

Law no. 102/2014 dated 31.7.2014
CUSTOMS CODE OF THE REPUBLIC OF ALBANIA¹

As amended by:
law no.32, dated 2.04.2015

Pursuant to articles 81, point 2, and 83, point 1, of the Constitution, upon the proposal of Council
of Ministers,

ASSEMBLY OF THE REPUBLIC OF ALBANIA DECIDED:

TITLE I

GENERAL PROVISIONS, ORGANIZATION AND COMPETENCIES OF CUSTOMS
ADMINISTRATION

CHAPTER I

SCOPE, MISSION AND DEFINITIONS

Article 1

Subject matter and scope

The Customs Code of the Republic of Albania, hereinafter the Code, laying down the general rules and procedures applicable to goods brought into or taken out of the customs territory of the Republic of Albania, as well as the status, competencies and organization of customs administration personnel.

The Code is applied uniformly throughout the customs territory of the Republic of Albania without prejudice to international agreements and conventions, as well as the Albanian legislation in force.

Article 2

Mission of customs authorities

1. Customs authorities shall be primarily responsible for the supervision of the Republic of Albania international trade, thereby contributing to the open and fair trade to the implementation of the trade policies and those of other sectors of the Albanian economy which affect trade, and the security of the entire trade chain.

Customs authorities shall put in place measures aimed, in particular, at the following:

¹ Regulation of the European Parliament and of the Council (EU) no. 952/2013, dated 9 October 2013, "On the definition of the Customs Code of the European Union", number CELEX: 32013R0952, Official Journal of the European Union, series L, no. 269, dated 10.10.2013, pages 1-162, Partially approximated.

- a) protecting the financial and environmental interests of the Republic of Albania from unfair and illegal trade while supporting legitimate business activity ;
- b) ensuring the security and safety of the Union and its residents, and the protection of the environment, where appropriate in close cooperation with other authorities;
- c) Maintaining a proper balance between customs controls and the facilitation of legitimate trade.

Article 3

Customs territory

The customs territory of the the Republic of Albania shall comprise the following territories, including their territorial waters, internal waters and airspace.

Article 4

Customs zone and customs line

1. The customs area is that part of the customs territory where the customs authorities operate, as well as all areas where these authorities exercise customs control or supervision.
2. Customs zones are established at border crossing control points, as well as at other points of the customs territory.
3. Establishment, territorial extension and classification of merged or temporary customs zones designated by the Council of Ministers, on the proposal of the Ministry of Finance, upon the motivation of the request by the General Directorate of Customs, for a certain number of economic operators operating in that territory and inability of the existing customs area to carry out customs procedures.
4. The customs line is the bordering coast, the shores of lakes and rivers and the land borders with other states.
5. Goods must cross the customs line of land, water and airport only at the state border crossing points that have customs areas.

Article 5

Extension of the customs zone

1. The customs territory of surveillance from land consists of the territory that includes the space from the customs line of the land border up to 10 km inland. Along the coast, this surveillance area extends up to 5 km from the coast to inland territory.
2. The customs area of surveillance from water consists of a water belt that extends from the customs line to the outer border of territorial waters and inland waters.

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Definitions

For the purposes of the Code, the following definitions shall apply:

(1)"Customs authorities" means the customs administration of the Republic of Albania, responsible for applying the customs legislation, and any other authority empowered under law to apply specific provisions of customs legislation;

2. "Customs legislation" means the body of legislation made up of all of the following :

- a) international agreements and conventions ratified by the Republic of Albania.
- b) Customs Code;
- c) legislation on customs tariff and combined nomenclature of goods, in the Republic of Albania;
- ç) bylaws for the application of this Code.

3. "Customs controls" are specific acts performed by the customs authorities to ensure the correct application of customs legislation and any other legislation relating to the entry, exit, transit, movement, storage and special final use (end -use) of goods moved between the customs territory of the Republic of Albania and other territories and the presence and movement within the customs territory of non-Albanian goods and goods placed under the special end-use procedure.

4. "Person" is a natural person, a legal person, as well as any other person/individual with full capacity to act, recognized as entities by the legislation in force.

5. "Economic operator" is a person who, in the course of his/her commercial activity, is involved in activities covered by the customs legislation.

6. "Customs representative" means any person appointed, in accordance with the legislation in force, by another person to carry out the acts and formalities required by the customs legislation in his or her dealings with the customs authorities.

7. "Risk" means the likelihood and impact of an event that may occur with regard to the entry, exit, transit, movement, processing or special end-use of goods moved between the customs territory of the Republic of Albania and countries or territories outside this

territory and the presence of non-Albanian goods within the customs territory, which could:

- a) prevent the correct implementation of national measures;
- b) compromise the financial interests of the Republic of Albania;

c) pose a threat to the safety and security of the Republic of Albania and its residents, to human beings, to flora and fauna, to the environment or to consumers.

8. "Customs formalities" are all operations to be carried out by a person and by customs authorities, in order to comply with customs legislation.

9. "Entry summary declaration" means the act whereby a person informs the customs authorities, in the prescribed manner and form and within a specific time limit that the goods are to be brought to the customs territory of the Republic of Albania.

10. "Exit summary declaration," means the act by whereby a person informs the customs authorities, in the prescribed manner and form and within a specific time limit that the goods are to be taken out of the customs territory of the Republic of Albania.

11. "Temporary storage declaration" means the act whereby a person indicates in the prescribed form and manner, that goods are in temporary storage.

12. "Customs declaration" means the act whereby a person indicates, in the prescribed form and manner, a wish to place goods under a given customs procedure, with an indication, where appropriate, of any specific regime to be applied;

13. "Re-export declaration" means the act whereby a person indicates, in the prescribed form and manner, a wish to take non-Albanian goods, with the exception of those under the free zone procedure or in temporary storage, out of the customs territory of Albania;

14. "Re-export notification" means the act whereby a person indicates, in the prescribed form and manner, a wish to take non-Albanian goods that are under the free zone procedure or in temporary storage out of the customs territory of Albania.

15. "Declarant" means the person lodging a customs declaration, a temporary storage declaration, an entry summary declaration, an exit summary declaration, a re-export declaration or a re-export notification in his or her own name or the person in whose name such a declaration or notification is lodged;

16. "customs procedure" means any of the following procedures under which goods may be placed in accordance with the Code:

a) release for free circulation;

b) special procedures;

c) export;

17. "Temporary storage" means the situation of non-Albanian goods temporarily stored under customs supervision in the period between their presentation to customs and their placing under a customs regime or re-export;

18. "Customs debt" means the obligation on a person to pay the amount of import or export duty which applies to specific goods under the customs legislation in force in the Republic of Albania;

19. "debtor" means any person liable for a customs debt;

20. "import duty" means customs duty payable on the import of goods;

21. "export duty" means customs duty payable on the export of goods;
22. "customs status" means the status of goods as Albanian or non-Albanian goods;
23. "Albanian goods" means goods that fall into any of the following categories:
- (a) goods wholly obtained in the customs territory of the Republic of Albania and not incorporating goods imported from other countries or territories;
 - (b) goods brought into the customs territory of the republic of Albania from countries or territories outside that territory and released for free circulation;
 - (c) goods obtained or produced in the customs territory of the republic of Albania, either solely from goods referred to in letter (b) or from goods referred to in letters (a) and (b) of this point;
24. "Non-Albanian goods" means goods other than those referred to in point 23 or which have lost their customs status as Albanian goods;
25. "Risk management," means the systematic identification of risk, including through random checks, and the implementation of all measures necessary for limiting exposure to risk;
26. "Release of goods," means the act whereby the customs authorities make goods available for the purposes specified for the customs procedure under which they are placed;
27. "Customs supervision" means action taken in general by the customs authorities with a view to ensuring that customs legislation and, where appropriate, other provisions applicable to goods subject to such action are observed;
28. "Repayment" means the refunding of an amount of import or export duty that has been paid;
29. "Remission" means the waiving of the obligation to pay an amount of import or export duty that has not been paid;
30. "Processed products," means goods placed under a processing procedure that have undergone processing operations;
31. "Person established in the customs territory of the Republic of Albania" means:
- (a) in the case of a natural person, any person who has his or her habitual residence in the customs territory of the Republic of Albania;
 - (b) in the case of a legal person, recognized as such by the legislation in power, any person having its registered office, central headquarters or a permanent business establishment in the customs territory of the Republic of Albania.
32. "permanent business establishment" means a headquarter or a branch of the business, where both the necessary human and technical resources are permanently present and through which a person's customs-related operations are wholly or partly carried out;
33. "presentation of goods to customs" means the notification to the customs authorities of the arrival of goods at the customs office or at any other place designated or approved by the customs authorities and the availability of those goods for customs controls;

34. "holder of the goods" means the person who is the owner of the goods or who has a similar right of disposal over them or who has physical control of them;

35. "holder of the procedure" means:

- a) the person who lodges the customs declaration, or on whose behalf that declaration is lodged; or
- (b) the person to whom the rights and obligations in respect of a customs procedure have been transferred;

36. "commercial policy measures" means non-tariff measures established, as part of the commercial policy provisions governing international trade in goods;

37. "processing operations" means any of the following:

- a) the working of goods, including erecting or assembling them or fitting them to other goods;
- b) the processing of goods;
- c) the destruction of goods;
- d) the repair of goods, including restoring them and putting them in order;
- e) the use of goods which are not to be found in the processed products, but which allow or facilitate the production of those products, even if they are entirely or partially used up in the process (production accessories);

38. "Rate of yield" means the quantity or percentage of processed products obtained from the processing of a given quantity of goods placed under a processing regime

39. "Customs office" is any office where can be carried out all or part of the formalities provided by the customs legislation.

40. "Decision" means any act by the customs authorities pertaining to the customs legislation giving a ruling on a particular case, and having legal effects on the person or persons concerned;

41. "carrier" means:

a) in the context of entry, the person who brings the goods, or who assumes responsibility for the carriage of the goods, into the customs territory of the Republic of Albania. However, i) in the case of combined transportation, "carrier" means the person who operates the means of transport which, once brought into the customs territory of the Republic of Albania, moves by itself as an active means of transport;

ii) in the case of maritime or air traffic under a vessel-sharing or contracting arrangement, "carrier" means the person who concludes a contract and issues a bill of lading or air waybill for the actual carriage of the goods into the customs territory of the Republic of Albania;

b) in the context of exit, the person who takes the goods, or who assumes responsibility for the carriage of the goods, out of the customs territory of the Republic of Albania. However:

i) in the case of combined transportation, where the active means of transport leaving the customs territory of the Republic of Albania is only transporting another means of transport which, after the arrival of the active means of transport at its destination, will move by itself as an active means of transport, 'carrier'

means the person who will operate the means of transport which will move by itself once the means of transport leaving the customs territory of the Republic of Albania has arrived at its destination;;

ii) in the case of maritime or air traffic under a vessel-sharing or contracting arrangement, "carrier" means the person who concludes a contract, and issues a bill of lading or air waybill, for the actual carriage of the goods out of the customs territory of the Republic of Albania.

42. "Buying commission," means a fee paid by an importer to an agent for representing him or her in the purchase of goods being valued.

43. "Global guarantee" means the guarantee that covers the amount of import or export duty corresponding to customs debt, in relation to two or more operations, customs declarations and regimes.

CHAPTER II

ORGANIZATION OF CUSTOMS ADMINISTRATION AND CUSTOMS ACTIVITY, COMPETENCES, COOPERATION, EMPLOYMENT AND EMPLOYMENT RELATIONS OF THE CUSTOMS ADMINISTRATION PERSONNEL

SECTION 1

ORGANIZATION AND FUNCTIONING OF CENTRAL AND LOCAL CUSTOMS ADMINISTRATION

Article 7

Organization and functioning of the customs administration

1. The Customs Administration consists of the General Directorate of Customs and the customs branches. It is under the Ministry of Finance.

2. The customs branches are under the jurisdiction of the General Directorate of Customs. They consist of one or several customs offices.

3. The organization, functioning and competencies of the customs administration are set out in this Code, in specific laws and by decision of the Council of Ministers, issued in their implementation.

4. Customs personnel of investigative structures, fight against smuggling and illegal trafficking and other customs structures, laid down in a specific law, have the attributes of the Judicial Police. The rights and duties of the staff in performing the functions of the Judicial Police are laid down in the specific legislation for this purpose.

Article 8

Structure of customs administration

The Council of Ministers, on the proposal of the Minister of Finance and in coordination with the Department of Public Administration, adopts by decision, the organizational structure and staff of the customs administration, in order to guarantee the protection of the interests of the Republic of Albania and an appropriate organization for the dynamic and specific activity of the customs administration.

Article 9 **Operating hours**

1. In principle, customs offices are operational 24 hours. However, in other cases this timetable shall be set differently, in order to be reasonable and appropriate, taking into account the type of traffic / transport of goods, as well as the customs procedures in which they will be placed, in order to not hinder and the international traffic of goods.
2. Where possible, for customs offices operating at the border, the opening hours shall be established in cooperation with the counterpart customs administrations.
3. The Council of Ministers is in charge of determining the opening hours of the customs administration offices, set out in points 1 and 2 of this Article.

SECTION 2 COMPETENCES OF CUSTOMS AUTHORITIES AND COOPERATIONIMI

Article 10 **Competencies of customs authority**

The customs authorities have the following powers:

1. The loading, unloading, embarking, disembarking and transshipment of goods and means along the border customs line and at airports shall be carried out with the permission of the customs authorities and in accordance with the procedures laid down by them.
2. The customs authorities are responsible for:
 - a) performing all actions laid down in this Code, in other specific laws and bylaws for goods being brought into, taken out or internally moved in the customs territory of the Republic of Albania;
 - b) verification and collection of duties to be paid, as well as relevant sanctions;
 - c) prevention, detection, investigation, verification and fight against smuggling activity, violations, illegal trafficking of prohibited or restricted goods, violation of intellectual property rights, etc. .;
 - ç) ascertainment, verification and sanctioning of the violations provided in this Code, in the bylaws in its implementation, as well as in other laws where the customs administration is in charge of implementation;
 - d) negotiation, preparation and signing of international agreements and conventions in the field of customs, according to the authorization;

dh) on the basis of a written request, sending or providing statistical data for line ministries and other public bodies provided by the legislation in force;

e) supervision throughout the customs territory of the Republic of Albania of goods subject to the supervision of the customs authorities.

3. The customs authorities, as the competent authority, shall supervise and exercise control over all goods, means of transport, luggage and passengers crossing the customs line in the customs areas and along the border, land and water, inland waters and airspace. , which are under the supervision of the customs authorities. The customs authorities also have the right of physical control of individuals over the goods they hold or hide in their bodies.

4. At the border, water and airport border crossing points, as well as at the exit from the internal customs offices, the control of goods and means of transport leaving the customs areas shall be carried out, in order to verify whether the type and quantity of goods transported are in accordance with the enclosed documents.

