necessary documentation to prove the statuses of the good’s origin that will produce/export)
- e) The applying company must allow the inspection of financial accounts as well as any document or physical control that is considered necessary by customs authorities related to the origin proves.
- f) At the moment of application for the statuses of the Approved Exporter not to have any unpaid customs liability.
- g) The company must have at least one person responsible that have knowledge over the rules of the origin, because only then exporter’s liabilities are guaranteed.

The validity of the approved exporter statute

- The authorization of the approved exporter related to the declaration of preferential origin is available for all exports in countries or groups of countries by which are implemented free trade agreement.
- In cases of entry into force of a new agreement of free trade, the Approved exporter with the purpose of benefiting by new preferential statute in new partner country must submit a request at Kosovo Customs for the inclusion of such country or country group in authorization.
- This authorization is valuable for an indefinite period.

Liabilities of the approved exporter

- To provide the use of such statute only for goods with preferential origin.
- To provide that Declaration- Invoice to be full and correct according to conditions for Free Trade Agreement depend on the country where the export will be performed.

- Declaration-Invoice must be marked with the number of the authorization. Declaration-Invoice will be issued by exporter through the printing, stamping or printing in invoice, -in delivery paper or in another trade document, where are described the products in sufficient details to be identified (declaration text of the origin can be found in Annex 3 of this instruction)

- Regularly to keep data of the Invoice Declarations or to save them for at least 3 years since the day of issue together with documents to confirm the origin of each declaration.

- To allow customs authorities to perform the inspection of financial accounts and to provide them additional evidences if necessary.

- To immediately inform Kosovo Customs for changes in the produce process, imported raw material or conditions of the Rules of the Origin;

- By the end of each year (since the date of approbation), to the Sector of Origin must submit an informing report related to the Declaration-Invoice issued for exported goods.

- To provide reimbursement prohibition or exclusion from customs liabilities of non-origin materials used for the produce of the final product.

Providing that the transport of preferential origin to fulfill the requests of direct transport.

- To be in full responsibility related to the wrong declaration of the origin, unfair implementation of the rules of the origin or misuse of the authorization.

18. IS THERE ANY EXCLUSION FROM THE CERTIFICATE OF ORIGIN?

Products sent in small packages from individuals to natural person or are parts of personal baggage of passengers will be received as products with origin without requiring the presentation of the origin certificate, with the condition that:

- # Such products are not imported for trade purposes,
- # are declared as products with origin,
- # do not exist any suspect on the declaration of the party which conveys or receive this good.

Furthermore, the total value of such products shall not exceed 500€ on the cases of small packages or 1 200€ in cases of products that are a part of passenger's personal baggage.

When customs has a suspicion based on the value and origin of the declared good, therefore customs bodies may require evidence over the origin of such products with the purpose of the preferential treatment. Otherwise, if there is no evidence the goods will be treated in regular customs procedure.

19. WHERE CAN I GET SUPPLIES OF EXEMPLARS OF CERTIFICATE OF ORIGIN AND REGISTER IN REX SYSTEM?

Kosovo Customs is competent authority for the issue of the origin certificate EUR.1 based on Article 48 of Administrative Instruction No.11/2009 that do the implementation of Customs and Excise Code in Kosovo, as well as registers export companies in the REX Register system.

Kosovo Customs currently issues the exemplar forms of the origin certificate:

1. Origin certificate EUR.1 which is used to export goods from our country to: CEFTA countries, European Union and in Turkey as well as is compatible with annex 21 of European Customs Code (Regulation 2454/93) (Annex 1), respectively a form that is shown in annex III a of the CONVENTION PEM
2. The certificate of origin "FORM A" or (GENERALIZED SYSTEM OF PREFERENCES) (Annex 2)

All abovementioned forms you will find attached in the annexes of this instruction.

The certificate of the origin EUR.1 is issued only by written request of the exporter or by his authorized representative.

This request is hold at least three years by Kosovo Customs as an evidence for any eventual contest.