If no discrepancies arise, the customs officials performing this service shall affix the stamp the customs documents and / or make the relevant entries in the electronic customs system. Otherwise, they compile the relevant minutes, which are passed to the head of the customs branch to complete further formalities.

5. Where necessary, the control provided for in point 4 shall be carried out by the customs authorities also along the routes of movement of the means of transport. In this case, the customs officers in charge of stopping the means of transport use the stop sign, which is provided by the General Directorate of Customs and show the driver of the vehicle their identification card. In case of irregularities resulting from the control, the customs officers escort the vehicle to the nearest customs office, where they compile the relevant minutes, which are submitted to the head of the customs branch to complete further formalities.

6. The customs authorities may carry out all necessary checks at the premises of the declarant or holder of an authorization or procedure or of any other person directly or indirectly involved in the release of the goods, in accordance with the implementing regulations of this Code.

The customs authorities may also perform the control of the declaration of money, currency, securities and jewelries being brought into or taken out of the customs territory of the Republic of Albania.

7. Representatives of the customs authorities may seize documents, computer files or relevant record books, as well as any other necessary documentation, commercial or fiscal, located in the premises of economic operators, in cases of reasonable doubts of violations provided for in this Code.

The specific and detailed procedures to be followed by the customs authorities in cases of sequestration are set out in a decision by the Council of Ministers pursuant to this Code.

8. In cases when other authorities operating in the customs territory of the Republic of Albania have suspicions or are informed of violations of the norms of this Code, the bylaws in its implementation, as well as of other laws, the implementation of which is the duty of the customs

authorities, they shall immediately notify the competent customs office for the territory in question. The latter performs all verifications and formalities of the case, including the notification of judicial bodies, according to the procedures provided for in this Code.

9. When there are reasonable doubts of illegal trafficking or other crimes in the field of customs, provided in the Criminal Code, the relevant criminal proceedings authorities may seize the means of transport subject to customs formalities and which the customs authorities seal. In these cases, the means of transport are escorted to the nearest competent customs office, where the seal is removed. Relevant criminal proceedings authorities, in full cooperation with the customs authorities, carry out all checks deemed necessary. At the end of the control, these authorities prepare a written report signed by both parties, which, if applicable, is sent to the prosecution, in accordance with the provisions of the Code of Criminal Procedure and the Criminal Code. Any control and act held outside the customs office is invalid.

10. The customs authorities, in order to ensure the correct application of the legal provisions, may place seals or stamps on the means of transport, goods, warehouses and premises of the economic operator, equipment or instruments, as well as in other places, in order to protect the fiscal interests, for the safety and security of the Republic of Albania.

11. The customs authorities shall collect information and make inquiries into the correct application of the provisions of this Code. For this purpose, they can:

- a) invite, providing the reasons, any person participating in activities related to import-export procedures, to appear in person or through his representatives to provide information, clarifications or documentation related to imported or exported goods ;
- b) request companies, credit institutions, postal administration or any public or private body, where available information for the investigation is held, to provide information or copies of documentation related to the relationship with the client in accordance with the legislation in force ;
- c) to request, in accordance with the legislation in force, copies or extracts of acts and documents deemed necessary for investigations or controls, lodged in public and private bodies and entities, as well as in notary offices;
- ç) with the consent of the owner or with a decision issued by the court or the prosecutor, to carry out control in all premises, other than those laid down in point 6, including private ones, at any hour, in case of based suspicions of a criminal offense in the field of customs;
- d) with the consent of the owner or with a decision issued by the court or prosecutor to carry out control at any time in places where it is suspected that smuggled goods are stored;
- dh) in accordance with the legislation in force, customs authorities are authorized to have access to the databases of other administrations, respectively:

i) in the database of persons entering and leaving the territory of the Republic of Albania;

ii) in the database of declaration of capitals and bank accounts, for the purpose of investigation;

iii) in the database of police records;

iv) in the database of stolen vehicles.

The decision of the Council of Ministers sets out the rules for providing information and access to databases, referred to in letters "b" and "dh", of this point.

12. In the exercise of their duties, the customs authorities may require individuals to provide a personal identification document.

13. Customs officers are under special protection by law. Any person is prohibited to:

- a) insult or mistreat them while exercising their functions;
- b) oppose them during the exercise of their activity.

Article 11

Powers in performing customs formalities

1. The customs formalities are fully documented and carried out in the competent customs branch for the territory where the economic operator is located, except for the cases of force majeure, the transit procedure and the cases where otherwise provided in this Code,

2. The Director General of Customs, by way of derogation from the rule set out in point 1, where circumstances require special controls, may decide for customs formalities for certain categories of goods to be concentrated in a customs office, other than the competent customs office, for the territory where the economic operator is located.

3. For the purposes of trade and at the request of the person concerned, the heads of customs offices may allow some of the customs controls to be carried out on the declarants' premises or in other places proposed by them, which are considered appropriate by the customs authorities to perform all necessary checks.

4. The economic operator is charged with the costs of this service, which are provided for in a decision of the Council of Ministers, calculating the time spent to perform the control, as well as the distance of these premises from the customs office.

SECTION 3

STATUS, ORGANIZATION, EMPLOYMENT AND EMPLOYMENT RELATIONS OF CUSTOMS ADMINISTRATION PERSONNEL

Article 12

General principles

The Albanian customs administration is governed by the law and is based on the principle of equal opportunities, non-discrimination, merit, transparency, professionalism and political impartiality, consistency in duty and career continuity, integrity, responsibility and correctness in law enforcement.

Article 13

Status, categorization, rights and obligations of customs administration staff

1. Employees of the customs administration, with the exception of administrative employees, are civil servants and are classified / categorized according to the law "On civil servants".
2. Employees of the customs administration enjoy all the rights and obligations defined in the law "On civil servants", with the exception of the right to strike.
3. Except for the provisions of the Law "On Civil Servants", due to the specifics and complexity of the customs service, admission to duty, appointment, parallel movement, promotion, temporary transfer, specific elements of the procedure for issuing disciplinary measures against personnel of the customs administration who are part of the civil service, is done according to the specific principles and procedures of this Code and bylaws, issued in its implementation for this purpose.
4. The definition of administrative employees is given in the law "On civil servants".

Article 14

Salary

On the proposal of the Minister of Finance and the Minister responsible for the Department of Public Administration, the Council of Ministers approves the level of salary for each category of customs staff and administrative staff, in accordance with applicable law

Article 15

Employment, admission, parallel transfer, promotion, temporary transfer, suspension and dismissal of customs administration staff

1. The General Director is appointed, dismissed, or dismissed from office by a decision of the Council of Ministers, on the proposal of the Minister of Finance.
2. The Deputy General Directors of Customs are appointed according to the criteria and procedures defined by the law "On Civil Servants" and bylaws in its implementation.
3. Admission to customs service is done according to the following procedure and criteria:

a) Customs administration personnel, part of the civil service, with the exception of senior management personnel and administrative personnel, are recruited in the customs administration and admitted to the civil service through a competition, based on the principles of meritocracy and equality, according to the following definitions.

b) General requirements for admission to the customs administration are applied according to the definition of the law "On civil servants".

c) The competition is organized periodically by the General Directorate of Customs, in cooperation with the Department of Public Administration, and takes place in these two phases:

i) preliminary verification, if the candidates meet the general and specific requirements, according to the announcement of the competition;

ii) evaluation of candidates.

ç) Preliminary verification is performed by the human resources unit, while the evaluation of candidates is done by the permanent admission committee, established according to the bylaws of this Code.

d) The winning candidates, who receive over 70 percent of the total evaluation points, are ranked by the standing admission committee, according to the points obtained in the list of successful candidates.

dh) The Council of Ministers approves the detailed rules for the establishment, composition and activity of the permanent admission committee, as well as the detailed rules for the admission procedure and the evaluation of the candidates.

4. The nomination of the winning candidates, defined in point 3 of this Article, is done as follows:

a) The winning candidates, starting from the one with the highest points, have the right to be appointed to any position of the category / class, for which the competition has taken place, as well as to any other vacant position of the same category / class, which is created during the validity period of the list.

b) The Department of Public Administration (DPA) makes the appointment according to the above procedure.

c) The list of winning candidates, not yet appointed, according to letter "b", of this point, is valid for a period of 2 years from the announcement of winners. This list is also administered by DoPA. If during this deadline another competition procedure is conducted for the same group, the winning candidates of the lists, who have not been appointed yet, are re-ranked according to the result.

ç) The Council of Ministers approves the detailed procedures, according to this point of this Article.

5. Parallell transfer is made as follows:

a) Filling of vacancies in the executive, lower or middle management category is done first with customs employees of the same category / class through the parallel transfer procedure as follows.

b) Customs officials (civil servants) of the same category, who meet the conditions for parallel transfer and special requirements for the vacancy, can apply for the vacancy, through the procedure of parallel transfer, according to point 5 of this Article.

c) The evaluation of the candidates is carried out by an internal commission, established for this purpose, through a procedure based on the principles provided in Article 12 of this Code. A DoPA representative is a member of the internal committee.

ç) At the end of the evaluation, the commission may decide:

- i) selection of the most suitable candidate to be appointed to the vacant position;
- ii) completion of the procedure without any candidate selected, in case none of the interested candidates meets the special criteria and requirements for the vacancy.

d) In cases of completion of the procedure without any selected candidates, according to the definitions of letters "a" - "ç" of this point, the filling of vacancies is done through the procedure of promotion of customs staff.

dh) The Council of Ministers approves:

- i) the criteria that must be met by the employees for the parallel movement and the detailed procedures of the parallel movement;
- ii) the rules for the establishment and composition of the commission, provided in letter "b", of point 5, of this Article.

6. Promotion of customs personnel is done as follows:

a) Promotion is realized through the competition procedure, organized by the General Directorate of Customs, in cooperation with DoPA, for one or several vacancies, based on the principle mentioned in Article 12 of this Code.

b) If the vacancy of the lower or middle management category is not filled according to point 5 of this Article, it is filled through promotion.

c) Initially only civil servants within the customs administration of a next lower category may apply for promotion, if they meet the criteria for promotion and special requirements for the

vacancy. In case the vacancy cannot be filled by the employees within the customs administration, the procedure for parallel transfer is reopened and then for promotion of civil servants outside the customs administration.

ç) If the vacancy is not filled even with the above procedure, then it passes as a vacancy, to be filled with new admissions through competition. Until the final filling of the vacancy, if necessary, the procedure of temporary transfer in the interest of the institution can be applied.

d) The Council of Ministers approves the criteria that must be met by the employees for promotion and the detailed procedures of promotion.

7. Temporary transfer is done as follows:

a) The customs officer may be temporarily transferred to another position of the customs administration, of the same category, or to a higher category, for the following reasons and duration:

i) for the interest of the institution, up to 6 months;

ii) to improve the results of the employee himself, up to 3 months;

iii) for temporary health reasons or during pregnancy, based on the decision of the competent commission, according to the law, to the necessary extent, according to the decision of the relevant commission.

b) The transfer can be done, in one of the departments of the General Directorate of Customs, in the customs branches or in other structures where, according to the law, customs employees are attached.

c) At the end of the transfer period, the employee returns to the previous position, unless the employee agrees to continue in the position where he was transferred.

ç) In justified cases, due to the peculiarities of the customs activity, the customs officer may be temporarily transferred, to another position of the customs administration, of a higher category, for a period of up to 6 months. During this period the employee gains the rights, salary and other privileges of the new job position.

d) During the transfer period, if applicable, the employee receives the allowance for the working conditions of the position to which he was transferred.

dh) The Council of Ministers approves the detailed rules for temporary transfer, according to this point.

8. Probationary period, permanent transfer, transfer in case of restructuring of the institution, transfer due to health disability and avoidance of conflict of interest, suspension of employment

and the effects of suspension are regulated according to the provisions of the law on civil servants.

9. The specific elements of the procedure for issuing disciplinary measures for customs officials, the procedure for reviewing and issuing the measure, the composition of the disciplinary commission are regulated by a decision of the Council of Ministers.

10. For any other element of the legal relationship of employment for the employees of the customs administration with the status of civil servant, described above, which is specifically regulated by this Code or bylaws in its implementation, the law of the civil servant and bylaws in its implementation shall apply.

11. Administrative employees are employed according to competitive procedures with employment contract by the Director General of Customs, according to the provisions of the Labor Code and bylaws in implementation of this Code.

12. Depending on the organization of the customs administration, the duties and functions of each of the structures of the customs administration, as well as the respective categories of customs officials are defined in the bylaws in implementation of this Code.

Article 16 **Ethics and firearms**

1. The Director General of Customs shall determine the categories of customs personnel wearing the service uniform and the categories of customs personnel who may be equipped with weapons, in accordance with the legislation in force for this purpose. In cases where, for service needs, it is necessary to operate without a uniform, the customs staff must present the identification document, issued by the Director General of Customs.

2. Carrying of weapons and their use by customs officials shall be in accordance with the provisions of the Law on Weapons and the Law on the Use of Firearms.

3. Customs personnel shall avoid any conflict between their private interest and the public interest in the performance of their duties in the service, in accordance with the provisions of the legislation in force.

4. Customs personnel are obliged to maintain professional secrecy and confidentiality for all activities related to the exercise of duty.

5. The customs authorities, in the exercise of their functions and duties, shall be guided by the principle of uniform application of the law.

6. The Minister of Finance, upon the proposal of the Director General of Customs, approves the Code of Ethics for customs officials and the regulation of wearing the uniform.

CHAPTER III
RIGHTS AND OBLIGATIONS OF PERSONS UNDER CUSTOMS LEGISLATION

SECTION 1

COMMUNICATION OF INFORMATION

Article 17

Means for exchanging and storing information and common data requirements

1. All exchanges of information, such as declarations, applications or decisions between customs authorities and between economic operators and customs authorities, and the storage of such information, as required by customs legislation, shall be carried out using computerized data processing techniques.
2. For the purposes of exchanging and storing information, pursuant to point 1, common requirements for data shall be drafted.
3. In addition to the computerized data processing technique, provided for in point 1, other ways of exchanging and storing information may be used as follows:
 - a) permanently, in cases justified by the type of movement of goods or when the use of computerized data processing techniques are not appropriate for the customs formalities in question;
 - b) temporarily, in case of temporary technical issues in the information systems of the customs authorities or economic operators.

Article 18

Sublegal acts

By decision of the Council of Ministers are set out:

- a) the common data requirements under Article 17 (2), taking into account the needs to fulfill the customs formalities laid down in the customs legislation as well as the nature and purpose of the exchange and storage of information under point 1 of Article 17;
- b) specific cases of use of other means of exchange and storage of information, other than computerized data processing techniques which may be used in accordance with letter "a", point 3, Article 17;
- c) the type of information and data which must be contained in the records referred to in point 4, Article 138, and in point 1, Article 194;
- ç) where necessary, the format and code of common requirements for the data referred to in point 2, Article 17;
- d) the rules of procedure for the exchange and storage of information, which may be made in other ways by the computer data processing techniques referred to in point 3, Article 17.

Article 19

Registration

1. Economic operators established in the customs territory of the Republic of Albania shall be registered by the customs authorities.

2. The obligation laid down in point 1 may be extended, in special cases, also for economic operators that are not established in the territory of the Republic of Albania.
3. Persons other than economic operators are not required to register with the customs authorities, unless otherwise provided.
4. The rules and procedures for the registration of economic operators, provided in points 1, 2 and 3, of this Article, as well as the rules for their deregistration are determined by a decision of the Council of Ministers.

Article 20

Communication of information and data protection

1. Any information acquired by the customs authorities in the course of performing their duty which is by its nature confidential or which is provided on a confidential basis shall be covered by the obligation of professional secrecy. Except for cases provided in paragraph 2 of Article 48, this information shall not be provided by the competent customs authorities without the express permission of the person or authority that provided it.

Such information may, however, be provided without permission where the customs authorities are obliged or authorized to do so pursuant to the provisions in force, particularly in respect of data protection, or in connection with legal proceedings.

2. Confidential information referred to in point 1 may be communicated to the customs authorities and other competent authorities of countries or territories outside the customs territory of the Republic of Albania, for the purposes of customs cooperation with those countries or territories, based on an international agreement or the national legislation in the field of trade.

3. Any provision or communication of information referred to in points 1 and 2 shall ensure an adequate level of data protection, in full compliance with the provisions in force on data protection.

Article 21

Exchange of additional information between customs authorities and economic operators

1. The customs authorities and economic operators, in accordance with the legislation in force on the protection of personal data, may exchange any information not specifically required under the customs legislation, in particular for the purpose of mutual cooperation in the identification and counteraction of risk. That exchange may take place under a written agreement and may include access to the computer systems of economic operators by the customs authorities.

2. Any information provided by one party to the other in the course of the cooperation referred to in paragraph 1 shall be confidential unless both parties agree otherwise.

Article 22

Provision of information by the customs authorities

1. Every person has the right to request information on official documents relating to the activity of the customs authorities, in accordance with the legislation in force on the right to information unless otherwise provided in this Code.

2. Any person may request information concerning customs rules and application of customs procedures from the customs authorities. Such a request may be refused where it does not relate to an activity pertaining to international trade in goods that is actually envisaged.

2. Customs authorities shall maintain a regular dialogue with economic operators and other authorities involved in international trade in goods. They shall promote transparency by making customs legislation, bylaws and application forms freely available, without charge, and through the internet.

Article 23

Provision of information to the customs authorities

1. Any person directly or indirectly involved in the accomplishment of customs formalities or in customs controls shall, at the request of the customs authorities and within any time-limit specified, provide those authorities with all the requisite documents and information, in an appropriate form, and all the assistance necessary for the completion of those formalities or controls.

2. The lodging of a customs declaration, temporary storage declaration, entry summary declaration, exit summary declaration, re-export declaration or re-export notification by a person to the customs authorities, or the submission of an application for an authorisation or any other decision, shall render the person concerned responsible for all of the following:

- (a) the accuracy and completeness of the information given in the declaration, notification or application;
- (b) the authenticity, accuracy and validity of any document supporting the declaration, notification or application;
- (c) where applicable, compliance with all of the obligations relating to the placing of the goods in question under the customs regime concerned, or to the conduct of the authorised operations.

Point 1, shall also apply to the provision of any information in any other form required by, or given to, the customs authorities.

Where the declaration or notification is lodged, the application is submitted, or information is provided, by a customs representative of the person concerned, as referred to in Article 24, that customs representative shall also be bound by the obligations set out in the first subparagraph of point 1.

SECTION 2

CUSTOMS REPRESENTATION

Article 24

Customs representative

1. Any person may appoint a customs representative.

Such representation may be either direct, in which case the customs representative shall act in the name of and on behalf of another person, or indirect, in which case the customs representative shall act in his or her own name but on behalf of another person.

2. A customs representative shall be established within the customs territory of the Republic of Albania.

3. Conditions under which the customs representative may provide services in the Republic of Albania are laid down in a Decision by the Council of Ministers.

Article 25

Empowerment

1. When dealing with the customs authorities, a customs representative shall state that he or she is acting on behalf of the person represented and shall specify whether the representation is direct or indirect.

Persons who fail to state that they are acting as a customs representative or who state that they are acting as a customs representative without being empowered to do so shall be deemed to be acting in their own name and on their own behalf.

2. The customs authorities may require persons stating that they are acting as a customs representative to provide evidence of their empowerment by the person represented.

3. In specific cases, the customs authorities shall not require such evidence to be provided.

4. The customs authorities shall not require a person acting as a customs representative, carrying out acts and formalities on a regular basis, to produce on every occasion evidence of empowerment, provided that such person is in a position to produce such evidence on request by the customs authorities.

Article 26

Bylaws

By decision of the Council of Ministers are set out:

a) cases when the customs authorities do not require the legal act of representation referred to in point 2 of Article 25;

b) the procedural rules for the implementation of point 3, Article 25.

SECTION 3

FAVORABLE DECISIONS REGARDING THE APPLICATION OF CUSTOMS LEGISLATION

Article 27

Favorable decisions taken upon application

1. Where a person applies for a decision relating to the application of the customs legislation, that person shall supply all the information required by the competent customs authorities in order to enable them to take that decision.

A decision may also be applied for by, and taken with regard to, several persons, in accordance with the conditions laid down in the customs legislation. Except where otherwise provided, the competent customs authority shall be that of the place where the applicant's main accounts for customs purposes are held and where at least part of the activities to be covered by the decision are to be carried out.

2. Customs authorities shall, without delay and at the latest within 30 days of receipt of the application for a decision, verify whether the conditions for the acceptance of that application are fulfilled.

Where the customs authorities establish that the application contains all the information required in order for them to be able to take the decision, they shall communicate its acceptance to the applicant within the period above mentioned.

3. The competent customs authority shall take a decision as referred to in paragraph 1, and shall notify the applicant without delay, and at the latest within 120 days of the date of acceptance of the application, except where otherwise provided.

Where the customs authorities are unable to comply with the time-limit for taking a decision, they shall inform the applicant of that fact before the expiry of that time-limit, stating the reasons and indicating the further period of time which they consider necessary in order to take a decision. Except where otherwise provided, that further period of time shall not exceed 30 days.

Without prejudice to the second subparagraph of this point, the customs authorities may extend the time-limit for taking a decision, as laid down in the customs legislation, where the applicant requests an extension to carry out adjustments in order to ensure the fulfilment of the conditions and criteria. Those adjustments and the further period of time necessary to carry them out shall be communicated to the customs authorities, which shall decide on the extension.

4. Except where otherwise specified in the decision or in the customs legislation, the decision shall take effect from the date on which the applicant receives it, or is deemed to have received it. Except in the cases provided for in point 2 Article 46, decisions adopted shall be enforceable by the customs authorities from that date.

5. Except where otherwise provided in the customs legislation, the decision shall be valid without limitation of time.

6. Before taking a decision which would adversely affect the applicant, the customs authorities shall communicate the grounds on which they intend to base their decision to the applicant, who shall be given the opportunity to express his or her point of view within a period prescribed from the date on which customs authority notifies the applicant or it is considered to be notified. Following the expiry of that period, the applicant shall be notified of the decision.

The first subparagraph shall not apply in any of the following cases:

- a) where it concerns a decision referred to in point 1, of Article 36;
- b) in the event of refusal of the benefit of a tariff quota where the specified tariff quota volume is reached, as referred to in the first paragraph of point 4 of Article 56;
- c) where the nature or the level of a threat to the security and safety of the Republic of Albania and its residents, to human, animal or plant health, so requires;

ç) where the decision aims at securing the implementation of another decision for which the first paragraph has been applied;

d) where it would prejudice investigations initiated for the purpose of combating fraud;

dh) in other specific cases.

7. Where it is rejected a favourable decision for an applicant, it shall set out the grounds on which it is based and shall refer to the right of appeal provided for in Article 45.

Article 28

Management of favourable decisions taken upon application

1. The holder of the decision shall comply with the obligations resulting from that decision.

2. The holder of the decision shall inform the customs authorities without delay of any factor arising after the decision was taken, which may influence its continuation or content.

3. Without prejudice to provisions laid down in other fields which specify the cases in which decisions are invalid or become null, the customs authorities which took a decision may at any time annul, amend or revoke it where it does not conform to the customs legislation.

4. In specific cases the customs authorities shall carry out the following:

a) re-assess a decision;

b) suspend a decision which is not to be annulled, revoked or amended.

5. The customs authorities shall monitor the conditions and criteria to be fulfilled by the holder of a decision. They shall also monitor compliance with the obligations resulting from that decision. Where the holder of the decision has been established for less than three years, the customs authorities shall closely monitor it during the first year after the decision is taken.

Article 29

Bylaws

By decision of the Council of Ministers are set out:

a) the exceptions of the third paragraph, point 1, Article 27;

b) the conditions for accepting the application, referred to in point 2, Article 27;

c) the time limits for taking a particular decision, including possible extensions of this time limit, in accordance with point 3, Article 27;

ç) the cases referred to in point 4, Article 27, where the decision is enforceable from a date, which is different from the date on which the applicant has received or is considered to have received the decision;

d) the cases referred to in point 5, Article 27, where the validity of a decision is limited in time;

dh) the deadline mentioned in the first paragraph, point 6, Article 27;

- e) the special cases referred to in letter "dh", of the second paragraph, point 6, Article 27, where the applicant has not been given the opportunity to express his opinion;
- ë) cases and rules for re-assessment and suspension of decisions, in accordance with point 4, Article 28;
- f) the rules and procedures for the submission and acceptance of an application for a decision under paragraphs 1 and 2 of Article 27;
- g) rules and procedures for decision making, according to Article 27;
- gj) the rules and procedures for the supervision of the decision, in accordance with point 5 of Article 28.

Article 30

Validity of favourable decisions

Except where the effect of a decision is limited to one or several customs houses, favourable decisions relating to the application of the customs legislation shall be valid throughout the customs territory of the Republic of Albania.

Article 31

Annulment of favourable decisions

1. The customs authorities shall annul a decision favourable to the holder of the decision if all the following conditions are fulfilled:
 - a) the decision was taken on the basis of incorrect or incomplete information;
 - b) the holder of the decision knew or ought reasonably to have known that the information was incorrect or incomplete;
2. The holder of the decision shall be notified of its annulment.
3. Annulment shall take effect from the date on which the initial decision took effect, unless otherwise specified in the decision in accordance with the customs legislation.

Article 32

Revocation and amendment of favourable decisions

1. Other than cases referred to article 31, a favourable decision shall be revoked or amended:
 - a) even though one or more of the conditions for taking that decision were not or are no longer fulfilled; or

b) upon application by the holder of the decision.

2. Except where otherwise provided, a favourable decision addressed to several persons may be revoked only in respect of a person who fails to fulfil an obligation imposed under that decision.

3. The holder of the decision shall be notified of its revocation or amendment.

4. Article 27, point 4 shall apply to the revocation or amendment of the decision.

However, in exceptional cases where the legitimate interests of the holder of the decision so require, the customs authorities may defer the date on which revocation or amendment takes effect up to one year. That date shall be indicated in the revoking or amending decision.

Article 33

Decisions taken without an application

With regards to cases provided for in points 4, 5, 6 and 7, Article 27, point 3, Article 28, and articles 30, 31 and 32, customs authorities shall take decisions without an application by the person concerned.

Article 34

Limitations applicable to decisions on goods placed under a customs regime or in temporary storage

Except where the person concerned so requests, the revocation, amendment or suspension of a favourable decision shall not affect goods which, at the moment where the revocation, amendment or suspension takes effect, have already been placed and are still under a customs regime or in warehouse regime by virtue of the revoked, amended or suspended decision.

Article 35

Sub legal acts

By decision of the Council of Ministers are set out:

a) the cases provided for in point 2, Article 32, where a favorable decision, taken for some persons, may also be revoked to other persons, different from the person who has not fulfilled an imposed obligation , according to that decision;

b) exceptional cases where the customs authorities postpone the date on which revocation or amendment takes effect, in accordance with the second paragraph of point 4 of Article 32;

c) procedural rules for the annulment, revocation or amendment of favorable decisions.

Article 36

Decisions relating to binding information

1. The customs authorities shall, upon application, take decisions relating to binding tariff information (BTI decisions), or decisions relating to binding origin information (BOI decisions).

Such an application shall not be accepted in any of the following circumstances:

a) where the application is made, or has already been made, at the customs authority, by or on behalf of the holder of a decision in respect of the same goods and, for BOI decisions, under the same circumstances determining the acquisition of origin;

b) where the application does not relate to any intended use of the BTI or BOI decision or any intended use of a customs regime.

2. BTI or BOI decisions shall be binding, only in respect of the tariff classification or determination of the origin of goods:

a) on the customs authorities, as against the holder of the decision, only in respect of goods for which customs formalities are completed after the date on which the decision takes effect;

b) on the holder of the decision, as against the customs authorities, only with effect from the date on which he or she receives, or is deemed to have received, notification of the decision.

3. BTI or BOI decisions shall be valid for a period of three years from the date on which the decision takes effect.

4. For the application of a BTI or BOI decision in the context of a particular customs regime, the holder of the decision shall be able to prove that:

a) in the case of a BTI decision, the goods declared correspond in every respect to those described in the decision;

b) in the case of a BOI decision, the goods in question and the circumstances determining the acquisition of origin correspond in every respect to the goods and the circumstances described in the decision.

Article 37

Management of decisions relating to binding information

1. A BTI decision shall cease to be valid before the end of the period referred to in point 3 Article 36 where it no longer conforms to the law, as a result of either of the following:

a) the adoption of an amendment to the nomenclatures referred to in points (a) and (b) of point 2 Article 56;

b) the adoption of measures referred to in point 3 Article 57 with effect from the date of application of such amendment or measures.

2. A BOI decision shall cease to be valid before the end of the period referred to in point 3, Article 36 in any of the following cases:

a) where a law adopted or an agreement signed is in force and the BOI decision no longer conforms to the law, with effect from the date of application of that law or agreement;

b) where it is no longer compatible with the Agreement on Rules of Origin established in the World Trade Organisation (WTO) or with the explanatory notes or an origin opinion adopted for the interpretation of that Agreement, with effect from the date customs authorities were notified by the WTO secretariat in Albania.