The exporter or his authorized representative must submit together their request also the following documentation, by which they prove that the product, which is the subject of export, is qualified to issue the certificate of origin EUR.1

The exporter takes as an obligation to submit the request of Kosovo Customs for any additional evidence, which is needed to certify the status of origin for products that have the right in preferential treatment and must agree for any inspection of his account book, as well as any control by Kosovo Customs over the circumstances that the product was benefited.

Abovementioned actions are also undertaken with the request of any country, that to the products with origin give preferential treatment even if they are countries that we have Free Trade Agreements or those that implement the Autonomous System of Preferences for our country.

Therefore, by this what was mentioned above Kosovo exporter, their products with origin might export, benefiting from preferential treatment of the origin in:

- a. European Union countries (28 countries)
- b. CEFTA 2006
- c. Countries EFTA
- d. Turkey
- e. United States of America (USA), and
- f. Japan

ANNEX 1 – The certificate of origin EUR.1 (BE, CEFTA and Autonomous System of Preferences with Turkey)

DE LA RUE INTERNATIONAL
No. 05.3.1.012.2010

MOVEMENT CERTIFICATE

| | | | |
|--|--|--|--|
| 1. Exporter (Name, full address, country) | | EUR.1 No A 000778 | |
| | | See notes overleaf before completing this form | |
| 3. Consignee (Name, full address, country) (Optional) | | 2. Certificate used in preferential trade between | |
| | | _____ and _____ (insert appropriate countries, groups of countries or territories) | |
| | | 4. Country, group of countries or territory in which the products are considered as originating | 5. Country, group of countries or territory of destination |
| 6. Transport details (Optional) | | 7. Remarks | |
| 8. Item number; Marks and numbers; Number and kind of packages (1); Description of goods | | 9. Gross mass (kg) or other measure (litres, m ³ , etc) | 10. Invoices (Optional) |
| | | | |
| 11. CUSTOMS ENDORSEMENT Declaration certified, Export document (2): Form.....No..... Customs office: Issuing country or territory: | | 12. DECLARATION BY THE EXPORTER I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate. Place and date: | |

(1) 1/2004
401/2006
2004/60/EC
2006/213/EC
2007/726/EC
2008/127/EC
2008/133/EC
2008/134/EC
2008/135/EC

(2) Certificate
may require
the import
stamp of
the export
ing country

ANNEX 2 - Certificate FORM A (GSP)

| | | | | | |
|---|----------------------------------|---|--|-----------------------------------|---------------------------------|
| 1. Goods consigned from (Exporter's business name, address, country) | | Reference No A 000146 | | | |
| 2. Goods consigned to (Consignee's name, address, country) | | GENERALIZED SYSTEM OF PREFERENCES CERTIFICATE OF ORIGIN (Combined declaration and certificate) FORM A | | | |
| 3. Means of transport and route (as far as known) | | Issued in _____ (country) See Notes overleaf | | | |
| 4. For official use | | | | | |
| 5. Item number | 6. Marks and numbers of packages | 7. Number and kind of packages: description of goods | 8. Origin criterion (see Notes overleaf) | 9. Gross weight or other quantity | 10. Number and date of invoices |
| 11. Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct. | | 12. Declaration by the exporter The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in _____ (country) and that they comply with the origin requirements specified for those goods in the Generalized System Preferences for goods exported to _____ (importing country) | | | |
| Place and date, signature and stamp of certifying authority | | Place and date, signature and stamp of authorized signatory | | | |

Annex 3

The text of the declaration of origin will be:

a) In Albanian language:

Eksportuesi i produkteve të mbuluara nga ky dokument (autorizimi doganor nr. XK/0000/2017) deklaron që, përveç rasteve kur tregohet qartësisht ndryshe, këto produkte janë me origjinë preferenciale të Kosovës.

.....
(Vendi dhe data)

.....
(nënshkrimi, i shoqëruar me emrin dhe mbiemrin
e personit i cili nënshkruan deklaratën faturë
të shkruar me germa të qarta)

b) in English language:

The exporter of the products covered by this document (customs authorization No. XK/0000/2017) declares that, except where otherwise clearly indicated, these products are of Kosovo preferential origin.

.....
(Place and date)

.....
(Signature of the exporter, in addition the name of the person signing the declaration has to be indicated in clear script)