3. Cease of validation of a BTI or BOI decisions shall not have retroactive effect.

4. By way of derogation from point 3 Article 28 and Article 31, BTI and BOI decisions shall be annulled where they are based on inaccurate or incomplete information from the applicants.

5. BTI and BOI decisions shall be revoked in accordance with point 3 Article 28 and Article 32. However, such decisions shall not be revoked upon application by the holder of the decision.

6. BTI and BOI decisions may not be amended.

7. The customs authorities shall revoke ‘BTI decisions’:

a) where they are no longer in line with the interpretation of any of the nomenclatures referred to in letters “a” and “b”, point 2, Article 56;

b) in other specific cases

8. BOI decisions shall be revoked:

a) where they are no longer compatible with the legislation that governs the specific field, due to amendments of this legislation;

b) in other specific cases.

9. Where letter “b” point 1 or points 2, 7 and 8 of this article apply a BTI or BOI decision may still be used in respect of binding contracts that were based upon that decision and were concluded before it ceased to be valid or was revoked. That extended use shall not apply where a BOI decision is taken for goods to be exported.

The extended use referred to in the first paragraph, shall not be longer than 6 months from the date the BTI or BOI decision ceases to be valid or is revoked.

In order to benefit from the extended use of a BTI or BOI decision, the holder of that decision shall lodge an application to the customs authority that took the decision within 30 days of the date on which it ceases to be valid or is revoked.

Article 38

Decisions relating to binding information with regard to other factors

In specific cases, the customs authorities shall, upon application, take decisions relating to binding information with regard to other factors referred to in Title II of this Code, based on which import or export duty and other measures in respect of trade in goods are applied.

Article 39

Sub legal acts

By decision of the Council of Ministers are set out:

- a) specific cases, laid down in letter "b", of point 7, Article 37, and letter "b", of point 8, Article 37, when "BTI and BOI decisions" are revoked;
- b) the cases set out in Article 38, where decisions on binding information have been taken in relation to other factors on the basis of which import or export duties and other measures of a commercial nature have been applied;
- c) the procedural rules for the use of an "BTI or BOI decision", as it loses its validity or is revoked, in accordance with point 9, of Article 37;
- ç) the procedural rules for the use of the decisions defined in Article 38, and established in accordance with letter "b", of this Article, as they cease to be valid.

SECTION 4

AUTHORIZED ECONOMIC OPERATOR

Article 40

Application and authorization

1. An economic operator who is established in the customs territory of the Republic of Albania and who meets the criteria set out in Article 41 may apply for the status of authorised economic operator.

The customs authorities shall consult with other competent authorities in and out of country if necessary, in relation to the fulfilment of the criteria set out in article 41. The status of authorized economic operator is subject to continuous monitoring.

2. The status of authorised economic operator shall consist in the following types of authorisations:

- a) that of an authorised economic operator for customs simplifications, which shall enable the holder to benefit from certain simplifications in accordance with the customs legislation; or
- b) that of an authorised economic operator for security and safety that shall entitle the holder to facilitations relating to security and safety.

3. Both types of authorisations referred to in paragraph 2 may be held at the same time.

4. Customs authorities shall, based on the recognition of the status of authorised economic operator for customs simplifications and if the requirements related to a specific type of simplification, authorise the operator to benefit from that simplification. Customs authorities shall not re-examine those criteria that have already been examined when granting the status of authorised economic operator.

5. The authorised economic operator referred to in paragraph 2 shall enjoy more favourable treatment than other economic operators in respect of customs controls according to the type of authorisation granted, including fewer physical and document-based controls.

Article 41

Granting of status

The criteria for the granting of the status of authorised economic operator shall be the following:

- a) no serious infringement or repeated infringements of customs and taxation legislation;
- b) not to be proceeded criminally for criminal acts relating to the economic activity of the applicant;
- c) the demonstration by the applicant of a high level of control of his or her operations and of the flow of goods, by means of a system of managing commercial and, where appropriate, transport records, which allows appropriate customs controls;
- ç) financial solvency, which shall be deemed to be proven where the applicant has good financial standing, which enables him or her to fulfil his or her commitments, with due regard to the characteristics of the type of business activity concerned;
- d) with regard to the authorisation referred to in letter 'a', point 2, Article 40, practical standards of competence or professional qualifications directly related to the activity carried out;
- dh) with regard to the authorisation referred to in letter 'b', point 2 of Article 40, appropriate security and safety standards, which shall be considered as fulfilled where the applicant demonstrates that he or she maintains appropriate measures to ensure the security and safety of the international supply chain including in the areas of physical integrity and access controls, logistical processes and handling of specific types of goods, personnel and identification of his or her business partners.

Article 42

Sub legal acts

By decision of the Council of Ministers are determined:

- a) the simplifications laid down in letter "a", of point 2, of Article 40;
- b) the facilitations laid down in letter "b", of point 2, of Article 40;
- c) the most favorable treatments, laid down in point 5, of Article 40;
- ç) the modalities for the application of the criteria, laid down in Article 41.

SECTION 5

PENALTIES

Article 43

Application of sanctions

The Customs Authorities in the Republic of Albania shall impose sanctions for violations of favourable decisions in accordance with Customs legislation. Such sanctions must be effective, proportionate and dissuasive.

Sanctions apply regardless of the possible application of the revocation, cancellation or amendment of a decision.

SECTION 6

APPEALS

Article 44

Decisions taken by a judicial authority

Articles 45 and 46 shall not apply to appeals lodged with a view to the annulment, revocation or amendment of a decision relating to the application of the customs legislation taken by a judicial authority, or by customs authorities acting as judicial authority.

Article 45

The right of appeal

1. Any person has the right to appeal the decisions taken by the customs authorities refusing an application or a decision to annul or revoke a favorable decision which has to do with him directly and individually.

Any person may exercise the right of appeal to the General Directorate of Customs, in cases where he has applied to the customs authorities for a favourable decision and the deadline set out in point 3 of Article 27 is not respected.

2. The right of appeal may be exercised:

a) by lodging an appeal to the customs authorities or to a specific structure established for that purpose;

b) after the completion of the administrative appeal review procedures, the individual person concerned has the right to proceed to the competent court according to the provisions in force.

3. Under the first paragraph of point 1, the person concerned may appeal to the General Directorate of Customs within 15 days from the date of notification. The General Directorate of Customs decides within 30 days whether to accept or not the appeal.

4. Under the second paragraph of point 1, the person concerned may appeal to the General Directorate of Customs within 15 days of the expiry of this deadline. The General Directorate of Customs decides within 30 days whether to accept or not the appeal.

5. In the case that the annulment or revocation of a favourable decision is accompanied by sanctions set out in Title IX of this Code, the appeal procedure shall be conducted in accordance with Articles 281 and 282.

Article 46

Suspension of implementation

1. The submission of an appeal shall not cause implementation of the disputed decision to be suspended.

2. The customs authorities shall, however, suspend implementation of such a decision in whole or in part, where they have good reason to believe that the disputed decision is inconsistent with the customs legislation or that irreparable damage is to be feared for the person concerned.

3. In the cases referred to in point 2, where the disputed decision has the effect of causing import or export duty to be payable, suspension of implementation of that decision shall be conditional upon the provision of a guarantee, unless it is established, on the basis of a documented assessment, that such a guarantee would be likely to cause the debtor serious economic or social difficulties.

SECTION 7

CONTROL OF GOODS

Article 47

Risk management and customs controls

1. The customs authorities may carry out any customs controls they deem necessary.

Customs controls may in particular consist of examining goods, taking samples, verifying the accuracy and completeness of the information given in a declaration or notification and the existence, authenticity, accuracy and validity of documents, examining the accounts of economic operators and other records, inspecting means of transport, inspecting luggage and other goods carried by or on persons and carrying out official enquiries and other similar acts.

2. Customs controls, other than random checks, shall primarily be based on risk analysis using electronic data-processing techniques, with the purpose of identifying and evaluating the risks and developing the necessary counter-measures, on the basis of criteria developed at national, and, where available, international level.

3. Customs controls shall be performed within a common risk management framework, based upon the exchange of risk information and risk analysis results with counterpart customs administrations and establishing common risk criteria and standards, control measures and priority control areas.

Controls based upon such information and criteria shall be carried out without prejudice to other controls carried out in accordance with point 1 or with other provisions in force.

4. Customs authorities shall undertake risk management to differentiate between the levels of risk associated with goods subject to customs control or supervision and to determine whether the goods will be subject to specific customs controls, and if so, where.

The risk management shall include activities such as collecting data and information, analysing and assessing risk, prescribing and taking action and regularly monitoring and reviewing that process and its outcomes, based on international and national sources and strategies.

5. Customs authorities shall exchange risk information and risk analysis results where:

a) the risks are assessed by the customs authority as being significant and requiring customs control and the results of the control establish that the event triggering the risks has occurred; or

b) the control results do not establish that the event triggering the risks has occurred, but the customs authority concerned considers the threat to present a high risk for another Customs administration.

6. For the establishment of the common risk criteria and standards, the control measures and the priority control areas referred to in paragraph 3, account shall be taken of all of the following:

a) the proportionality to the risk;

b) the urgency of the necessary application of the controls;

c) the probable impact on trade flow and on necessary control resources.

7. The common risk criteria and standards referred to in point 3 shall include all of the following:

a) a description of the risks;

b) the factors or indicators of risk to be used to select goods or economic operators for customs control;

c) the nature of customs controls to be undertaken by the customs authorities;

ç) the duration of the application of the customs controls referred to in letter c.

8. Priority control areas shall cover particular customs procedures, types of goods, traffic routes, modes of transport or economic operators which are subject to increased levels of risk analysis and customs controls during a certain period, without prejudice to other controls usually carried out by the customs authorities.

Article 48

Cooperation between authorities

1. Where, in respect of the same goods, controls other than customs controls are to be performed by competent authorities other than the customs authorities, customs authorities shall, in close cooperation with those other authorities, endeavour to have those controls performed, wherever possible, at the same time and place as customs controls (one-stop-shop), with customs authorities having the coordinating role in achieving this.

2. For the purposes of minimising risk and combating fraud, in the framework of the controls referred to in this section, customs authorities and other competent authorities in and out of the country and in line with the legislation in force exchange with each other data received in the context of:

- a. the entry, exit, transit, movement, storage and end-use of goods, including postal traffic, moved between the customs territory of the Republic of Albania and countries or territories outside the territory of the Republic of Albania
- b. the presence and movement within the customs territory of the Republic of Albania of non-Albanian goods and goods placed under the end-use procedure,
- c. the results of any carried out controls.

3. In order to ensure the correct implementation of customs legislation, the customs authorities shall cooperate with public or private bodies, albanian or foreign.

The manners and forms of cooperation and exchange of information are laid down in a decision of the Council of Ministers in implementation of this Code, in other laws and bylaws or in cooperation agreements.

4. Public institutions and structures of the State Police shall assist the customs authorities whenever the latter request their assistance in enforcing customs legislation, in accordance with their functions and competencies.

Article 49

Post release control of goods

The customs authorities may verify the accuracy and completeness of the information given in a customs declaration, temporary storage declaration, entry summary declaration, exit summary declaration, re-export declaration or re-export notification, and the existence, authenticity, accuracy and validity of any supporting document.

They may also examine the accounts of the declarant and other records relating to the operations in respect of the goods in question or to prior or subsequent commercial operations involving those goods after having released them. The customs authorities may also examine such goods and/or take samples where it is still possible for them to do so.

Such controls may be carried out on the premises of the holder of the goods or his/her representative, of any other person directly or indirectly involved in those operations in a business capacity or of any other person in possession of those documents and data for business purposes.

Article 50

Internal air and maritime transport in the Republic of Albania

1. Customs controls or formalities shall be carried out in respect of the cabin and hold baggage of persons either taking an internal trip by air or sea only where the customs legislation provides for such controls or formalities
2. Point 1 shall apply without prejudice to either of the following:
 - a) security and safety checks;
 - b) checks linked to prohibitions or restrictions.

Article 51

Sub legal acts

The Director General of Customs issues acts defining:

1. Measures to ensure the uniform application of customs controls, including the exchange of information on risk and on the results of risk analyzes, common risk criteria and standards, control measures and priority areas of control, set out in point 3 of Article 47;
2. Ports and airports, as defined in Article 50, where customs controls and formalities apply to:
 - a) the cabin and hold baggage of persons who:
 - i) travel by an airplane, which comes from an airport outside the Republic of Albania and which, after a stop at an Albanian airport, continues its flight to another Albanian airport;
 - ii) travel by aircraft, which stops at an Albanian airport before continuing the flight to a non-Albanian airport;
 - iii) use a maritime service provided by the same vessel and include successive stops departing from, continuing or ending at a non-Albanian port;
 - iv) are on board of a tourist vehicle or business aircraft;
 - b) cabin and hold baggage that:
 - i) arrive at an Albanian airport aboard an aircraft coming from a non-Albanian airport and transferred to the Albanian airport on another aircraft continuing a national flight;
 - ii) are loaded on a plane at an Albanian airport, continuing with a national flight, to be transferred to another aircraft at another Albanian airport bound for a non-Albanian airport.

SECTION 8

KEEPING OF DOCUMENTS AND OTHER INFORMATION, CHARGES AND COSTS

Article 52

Keeping of documents and other information

1. The person concerned shall, for the purposes of customs controls, keep the documents and information referred to in point 1 Article 23 for at least three years, in line with the instruction issued by the General Director of Customs.

In the case of goods released for free circulation in circumstances other than those referred to in the third subparagraph of this point, or goods declared for export, that period shall run from December 31 of the year in which the customs declarations for release for free circulation or export are accepted.

In the case of goods released for free circulation duty-free or at a reduced rate of import duty on account of their end-use, that period shall run from December 31 of the year in which they cease to be subject to customs supervision.

In the case of goods placed under another customs procedure or of goods in temporary storage, that period shall run from December 31 of the year in which the customs regime concerned has been discharged or temporary storage has ended.

2. Without prejudice to point 4 Article 97, where a customs control in respect of a customs debt shows that the relevant entry in the accounts has to be corrected and the person concerned has been notified of this, the documents and information shall be kept for three years beyond the time-limit provided for in point 1 of this Article.

Where an appeal has been lodged or where court proceedings have begun, the documents and information shall be kept for the period provided for in point 1 or until the appeals procedure or court proceedings are terminated, whichever is the later.

Article 53

Charges and costs

1. Customs authorities shall not impose charges for the performance of customs controls or any other procedures derived from the application of the customs legislation during the official opening hours of their competent customs offices.

2. Customs authorities may impose charges or recover costs where specific services are rendered, in particular the following:

a) attendance, where requested, by customs staff outside official office hours or at premises other than customs premises;

b) analyses or expert reports on goods and postal fees for the return of goods to an applicant, particularly in respect of decisions taken pursuant to Article 36 or the provision of information in accordance with point 1 Article 22;

c) the examination or sampling of goods for verification purposes, or the destruction of goods, where costs other than the cost of using customs staff are involved;

ç) exceptional control measures, where these are necessary due to the nature of the goods or to a potential risk.

3. The rate of charges for the implementation of point 2 of this article are determined by instruction of the Minister of Finance.

KREU IV

CURRENCIES EXCHANGE RATE AND TIME LIMITS

Article 54

Currency conversion

1. The customs authorities shall publish and/or make available on the Internet the rate of exchange applicable where the conversion of currency is necessary for one of the following reasons:

a) because the elements used to determine the customs value of the goods are expressed in a currency other than that of the Republic of Albania;

b) because the value of the national currency is required in euros, in order to determine the tariff classification of goods and the amount of import and export duty, including the value thresholds in the Customs Tariff of the Republic of Albania.

2. The exchange rate, for the purpose of implementing point 1 of this Article, is published once a month, with the exception of the provisions of point 5.

3. The exchange rate is valid starting from the 6th of each month until the 5th of the following month.

4. The exchange rate to be used is the exchange rate announced by the Bank of Albania on the last business day of the previous month of the period mentioned in point 3.

5. When the daily exchange rate, announced by the Bank of Albania, is 5 percent higher or lower than the one set in accordance with point 4, to be used in accordance with point 3, the latter is replaced by the daily exchange rate and enters into force on the second day after the announcement and is used as an exchange rate pursuant to this Article for the remainder of the term.

6. Where foreign exchange is required for reasons other than those referred to in point 1, the exchange rate to be applied within the framework of the customs legislation shall be fixed at least once a year.

Article 55

Periods, dates and time limits

Unless otherwise provided, where a period, date or time-limit is laid down in the customs legislation, such period shall not be extended or reduced and such date or time-limit shall not be deferred or brought forward.

TITLE II

FACTORS ON THE BASIS OF WHICH IMPORT OR EXPORT DUTY AND OTHER MEASURES IN RESPECT OF TRADE IN GOODS ARE APPLIED

CHAPTER I

CUSTOMS TARIFF AND TARIFF CLASSIFICATION OF GOODS

Article 56

Customs tariff and surveillance

1. Import and export duties shall be based on the Customs Tariff of the Republic of Albania.

Other measures provided for in the provisions governing specific areas relating to trade in goods shall be applied, where appropriate, in accordance with the tariff classification of those goods.

2. The Customs Tariff of the Republic of Albania comprises:

a) Combined Nomenclature of Goods, based on the Harmonized System;

b) any other nomenclature, wholly or partly based on the Combined Nomenclature of Goods or any further subdivision thereof as determined by other provisions governing specific areas, with a view to the application of tariff measures relating to trade in goods ;

c) levels of customs duties or normal autonomous applicable to goods covered by the Combined Nomenclature of Goods;

ç) the preferential tariff measures, contained in the agreements that the Republic of Albania has concluded with a certain country or territory outside the customs territory of the Republic of Albania or groups of countries or territories;

d) preferential tariff measures, adopted unilaterally by the Republic of Albania in respect of certain countries or territories outside the customs territory of the Republic of Albania or some groups of countries or territories;

dh) autonomous measures providing for a reduction or exemption from customs duties on certain goods;

e) favourable tariff treatment specified for certain goods, due to their nature or their special end-use, within the measures referred to in letters "c" to "dh" or "ë";

ë) other tariff measures, provided by the agricultural or commercial legislation or any other legislation of the Republic of Albania.

3. When the goods in question meet the conditions set out in the measures referred to in letter "ç" to "e", of point 2, at the request of the declarant, the measures referred to in these provisions shall apply instead of those provided for in letter "c" of this point. Such an application may be made afterwards, provided that the time limits and conditions set out in the relevant measures or in the Customs Code are met.

4. When the application of the measures referred to in letter "ç" to "e", of point 2, or the exemption from the measures referred to in letter "ë" is limited to a certain amount of imports or exports, the application of the measure or exemption from the measures, in the case of tariff quotas, cease to be valid as soon as the limit of the specified quantity of imports or exports is reached.

In the case of tariff ceilings, the implementation of measures ceases to exist by means of a legal act.

5. The release for free circulation or the export of goods, to which the measures referred to in point 1 and 2 of this Article apply, may be subject to customs surveillance.

Article 57

Tariff classification of goods

1. For the application of the Customs Tariff of the Republic of Albania, the tariff classification of goods consists in the determination of one of the subheadings or further subdivisions of the Combined Nomenclature of Goods, under which these goods are classified.

2. For the application of non-tariff measures, the tariff classification of goods shall consist of the determination of one of the subheadings or further subdivisions of the Combined Nomenclature of Goods or of any other nomenclature, which is determined by other provisions and which is based on wholly or partly in the Combined Nomenclature of Goods or which provides for further subdivisions according to which goods are classified.

3. Sub-chapter or further sub-section, determined in accordance with points 1 and 2, of this Article, is used for the purpose of implementing the measures related to this sub-chapter.

Article 58

Sub legal acts

By decision of the Council of Ministers are laid down:

- a) measures for uniform management of tariff quotas and tariff ceilings, defined in point 4, of Article 56;
- b) measures to manage the surveillance of goods released for free circulation or export, as set out in point 5 of Article 56;
- c) the measures referred to in point 3 of Article 57.

CHAPTER II

ORIGINE OF GOODS

SECTION 1

NON-PREFERENTIAL ORIGINE

Article 59

Scope

Articles 60 and 61 shall lay down rules for the determination of the non-preferential origin of goods for the purposes of applying the following:

- a) the Customs Tariff of the Republic of Albania, with the exception of the measures referred to in letters “ç” and “d” Article 56;
- b) measures, other than tariff measures, established by provisions governing specific fields related to trade in goods;
- c) other measures relating to the origin of goods.

Article 60

Acquisition of origin

- 1. Goods wholly obtained in a single country or territory shall be regarded as having their origin in that country or territory.
- 2. Goods the production of which involves more than one country or territory shall be deemed to originate in the country or territory where they underwent their last, substantial, economically-justified processing or working, in an undertaking equipped for that purpose, resulting in the manufacture of a new product or representing an important stage of manufacture.

Article 61

Proof of origin

- 1. Where an origin has been indicated in the customs declaration pursuant to the customs legislation, the customs authorities may require the declarant to prove the origin of the goods.
- 2. Where proof of origin of goods is provided pursuant to the customs legislation or other legislation governing specific fields, the customs authorities may, in the event of reasonable doubt, require any additional evidence needed in order to ensure that the indication of origin complies with the rules laid down by the relevant legislation.
- 3. Where the exigencies of trade so require, a document proving origin may be issued in the Republic of Albania in accordance with the rules of origin in force in the country or territory of destination or any other method identifying the country where the goods were wholly obtained or underwent their last substantial transformation.

Article 62

Bylaws

By decision of the Council of Ministers are set out:

a) the rules according to which the goods, the determination of non-preferential origin of which is required in order to apply the measures set out in Article 59, are considered to be wholly obtained in a country or territory or which have undergone their last modification or substantial processing and economically justified in an enterprise equipped for this purpose which results in the production of a new product or which represents an important stage of production, as defined in Article 60;

b) the procedural rules for the issuance and verification of proof of origin, according to the provisions of Article 61.

SECTION 2

PREFERENTIAL ORIGIN

Article 63

Preferential origin of goods

1. In order to benefit from the measures referred to in points “ç” or “d” Article 56 or from non-tariff preferential measures, goods shall comply with the rules on preferential origin referred to in points 2 to 3 of this Article.

2. In the case of goods benefiting from preferential measures contained in agreements which the Republic of Albania has concluded with certain countries or territories outside the customs territory of the Republic of Albania, the rules on preferential origin shall be laid down in those agreements.

3. In the case of goods benefiting from preferential measures adopted unilaterally by the Republic of Albania in respect of certain countries or territories or groups of such countries or territories, Council of Ministers shall adopt measures laying down the rules on preferential origin to the implementation of this Code.

Those rules shall be based on the criterion that goods are wholly obtained as well as on the criterion that goods result from sufficient processing or working.

Article 64

Sub legal acts

1. By decision of the Council of Ministers, in accordance with point 1, of Article 63, are laid down the procedural rules for determining the preferential origin of goods in the Republic of Albania.

2. The Director General of Customs shall adopt detailed manuals on the procedures for issuing the EURO-1 certificate.

CHAPTER III

VALUE OF GOODS FOR CUSTOMS PURPOSES

Article 65

Scope

The customs value of goods, for the purposes of applying the Customs Tariff of the Republic of Albania and non-tariff measures laid down by other provisions governing specific fields relating to trade in goods, shall be determined in accordance with Articles 66 to 70.

Article 66

Methods of customs evaluation based on transaction value

1. The primary basis for the customs value of goods shall be the transaction value, that is the price actually paid or payable for the goods when sold for export to the customs territory of the Republic of Albania, adjusted, where necessary.
2. The price actually paid or payable shall be the total payment made or to be made by the buyer to the seller or by the buyer to a third party for the benefit of the seller for the imported goods and include all payments made or to be made as a condition of sale of the imported goods.
3. The transaction value shall apply provided that all of the following conditions are fulfilled:
 - (a) there are no restrictions as to the disposal or use of the goods by the buyer, other than any of the following:
 - (i) restrictions imposed or required by a law or by the public authorities in the Republic of Albania;
 - (ii) limitations of the geographical area in which the goods may be resold;
 - (iii) restrictions which do not substantially affect the customs value of the goods;
 - (b) the sale or price is not subject to some condition or consideration for which a value cannot be determined with respect to the goods being valued;
 - (c) no part of the proceeds of any subsequent resale, disposal or use of the goods by the buyer will accrue directly or indirectly to the seller, unless an appropriate adjustment can be made;
 - (ç) the buyer and seller are not related or the relationship did not influence the price.

Article 67

Elements of transaction value

1. In determining the customs value under Article 66, the price actually paid or payable for the imported goods shall be supplemented by:
 - (a) the following, to the extent that they are incurred by the buyer but are not included in the price actually paid or payable for the goods:
 - (i) commissions and brokerage, except buying commissions;
 - (ii) the cost of containers which are treated as being one, for customs purposes, with the goods in question; and
 - (iii) the cost of packing, whether for labour or materials;

b) the value, apportioned as appropriate, of the following goods and services where supplied directly or indirectly by the buyer free of charge or at reduced cost for use in connection with the production and sale for export of the imported goods, to the extent that such value has not been included in the price actually paid or payable:

(i) materials, components, parts and similar items incorporated into the imported goods;

(ii) tools, dies, moulds and similar items used in the production of the imported goods;

(iii) materials consumed in the production of the imported goods; and

(iv) engineering, development, artwork, design work, and plans and sketches undertaken elsewhere than in the Republic of Albania and necessary for the production of the imported goods;

c) royalties and licence fees related to the goods being valued that the buyer must pay, either directly or indirectly, as a condition of sale of the goods being valued, to the extent that such royalties and fees are not included in the price actually paid or payable;

ç) the value of any part of the proceeds of any subsequent resale, disposal or use of the imported goods that accrues directly or indirectly to the seller; and

d) the following costs up to the place where goods are brought into the customs territory of the Republic of Albania:

(i) the cost of transport and insurance of the imported goods; and

(ii) loading and handling charges associated with the transport of the imported goods.

2. Additions to the price actually paid or payable, pursuant to this Article, shall be made only based on objective and quantifiable data.

3. No additions shall be made to the price actually paid or payable in determining the customs value except as provided in this Article.

Article 68

Elements not to be included in the customs value

In determining the customs value under Article 66, none of the following shall be included:

a) the cost of transport of the imported goods after their entry into the customs territory of the Republic of Albania;

b) charges for construction, erection, assembly, maintenance or technical assistance, undertaken after the entry into the customs territory of the Republic of Albania of the imported goods such as industrial plants, machinery or equipment;

c) charges for interest under a financing arrangement entered into by the buyer and relating to the purchase of the imported goods, irrespective of whether the finance is provided by the seller or another person, provided that the financing arrangement has been made in writing and, where required, the buyer can demonstrate that the following conditions are fulfilled:

- (i) such goods are actually sold at the price declared as the price actually paid or payable;
- (ii) the claimed rate of interest does not exceed the level for such transactions prevailing in the country where, and at the time when, the finance was provided;
- ç) charges for the right to reproduce the imported goods in the Republic of Albania;
- d) buying commissions;
- dh) import duties or other charges payable in the Republic of Albania by reason of the import or sale of the goods;
- g) notwithstanding the letter “c”, point 1 of Article 67, payments made by the buyer for the right to distribute or resell the imported goods, if such payments are not a condition of the sale for export to the Republic of Albania of the goods.

Article 69

Simplifications

The customs authorities may, upon application, authorise that the following amounts be determined based on specific criteria, where they are not quantifiable on the date on which the customs declaration is accepted:

- a) amounts which are to be included in the customs value in accordance with point 2, Article 66;
- b) the amounts referred to in Articles 67 and 68.

Article 70

Secondary methods of customs valuation

1. Where the customs value of goods cannot be determined under Article 66, it shall be determined by proceeding sequentially from points (a) to (ç) of point 2 of this article, until the first letter under which the customs value of goods can be determined.

The order of application of points (c) and (ç) shall be reversed if the declarant so requests.

2. The customs value, pursuant to point 1, shall be:

- a) the transaction value of identical goods sold for export to the customs territory of the Republic of Albania and exported at or about the same time as the goods being valued;
- b) the transaction value of similar goods sold for export to the customs territory of the Republic of Albania and exported at or about the same time as the goods being valued;
- c) the value based on the unit price at which the imported goods, or identical or similar imported goods, are sold within the customs territory of the Republic of Albania in the greatest aggregate quantity to persons not related to the sellers;
- ç) the computed value, consisting of the sum of:
 - (i) the cost or value of materials and fabrication or other processing employed in producing the imported goods;

(ii) 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 export for export to the republic of Albania;

(iii) the cost or value of the elements referred to in letter “d”, point 1 of Article 67.

3. Where the customs value cannot be determined under point 1, it shall be determined based on data available in the customs territory of the Republic of Albania, using reasonable means consistent with the principles and general provisions of all of the following:

a) the agreement on implementation of Article VII of the General Agreement on Tariffs and Trade (GATT);

b) Article VII of the General Agreement on Tariffs and Trade;

c) this Chapter.

Article 71

Sub legal acts

By decision of the Council of Ministers are set out:

a) the conditions for granting the authorization, in accordance with the provision of Article 69;

b) the rules for determining the customs value, in accordance with points 1 and 2, of Article 66, and Articles 67 and 68, including the rules for the regulation of the price paid or to be paid;

c) the rules for the application of the conditions set out in point 3 of Article 66;

ç) rules for determining the customs value, according to the definitions of Article 70.

TITLE III

CUSTOMS DEBT AND GUARANTEES

CHAPTER I

INCURRENCE OF A CUSTOMS DEBT SECTION 1

CUSTOMS DEBT ON IMPORT

Article 72

Release for free circulation and temporary admission

1. A customs debt on import shall be incurred through the placing of non-Albanian goods liable to import duty under either of the following customs procedures:

a) release for free circulation, including under the end-use provisions;

b) temporary admission with partial relief from import duty.

2. A customs debt shall be incurred at the time of acceptance of the customs declaration.

3. The declarant shall be the debtor. In the event of indirect representation, the person on whose behalf the customs declaration is made shall also be a debtor.

Where a customs declaration in respect of one of the procedures referred to in point 1 is drawn up on the basis of information which leads to all or part of the import duty not being collected, the person who provided the information required to draw up the declaration and who knew, or who ought reasonably to have known, that such information was false shall also be a debtor.

Article 73

Special provisions relating to non-originating goods

1. Where a prohibition of drawback of, or exemption from, import duty applies to non-originating goods used in the manufacture of products for which a proof of origin is issued or made out in the framework of a preferential arrangement between the Republic of Albania and certain countries or territories outside the customs territory of the Republic of Albania, a customs debt on import shall be incurred through the acceptance of the re-export declaration relating to the products in question.

2. Where a customs debt is incurred pursuant to point 1, the amount of import duty corresponding to that debt shall be determined under the same conditions as in the case of a customs debt resulting from the acceptance, on the same date, of the customs declaration for release for free circulation of the non-originating goods used in the manufacture of the products in question for the purpose of ending the inward processing procedure.

3. As a rule, the person defined in points 2 and 3 Article 72 who lodges the re-export declaration shall be the debtor. However, in the case of non-Albanian goods as referred to in Article 242 the person who lodges the re-export declaration shall be the debtor. In the event of indirect representation, the person on whose behalf the declaration is lodged shall also be a debtor.

Article 74

Customs debt incurred through non-compliance

1. For goods liable to import duty, a customs debt on import shall be incurred through non-compliance with any of the following:

a) one of the obligations laid down in the customs legislation concerning the introduction of non-Albanian goods into the customs territory of the Republic of Albania, their removal from customs supervision, or the movement, processing, storage, temporary storage, temporary admission or disposal of such goods within that territory;

b) one of the obligations laid down in the customs legislation concerning the end-use of goods within the customs territory of the Republic of Albania;

c) a condition governing the placing of non-Albanian goods under a customs procedure or the granting, by virtue of the end-use of the goods, of duty exemption or a reduced rate of import duty.

2. The time at which the customs debt is incurred shall be either of the following:

a) the moment when the obligation the non-fulfilment of which gives rise to the customs debt is not met or ceases to be met;

b) the moment when a customs declaration is accepted for the placing of goods under a customs procedure where it is established subsequently, (post clearance control) that a condition governing the placing of the goods under that procedure or the granting of a duty exemption or a reduced rate of import duty by virtue of the end-use of the goods was not in fact fulfilled.

3. In cases referred to under letters “a” and “b” of point 1, the debtor shall be any of the following:

a) any person who was required to fulfil the obligations concerned;

b) any person who was proved to have been aware or should reasonably have been aware that an obligation under the customs legislation was not fulfilled and who acted on behalf of the person who was obliged to fulfil the obligation, or who participated in the act which led to the non-fulfilment of the obligation;

c) any person who acquired or held the goods in question and who was proved to have been aware or should reasonably have been aware at the time of acquiring or receiving the goods that an obligation under the customs legislation was not fulfilled.

4. In cases referred to under letter “c” of point 1, the debtor shall be the person who is required to comply with the conditions governing the placing of the goods under a customs procedure or the customs declaration of the goods placed under that customs procedure or the granting of a duty exemption or reduced rate of import duty by virtue of the end-use of the goods.

Where a customs declaration in respect of one of the customs procedures referred to in letter “c” of point 1 is drawn up, and any information required under the customs legislation relating to the conditions governing the placing of the goods under that customs procedure is given to the customs authorities, which leads to all or part of the import duty not being collected, the person who provided the information required to draw up the customs declaration and who knew, or who ought reasonably to have known, that such information was false shall also be a debtor.

Article 75

Deduction of an amount of import duty already paid

1. Where a customs debt is incurred, pursuant to point 1, Article 74 in respect of goods released for free circulation at a reduced rate of import duty on account of their end-use, the amount of import duty paid when the goods were released for free circulation shall be deducted from the amount of import duty corresponding to the customs debt.

The above paragraph shall apply where a customs debt is incurred in respect of scrap and waste resulting from the destruction of such goods.

2. Where a customs debt is incurred, pursuant to point 1, Article 74 in respect of goods placed under temporary admission with partial relief from import duty, the amount of import duty paid under partial relief shall be deducted from the amount of import duty corresponding to the customs debt.

SECTION 2

CUSTOMS DEBT ON EXPORT

Article 76

Export and outward processing

1. A customs debt on export shall be incurred through the placing of goods liable to export duty under the export procedure or the outward processing procedure.
2. The customs debt shall be incurred at the time of acceptance of the customs declaration.
3. The declarant shall be the debtor. In the event of indirect representation, the person on whose behalf the customs declaration is made shall also be a debtor.

Where a customs declaration is drawn up on the basis of information which leads to all or part of the export duty not being collected, the person who provided the information required for the declaration and who knew, or who should reasonably have known, that such information was false shall also be a debtor.

Article 77

Customs debt incurred through non-compliance

1. For goods liable to export duty, a customs debt on export shall be incurred through non-compliance with either of the following:
 - a) one of the obligations laid down in the customs legislation for the exit of the goods;
 - b) the conditions under which the goods were allowed to be taken out of the customs territory of the Republic of Albania with total or partial relief from export duty.
2. The time at which the customs debt is incurred shall be one of the following:
 - a) the moment at which the goods are actually taken out of the customs territory of the Republic of Albania without a customs declaration;
 - b) the moment at which the goods reach a destination other than that for which they were allowed to be taken out of the customs territory of the Republic of Albania with total or partial relief from export duty;
 - c) should the customs authorities be unable to determine the moment referred to in letter (b), the expiry of the time-limit set for the production of evidence that the conditions entitling the goods to such relief have been fulfilled.
3. In cases referred to under letter “a” of point 1, the debtor shall be any of the following:
 - a) any person who was required to fulfil the obligation concerned;

b) any person who was aware or should reasonably have been aware that the obligation concerned was not fulfilled and who acted on behalf of the person who was obliged to fulfil the obligation;

c) any person who participated in the act which led to the non-fulfilment of the obligation and who was aware or should reasonably have been aware that a customs declaration had not been lodged but should have been.

4. In cases referred to under letter “b” of point 1, the debtor shall be any person who is required to comply with the conditions under which the goods were allowed to be taken out of the customs territory of the Republic of Albania with total or partial relief from export duty.

SECTION 3

PROVISIONS COMMON TO CUSTOMS DEBTS INCURRED ON IMPORT AND EXPORT

Article 78

Prohibitions and restrictions

1. The customs debt on import or export shall be incurred even if it relates to goods which are subject to measures of prohibition or restriction on import or export of any kind.

2. However, no customs debt shall be incurred on either of the following:

a) the unlawful introduction into the customs territory of the Republic of Albania of counterfeit currency;

b) the introduction into the customs territory of the Republic of Albania of narcotic drugs and psychotropic substances other than where strictly supervised by the competent authorities with a view to their use for medical and scientific purposes.

3. For the purposes of penalties as applicable to customs offences, the customs debt shall nevertheless be deemed to have been incurred where, under the Albanian legislation, import or export duty or the existence of a customs debt provide the basis for determining penalties.

Article 79

Several debtors

Where several persons are liable for payment of the amount of import or export duty corresponding to one customs debt, they shall be jointly and severally liable for payment of that amount.

Article 80

General rules for calculating the amount of import or export duty

1. The amount of import or export duty shall be determined on the basis of those rules for calculation of duty which were applicable to the goods concerned at the time at which the customs debt in respect of them was incurred.

2. Where it is not possible to determine precisely the time at which the customs debt is incurred, that time shall be deemed to be the time at which the customs authorities conclude that the goods are in a situation in which a customs debt has been incurred.

However, where the information available to the customs authorities enables them to establish that the customs debt had been incurred prior to the time at which they reached that conclusion, the customs debt shall be deemed to have been incurred at the earliest time that such a situation can be established.

Article 81

Special rules for calculating the amount of import duty

1. Where costs for storage or usual forms of handling have been incurred within the customs territory of the Republic of Albania in respect of goods placed under a customs procedure or in temporary storage, such costs or the increase in value shall not be taken into account for the calculation of the amount of import duty where satisfactory proof of those costs is provided by the declarant.

However, the customs value, quantity, nature and origin of non-albanian goods used in the operations shall be taken into account for the calculation of the amount of import duty.

2. Where the tariff classification of goods placed under a customs procedure changes as a result of usual forms of handling within the customs territory of the Republic of Albania, the original tariff classification for the goods placed under the procedure shall be applied at the request of the declarant.

3. Where a customs debt is incurred for processed products resulting from the inward processing procedure, the amount of import duty corresponding to such debt shall, at the request of the declarant, be determined on the basis of the tariff classification, customs value, quantity, nature and origin of the goods placed under the inward processing procedure at the time of acceptance of the customs declaration relating to those goods.

4. In specific cases, the amount of import duty shall be determined in accordance with points 2 and 3 of this Article without a request of the declarant in order to avoid the circumvention of tariff measures referred to in letter “ë”, point 2 of Article 56.

5. Where a customs debt is incurred for processed products resulting from the outward processing procedure or replacement products as referred to in point 1, Article 234, the amount of import duty shall be calculated on the basis of the cost of the processing operation undertaken outside the customs territory of the Republic of Albania.

6. Where the customs legislation provides for a favorable tariff treatment or a complete or partial relief from import or export duties, in accordance with letter “ç” to “e”, of point 2, of Article 56, of Articles 184, 185, 186, 187 and 189 or 232 to 235, this preferential tariff treatment or exemption shall also apply in cases where a customs debt is incurred under Articles 74 or 77, provided that the facts and circumstances which gave rise to the customs debt do not constitute an attempt at deception.

Article 82

Place where the customs debt is incurred

1. A customs debt shall be incurred at the place where the customs declaration or the re-export declaration referred to in Articles 72, 73 and 76 is lodged.

In all other cases, the place where a customs debt is incurred shall be the place where the events from which it arises occur.

If it is not possible to determine that place, the customs debt shall be incurred at the place where the customs authorities conclude that the goods are in a situation in which a customs debt is incurred.

2. If the goods have been placed under a customs procedure which has not been discharged or when a temporary storage did not end properly, and the place where the customs debt is incurred cannot be determined pursuant to the second or third subparagraphs of point 1, within a specific time-limit, the customs debt shall be incurred at the place where the goods were either placed under the procedure concerned or were introduced into the customs territory of the Republic of Albania under that procedure or were in temporary storage.

3. Where the information available to the customs authorities enables them to establish that the customs debt may have been incurred in several places, the customs debt shall be deemed to have been incurred at the place where it was first incurred.

Article 83

Bylaws

By decision of the Council of Ministers are set out:

- a) the rules for calculating the amount of import or export duty applicable to goods for which a customs debt has incurred under a special procedure in addition to the rules laid down in Articles 80 and 81;
- b) the cases laid down in point 4, of Article 81;
- c) time limits, defined in point 2, of Article 82.

CHAPTER 2

GUARANTEE FOR A POTENTIAL OR EXISTING CUSTOMS DEBT

Article 84

General provisions

1. This Chapter shall apply to guarantees both for customs debts which have been incurred and for those which may be incurred, unless otherwise specified.

2. Where the customs authorities require a guarantee for a potential or existing customs debt to be provided, that guarantee shall cover the amount of import or export duty and the other charges due in connection with the import, export or transit of the goods.

3. Where the customs authorities require a guarantee to be provided, it shall be required from the debtor or the person who may become the debtor. They may also permit the guarantee to be provided by a person other than the person from whom it is required.

4. Without prejudice to Article 92, the customs authorities shall require only one guarantee to be provided in respect of specific goods or a specific declaration.

The guarantee provided for a specific declaration shall apply to the amount of import or export duty corresponding to the customs debt and other charges in respect of all goods covered by or released against that declaration, whether or not that declaration is correct.

If the guarantee has not been released, it may also be used, within the limits of the secured amount, for the recovery of amounts of import or export duty and other charges payable following post-release control of those goods.

5. Upon application by the person referred to in point 3 of this Article, the customs authorities may, in accordance with points 1, 2 and 3 Article 90, authorise the provision of a comprehensive guarantee to cover the amount of import or export duty corresponding to the customs debt in respect of two or more operations, declarations or customs procedures.

6. The customs authorities shall monitor the guarantee.

7. No guarantee shall be required from State authorities, regional and local government authorities or other bodies governed by public law, in respect of the activities in which they engage as public authorities.

8. No guarantee shall be required in any of the following situations:

a) goods carried by a fixed transport installation;

b) in specific cases where goods are placed under the temporary admission procedure;

9. The customs authorities may waive the requirement to lodge a guarantee where the amount of the import or export duty to be secured does not exceed the limit of consignments of negligible value set out in letter (d) of point 3 of Article 184.

Article 85

Compulsory guarantee

1. Where it is compulsory for a guarantee to be provided, the customs authorities shall fix the amount of such guarantee at a level equal to the precise amount of import or export duty corresponding to the customs debt and of other charges where that amount can be established with certainty at the time when the guarantee is required.

Where it is not possible to establish the precise amount, the guarantee shall be fixed at the maximum amount, as estimated by the customs authorities, of import or export duty corresponding to the customs debt and of other charges which have been or may be incurred.

2. Without prejudice to Article 90 where a comprehensive guarantee is provided for the amount of import or export duty corresponding to customs debts and other charges which vary in amount over time, the amount of such guarantee shall be set at a level enabling the amount of import or export duty corresponding to customs debts and other charges to be covered at all times.

Article 86

Optional guarantee

Where the provision of a guarantee is optional, such guarantee shall in any case be required by the customs authorities if they consider that the amount of import or export duty corresponding to a customs debt and other charges are not certain to be paid within the prescribed period. Its amount shall be fixed by those authorities so as not to exceed the level referred to in Article 85.

Article 87

Provision of a guarantee

1. A guarantee may be provided in one of the following forms:

- a) by a cash deposit or by any other means of payment recognised by the customs authorities as being equivalent to a cash deposit, made in the currency of the Republic of Albania;
- b) by an undertaking given by a guarantor;
- c) by another form of guarantee which provides equivalent assurance that the amount of import or export duty corresponding to the customs debt and other charges will be paid.

2. Where a guarantee is given by making a cash deposit no interest thereon shall be payable by the customs authorities.

Article 88

Choice of guarantee

The person required to provide a guarantee may choose between the forms of guarantee laid down in point 1, Article 87.

However, the customs authorities may refuse to accept the form of guarantee chosen where it is incompatible with the criteria for the proper functioning of the customs procedure concerned.

The customs authorities may require that the form of guarantee chosen be maintained for a specific period.

Article 89

Guarantor

1. The guarantor referred to in letter “b”, point 1 of Article 87 shall be a third person established in the customs territory of the Republic of Albania. The guarantor shall be approved by the customs authorities requiring the guarantee, unless the guarantor is a credit institution, financial institution or insurance company accredited in the Republic of Albania in accordance with provisions in force.

2. The guarantor shall undertake in writing to pay the secured amount of import or export duty corresponding to a customs debt and other charges.

3. The customs authorities may refuse to approve the guarantor or the type of guarantee proposed where it does not appear certain to ensure payment within the prescribed period of the amount of import or export duty corresponding to the customs debt and of other charges.

Article 90

Comprehensive guarantee

1. The authorisation referred to in point 5, Article 84 shall be granted only to persons who satisfy all of the following conditions:

a) they are established in the customs territory of the Republic of Albania;

b) they fulfil the criteria laid down in letter “a” of Article 41;

c) they are regular users of the customs procedures involved or operators of temporary storage facilities or they fulfil the criteria laid down in letter “ç” of Article 41.

2. Where a comprehensive guarantee is to be provided for customs debts and other charges which may be incurred, an economic operator may be authorised to use a comprehensive guarantee with a reduced amount or to have a guarantee waiver, provided that he or she fulfils the criteria laid down in points (b) and (c) of Article 41.

3. Where a comprehensive guarantee is to be provided for customs debts and other charges which have been incurred, an authorised economic operator for customs simplification shall, upon application, be authorised to use a comprehensive guarantee with a reduced amount.

4. The comprehensive guarantee with a reduced amount referred to in point 3 shall be equivalent to the provision of a guarantee.

Article 91 Temporary prohibitions relating to the use of comprehensive guarantees

1. In the context of special procedures or temporary storage, the Council of Ministers may decide to temporarily prohibit recourse to any of the following:

a) the comprehensive guarantee for a reduced amount or a guarantee waiver referred to in point 2, Article 90;

b) the comprehensive guarantee referred to in Article 90, in respect of goods which have been identified as being subject to large-scale fraud.

2. Where letters “a” or “b” of point 1 of this Article applies, recourse to the comprehensive guarantee for a reduced amount or a guarantee waiver or recourse to the comprehensive guarantee referred to in Article 90 may be authorised where the person concerned fulfils either of the following conditions:

a) that person can show that no customs debt has arisen in respect of the goods in question in the course of operations which that person has undertaken in the two years preceding the decision referred to in point 1;

b) where customs debts have arisen in the two years preceding the decision referred to in point 1, the person concerned can show that those debts were fully paid by the debtor or debtors or the guarantor within the prescribed time-limit.

To obtain authorisation to use a temporarily prohibited comprehensive guarantee, the person concerned must also fulfil the criteria laid down in letters “b” and “c” of Article 41.

Article 92

Additional or replacement guarantee

Where the customs authorities establish that the guarantee provided does not ensure, or is no longer certain or sufficient to ensure, payment within the prescribed period of the amount of import or export duty corresponding to the customs debt and other charges, they shall require any of the persons referred to in point 3, Article 84 either to provide an additional guarantee or to replace the original guarantee with a new guarantee, according to his choice.

Article 93

Release of the guarantee

1. The customs authorities shall release the guarantee immediately when the customs debt or liability for other charges is extinguished or can no longer arise.
2. Where the customs debt or liability for other charges has been extinguished in part, or may arise only in respect of part of the amount which has been secured, a corresponding part of the guarantee shall be released accordingly at the request of the person concerned, unless the amount involved does not justify such action.

Article 94

Bylaws

By decision of the Council of Ministers are determined:

- a) specific cases, referred to in letter "b", of point 8, of Article 84, when no guarantee is required for the goods placed under the temporary admission procedure;
- b) the form of the guarantee, referred to letter "c", of point 1, of Article 87, and the rules for the guarantor, referred to in Article 89;
- c) the conditions for granting an authorization to use the comprehensive guarantee with a reduced amount or to have a guarantee waiver referred to in point 2 of Article 90;
- ç) time limits for the release of a guarantee;
- d) the procedural rules for determining the amount of the guarantee, including the guarantees with reduced amount, referred to in points 2 and 3, of Article 90;
- dh) the procedural rules for the provision and monitoring of the guarantee, referred to in Article 84, for the revocation and cancellation of the undertaking given by a guarantor, referred to in Article 89, and for the release of the guarantee, referred to in Article 93;
- e) procedural rules relating to temporary prohibitions, referred to in Article 91;

ë) rules for the measures referred to in Article 91

CHAPTER III

RECOVERY, PAYMENT, REPAYMENT AND REMISSION OF THE AMOUNT OF IMPORT OR EXPORT DUTY

SECTION 1

DETERMINIZATION OF THE AMOUNT OF IMPORT OR EXPORT DUTY, NOTIFICATION OF THE CUSTOMS DEBT AND ENTRY INTO THE ACCCOUNTS

Article 95

Determination of import or export duty

1. The amount of import or export duty payable shall be determined by the customs authorities responsible for the place where the customs debt is incurred, or is deemed to have been incurred in accordance with Article 82, as soon as they have the necessary information.
2. Without prejudice to Article 49, the customs authorities may accept the amount of import or export duty payable determined by the declarant.
3. Where the amount of import or export duty payable does not result in a whole number, that amount may be rounded to the next whole number.

Article 96

Notification of the customs debt

1. As a rule, the customs debt shall be notified to the debtor except for the following cases :
 - a) where, pending a final determination of the amount of import or export duty, a provisional commercial policy measure taking the form of a duty has been imposed;
 - b) where the amount of import or export duty payable exceeds that determined on the basis of a decision made in accordance with Article 33;
 - c) where the original decision not to notify the customs debt or to notify it with an amount of import or export duty at a figure less than the amount of import or export duty payable was taken on the basis of general provisions invalidated at a later date by a court decision;
 - ç) where the customs authorities are exempted under the customs legislation from notification of the customs debt.
2. Where the amount of import or export duty payable is equal to the amount entered in the customs declaration, release of the goods by the customs authorities shall be equivalent to notifying the debtor of the customs debt.

3. Where paragraph 2 does not apply, the customs debt shall be notified to the debtor by the customs authorities when they are in a position to determine the amount of import or export duty payable and take a decision thereon.

However, where the notification of the customs debt would prejudice a criminal investigation, the customs authorities may defer that notification until such time as it no longer prejudices the criminal investigation.

4. Provided that payment has been guaranteed, the customs debt corresponding to the total amount of import or export duty relating to all the goods released to one and the same person during a period fixed by the customs authorities may be notified at the end of that period. The period fixed by the customs authorities shall not exceed 31 days.

Article 97

Limitation of the customs debt

1. No customs debt shall be notified to the debtor after the expiry of a period of three years from the date on which the customs debt was incurred.

2. Where the customs debt is incurred as the result of an act which, according to the assessment of the customs authority, at the time when it was committed, was liable to give rise to criminal court proceedings according to the legislation of the time and the legislation in force, the three-year period laid down in point 1 shall be extended to a period of a minimum of five years and a maximum of 10 years. The customs authorities shall inform the responsible body for the criminal proceedings.

3. The periods laid down in points 1 and 2 shall be suspended where:

a) an appeal is lodged in accordance with Article 45. Such suspension shall apply from the date on which the appeal is lodged and shall last for the duration of the appeal proceedings; or

b) the customs authorities communicate to the debtor, in accordance with Article 27, point 6. Such suspension shall apply from the date of that communication until the end of the period within which the debtor is given the opportunity to express his or her point of view.

4. Where a customs debt is reinstated pursuant to point 7, Article 109, the periods laid down in points 1 and 2 shall be considered as suspended from the date on which the application for repayment or remission was submitted in accordance with Article 114, until the date on which the decision on the repayment or remission was taken.

Article 98

Entry in the accounts

1. The customs authorities referred to in Article 95 shall enter in their accounts, in accordance with the applicable legislation, the amount of import or export duty payable as determined in accordance with that Article.

The above paragraph shall not apply in cases referred to in letters “a” to “ç” point 1, Article 96.

2. The customs authorities need not enter in the accounts amounts of import or export duty which, pursuant to Article 97, correspond to a customs debt which could no longer be notified to the debtor.
3. The Council of Ministers shall determine the practical procedures for the entry in the accounts of the amounts of import or export duty. Those procedures may differ according to whether, in view of the circumstances in which the customs debt was incurred, the customs authorities are satisfied that those amounts will be paid.

Article 99

Time of entry in the accounts

1. Where a customs debt is incurred as a result of the acceptance of the customs declaration of goods for a customs regime, other than temporary admission with partial relief from import duty, or of any other act having the same legal effect as such acceptance, the customs authorities shall enter the amount of import or export duty payable in the accounts within 14 days of the release of the goods.

The total amount of import or export duty relating to all the goods released to one and the same person during a period fixed by the customs authorities, which may not exceed 31 days, may be covered by a single entry in the accounts at the end of that period provided the payment is guaranteed.

2. Where goods may be released subject to certain conditions which govern either the determination of the amount of import or export duty payable or its collection, entry in the accounts shall take place within 14 days of the day on which the amount of import or export duty payable is determined or the obligation to pay that duty is fixed.

However, where the customs debt relates to a provisional commercial policy measure taking the form of a duty, the amount of import or export duty payable shall be entered in the accounts within two months of the date of publication in the Official Journal of the Regulation establishing the definitive commercial policy measure.

3. Where a customs debt is incurred in circumstances not covered by point 1, the amount of import or export duty payable shall be entered in the accounts within 14 days of the date on which the customs authorities are in a position to determine the amount of import or export duty in question and take a decision.

4. Point 3 shall apply with regard to the amount of import or export duty to be recovered or which remains to be recovered where the amount of import or export duty payable has not been entered in the accounts in accordance with points 1, 2 and 3, or has been determined and entered in the accounts at a lower level than the payable amount.

5. The time-limits for entry in the accounts laid down in points 1, 2 and 3 shall not apply in unforeseeable circumstances or in cases of force majeure.

6. The entry in the accounts may be deferred in the case referred to in the second paragraph, point 3, Article 96, until such time as the notification of the customs debt no longer prejudices a criminal investigation.

Article 100

Bylaws

By decision of the Council of Ministers are determined:

- a) the cases provided for in letter "ç", of point 1, of Article 96, when the customs authorities are exempted from the obligation to notify the customs debt;
- b) modalities for cooperation between customs authorities and other public or private authorities, with the aim of collecting customs debt.

SECTION 2

PAYMENT OF THE AMOUNT OF IMPORT AND EXPORT DUTY

Article 101

General time –limits for payment and suspension of the time limits for payment

1. Amounts of import or export duty, corresponding to a customs debt notified in accordance with Article 96, shall be paid by the debtor within the period prescribed by the customs authorities.

Without prejudice to point 2, Article 46, that period shall not exceed 10 days following notification to the debtor of the customs debt. In the case of aggregation of entries in the accounts under the conditions laid down in the second paragraph of Article 99, point 1, it shall be so fixed as not to enable the debtor to obtain a longer period for payment than if he or she had been granted deferred payment in accordance with Article 103.

The customs authorities may extend that period upon application by the debtor where the amount of import or export duty payable has been determined in the course of post-release control as referred to in Article 49.

Without prejudice to point 1, Article 105, such extensions shall not exceed the time necessary for the debtor to take the appropriate steps to discharge his or her obligation.

2. If the debtor is entitled to any of the payment facilities laid down in Articles 103 to 105, payment shall be made within the period or periods specified in relation to those facilities.

3. The time-limit for payment of the amount of import or export duty corresponding to a customs debt shall be suspended in any of the following cases:

- a) where an application for remission of duty is made in accordance with Article 114;
- b) where goods are to be confiscated, destroyed or abandoned to the State;
- c) where the customs debt was incurred pursuant to Article 74 and there is more than one debtor.

Article 102

Payment

1. Payment shall be made in cash or by any other means with similar discharging effect, including by adjustment of a credit balance, in accordance with the applicable legislation.

2. Payment may be made by a third person authorized by the debtor instead of the debtor.
3. The debtor may in any case pay all or part of the amount of import or export duty without awaiting expiry of the period he or she has been granted for payment.

Article 103

Deferment of payment

The customs authorities shall, upon application by the person concerned and upon provision of a guarantee, authorise deferment of payment of the duty payable in any of the following ways:

- a) separately in respect of each amount of import or export duty entered in the accounts in accordance with the point 1 or point 4 of Article 99;
- b) globally in respect of all amounts of import or export duty entered in the accounts in accordance with the first paragraph of Article 99, point 1, during a period fixed by the customs authorities and not exceeding 31 days;
- c) globally in respect of all amounts of import or export duty forming a single entry in accordance with the second paragraph of point 1, Article 99.

Article 104

Periods for which payment is deferred

1. The period for which payment is deferred under Article 103 shall be 30 days.
2. Where payment is deferred in accordance with letter “a” of Article 103, the period shall begin on the day following that on which the customs debt is notified to the debtor.
3. Where payment is deferred in accordance with point “b” of Article 103, the period shall begin on the day following that on which the aggregation period ends. It shall be reduced by the number of days corresponding to half the number of days covered by the aggregation period.
4. Where payment is deferred in accordance with point (c) of Article 103, the period shall begin on the day following the end of the period fixed for release of the goods in question. It shall be reduced by the number of days corresponding to half the number of days covered by the period concerned.
5. Where the number of days in the periods referred to in points 3 and 4 is an odd number, the number of days to be deducted from the 30-day period pursuant to those points shall be equal to half the next lowest even number.
6. Where the periods referred to in points 3 and 4 are calendar days, customs authorities may provide that the amount of import or export duty in respect of which payment has been deferred is to be paid on the Friday of the fourth week following the week in question at the latest.

If those periods are months, customs authorities may provide that the amount of import or export duty in respect of which payment has been deferred is to be paid by the 16th day of the month following the month in question.

Article 105

Other payment facilities

1. The customs authorities may grant the debtor payment facilities other than deferred payment on condition that a guarantee is provided.
2. Where facilities are granted pursuant to point 1, credit interest shall be charged on the amount of import or export duty. The rate of credit interest shall be equal to the rate applied on the first day of the month in question by the Bank of Albania for its main refinancing operations, increased by one percentage point.
3. The customs authorities may refrain from requiring a guarantee or from charging credit interest where it is established, on the basis of a documented assessment of the situation of the debtor, that this would create serious economic or social difficulties.
4. The customs authorities shall refrain from charging credit interest where the amount for each recovery action is less than ALL 1500.

Article 106

Enforcement of payment

Where the amount of import or export duty payable has not been paid within the prescribed period, the customs authorities shall secure payment of that amount by all means available to them under the applicable law.

Article 107

Interest on arrears

1. Interest on arrears shall be charged on the amount of import or export duty from the date of expiry of the prescribed period until the date of payment.

The rate of interest on arrears shall be equal to the rate applied on the first day of the month in question by the Bank of Albania for its main refinancing operations, increased by two percentage points.

2. Where the customs debt is incurred on the basis of Article 74 or 77, or where the notification of the customs debt results from a post-release control, interest on arrears shall be charged over and above the amount of import or export duty, from the date on which the customs debt was incurred until the date of its notification.

The rate of interest on arrears shall be set in accordance with second paragraph of point 1.

3. The customs authorities may refrain from charging interest on arrears where it is established, on the basis of a documented assessment of the situation of the debtor, that to charge it would create serious economic or social difficulties.
4. The customs authorities shall refrain from charging interest on arrears where the amount for each recovery action is less than ALL 1500.

Article 108

Bylaws

The Council of Ministers shall determine in a decision the rules for suspending the time limit for payment of the amounts of import or export duties, which corresponds to a customs debt referred to in point 3, Article 101 and the period of suspension.

SECTION 3

REPAYMENT AND REMISSION

Article 109

General provisions

1. Subject to the conditions laid down in this Section, amounts of import or export duty shall be repaid or remitted on any of the following grounds:

- a) overcharged amounts of import or export duty;
- b) defective goods or goods not complying with the terms of the contract;
- c) error by the competent authorities;
- ç) equity.

Where an amount of import or export duty has been paid and the corresponding customs declaration is invalidated in accordance with Article 159, that amount shall be repaid.

2. The customs authorities shall repay or remit the amount of import or export duty referred to in paragraph 1 where it is ALL 1500 or more, except where the person concerned requests the repayment or remission of a lower amount

3. Where customs authorities consider that repayment or remission should be granted based on Article 112 or 113, they shall transfer the files to the General Directorate of Customs for decision in any of the following cases:

- a) where customs authorities consider that the special circumstances are the result of failing in its obligations by the General Directorate of Customs;
- b) where customs authorities consider there is an error in the definitions of article 112;
- c) where the circumstances of the case relate to investigations carried out under agreements on mutual assistance and cooperation or other agreements that the Republic of Albania has concluded with other countries or group of countries;
- ç) where the amount to be repaid or remitted to a person for one or more import or export operations is higher than ALL 70 million and is a result of a specific error or circumstance.

4. Based on the rules of competence for a decision, where customs authorities discover, within the periods referred to in point 1, Article 114 that the amount of import or export duty is repayable or remissible pursuant to articles 110, 112 or 113, they shall repay or remit the respective amount on their own initiative.

5. No repayment or remission shall be granted when the situation which led to the notification of the customs debt results from deception by the debtor..

6. Repayment shall not give rise to the payment of interest by the customs authorities concerned.

However, interest shall be paid where a decision granting repayment is not implemented within three months of the date on which that decision was taken, unless the failure to meet the deadline was outside the control of the customs authorities.

In such cases, the interest shall be paid from the date of expiry of the three-month period until the date of repayment. The rate of interest shall be established in accordance with Article 105.

7. Where the customs authorities have granted repayment or remission in error, the original customs debt shall be reinstated insofar as it is not time-barred under Article 97.

In such cases, any interest paid pursuant to second paragraph of point 5 shall be reimbursed.

Article 110

Overcharged amounts of import or export duty

1. An amount of import or export duty shall be repaid or remitted insofar as the amount corresponding to the customs debt initially notified exceeds the amount payable, or the customs debt was notified to the debtor contrary to “c” or “ç”, point 1, of Article 96.

2. Where the application for repayment or remission is based on the existence, at the time when the declaration for release for free circulation was accepted, of a reduced or zero rate of import duty on the goods under a tariff quota, a tariff ceiling or other favourable tariff measures, repayment or remission shall be granted provided that, at the time of lodging the application accompanied by the necessary documents, either of the following conditions are fulfilled:

a) in the case of a tariff quota, its volume has not been exhausted;

b) in other cases, the rate of duty normally due has not been re-established.

Article 111

Defective goods or goods not complying with the terms of the contract

1. An amount of import duty shall be repaid or remitted if the notification of the customs debt relates to goods which have been rejected by the importer because, at the time of release, they were defective or did not comply with the terms of the contract on the basis of which they were imported.

Defective goods shall be deemed to include goods damaged before their release.

2. Notwithstanding provisions of point 3, repayment or remission shall be granted provided the goods have not been used, except for such initial use as may have been necessary to establish that they were defective or did not comply with the terms of the contract and provided they are taken out of the customs territory of the Republic of Albania.

3. Repayment or remission shall not be granted where:

- a) the goods, before being released for free circulation, were placed under a special procedure for testing, unless it is established that the fact that the goods were defective or did not comply with the terms of the contract could not normally have been detected in the course of such tests;
 - b) the defective nature of the goods was taken into consideration in drawing up the terms of the contract, in particular the price, before the goods were placed under a customs regime involving the incurrence of a customs debt; or
 - c) the goods are sold by the applicant after it has been ascertained that they are defective or do not comply with the terms of the contract.
4. Instead of being taken out of the customs territory of the Republic of Albania, and upon application by the person concerned, the customs authorities shall authorise that the goods be placed under the inward processing procedure, including for destruction, or the external transit, the customs warehousing or the free zone procedure.

Article 112

Errors by the competent authorities

1. In cases other than those referred to in the second subparagraph of point 1, Article 109 and in Articles 110, 111 and 113, an amount of import or export duty shall be repaid or remitted where, as a result of an error on the part of the competent authorities, the amount corresponding to the customs debt initially notified was lower than the amount payable, provided the following conditions are met:

- a) the debtor was not aware of that error;
- b) the debtor was acting in good faith.

2. Where the conditions laid down in point 2, Article 110 are not fulfilled, repayment or remission shall be granted where failure to apply the reduced or zero rate of duty was as a result of an error on the part of the customs authorities and the customs declaration for release for free circulation contained all the particulars and was accompanied by all the documents necessary for application of the reduced or zero rate.

3. Where the preferential treatment of the goods is granted on the basis of a system of administrative cooperation involving the authorities of a country or territory outside the customs territory of the Republic of Albania, the issue of a certificate by those authorities, should it prove to be incorrect, shall constitute an error which could not reasonably have been detected within the meaning of letter “a”, point 1.

The issue of an incorrect certificate shall not, however, constitute an error where the certificate is based on an incorrect account of the facts provided by the exporter, except where it is evident that the issuing authorities were aware or should have been aware that the goods did not satisfy the conditions laid down for entitlement to the preferential treatment.

The debtor shall be considered to be in good faith if he or she can demonstrate that, during the period of the trading operations concerned, he or she has taken due care to ensure that all the conditions for the preferential treatment have been fulfilled.

The debtor may not rely on a plea of good faith if an act was adopted/published and/or notified stating that there are grounds for doubt concerning the proper application of the preferential arrangements by the beneficiary country or territory.

Article 113

Equity

1. In cases other than those referred to in the second of point 1, Article 109 and in Articles 110, 111 and 112 an amount of import or export duty shall be repaid or remitted in the interest of equity where a customs debt is incurred under special circumstances in which no deception or obvious negligence may be attributed to the debtor.
2. The special circumstances referred to in point 1 shall be deemed to exist where it is clear from the circumstances of the case that the debtor is in an exceptional situation as compared with other operators engaged in the same business, and that, in the absence of such circumstances, he or she would not have suffered disadvantage by the collection of the amount of import or export duty.

Article 114

Procedure for repayment and remission

1. Applications for repayment or remission in accordance with Article 109 shall be submitted to the customs authorities within the following periods:

- a) in the case of overcharged, amounts of import or export duty, error by the competent authorities or equity, within three years of the date of notification of the customs debt;
- b) in the case of defective goods or goods not complying with the terms of the contract, within one year of the date of notification of the customs debt;
- c) in the case of invalidation of a customs declaration, within the period specified in the rules applicable to invalidation.

The period specified in points (a) and (b) of the first subparagraph shall be extended where the applicant provides evidence that he or she was prevented from submitting an application within the prescribed period as a result of unforeseeable circumstances or force majeure.

2. Where the customs authorities are not in a position, on the basis of the grounds adduced, to grant repayment or remission of an amount of import or export duty, it is required to examine the merits of an application for repayment or remission in the light of the other grounds for repayment or remission referred to in Article 109.
3. Where an appeal has been lodged against the notification of the customs debt according to Article 45, the relevant period specified in the first paragraph of point 1 of this article shall be suspended, from the date on which the appeal is lodged, for the duration of the appeal proceedings.
4. Where a customs authority grants repayment or remission in accordance with Articles 119 and 120, the Member State concerned shall inform the Commission thereof.

Article 115

Bylaws

The decision of the Council of Ministers determines the rules, which are applied during the taking of a decision, according to the provision of point 3, of Article 109, and in particular, for:

- a) conditions for receiving the application / file;
- b) the time limit to take a decision and the suspension of this time limit;
- c) notification of the grounds on which the decision is based, before taking a decision which would adversely affect the person concerned;.
- ç) notification of the decision;
- d) the consequences of not taking a decision or not notifying it;
- dh) the procedural rules of repayment and remission, defined in Article 109.

KREU IV

EXTINGUISHMENT OF A CUSTOMS DEBT

Article 116

Extinguishment

1. Without prejudice to the provisions in force relating to non-recovery of the amount of import or export duty corresponding to a customs debt in the event of the judicially established insolvency of the debtor, a customs debt on import or export shall be extinguished in any of the following ways:

- a) where the debtor can no longer be notified of the customs debt, in accordance with Article 97;
- b) by payment of the amount of import or export duty;
- c) subject to point 5, by remission of the amount of import or export duty;
- ç) where, in respect of goods declared for a customs procedure entailing the obligation to pay import or export duty, the customs declaration is invalidated;
- d) where goods liable to import or export duty are confiscated or seized and simultaneously or subsequently confiscated;
- dh) where goods liable to import or export duty are destroyed under customs supervision or abandoned to the State;
- e) where the disappearance of the goods or the non-fulfilment of obligations arising from the customs legislation results from the total destruction or irretrievable loss of those goods as a result of the actual nature of the goods or unforeseeable circumstances or force majeure, or as a consequence of instruction by the customs authorities. For the purpose of this point, goods shall be considered as irretrievably lost when they have been rendered unusable by any person;
- ë) where the customs debt was incurred pursuant to Article 74 or 87 and where the following conditions are fulfilled:
 - (i) the failure which led to the incurrence of a customs debt had no significant effect on the correct operation of the customs regime concerned and did not constitute an attempt at deception;

- (ii) all of the formalities necessary to regularise the situation of the goods are subsequently carried out;
- f) where goods released for free circulation duty-free, or at a reduced rate of import duty by virtue of their end-use, have been exported with the permission of the customs authorities;
- g) where it was incurred pursuant to Article 73 and where the formalities carried out in order to enable the preferential tariff treatment referred to in that Article to be granted are cancelled;
- gj) where, subject to point 6 of this article, the customs debt was incurred pursuant to Article 74 and evidence is provided to the satisfaction of the customs authorities that the goods have not been used or consumed and have been taken out of the customs territory of the Republic of Albania.
2. In the cases referred to in letter “d”, point 1, the customs debt shall, nevertheless, for the purposes of penalties applicable to customs offences, be deemed not to have been extinguished where, under the law of the Republic of Albania, import or export duty or the existence of a customs debt provide the basis for determining penalties.
3. Where, in accordance with letter “e” point 1, a customs debt is extinguished in respect of goods released for free circulation duty-free or at a reduced rate of import duty on account of their end-use, any scrap or waste resulting from their destruction shall be deemed to be non-Albanian goods.
4. The provisions in force pertaining to standard rates for irretrievable loss due to the nature of goods shall apply where the person concerned fails to show that the real loss exceeds that calculated by applying the standard rate for the goods in question.
5. Where several persons are liable for payment of the amount of import or export duty corresponding to the customs debt and remission is granted, the customs debt shall be extinguished only in respect of the person or persons to whom the remission is granted.
6. In the case referred to in letter “h” of point 1, the customs debt shall not be extinguished in respect of any person or persons who attempted deception.
7. Where the customs debt was incurred pursuant to Article 74, it shall be extinguished with regard to the person whose behaviour did not involve any attempt at deception and who contributed to the fight against fraud.

Article 117

Application of penalties

Where the customs debt is extinguished on the basis of letter “ë”, point 1 of Article 116, penalties for failure to comply with the customs legislation shall not be applied.

Article 118

Bylaws

The Council of Ministers shall adopt the list of failures with no significant effect in the correct operation of the customs regime concerned and comprised in subparagraph “i”, letter “ë”, point 1, of Article 116.

TITLE IV
GOODS BROUGHT INTO THE CUSTOMS TERRITORY OF THE REPUBLIC OF ALBANIA
CHAPTER I
ENTRY SUMMARY DECLARATION

Article 119

Lodging of an entry summary declaration

1. Goods brought into the customs territory of the Republic of Albania shall be covered by an entry summary declaration.
2. The obligation referred to in point 1 shall be waived:
 - a) for means of transport and the goods carried thereon only passing through the territorial waters or the airspace of the customs territory of the Republic of Albania without a stop within that territory;
 - b) in other cases, where duly justified by the type of goods or traffic, or where required by international agreements.
3. The entry summary declaration shall be lodged at the customs office of entry within a specific time-limit, before the goods are brought into the customs territory of the Republic of Albania.

Customs authorities may allow the entry summary declaration to be lodged at another customs office, provided that the latter immediately communicates or makes available electronically the necessary particulars to the customs office of entry.
4. The entry summary declaration shall be lodged by the carrier.

Notwithstanding the obligations of the carrier, the entry summary declaration may be lodged instead by one of the following persons:

 - a) the importer or consignee or other person in whose name or on whose behalf the carrier acts;
 - b) any person who is able to present the goods in question or have them presented at the customs office of entry.
5. The entry summary declaration shall contain the particulars necessary for risk analysis for security and safety purposes.
6. In specific cases, where all the particulars referred to in point 5 cannot be obtained from the persons referred to in point 4, other persons holding those particulars and the appropriate rights to provide them may be required to provide those particulars.
7. Customs authorities may accept that commercial, port or transport information systems are used for the lodging of an entry summary declaration provided such systems contain the necessary particulars for such declaration and those particulars are available within a specific time-limit, before the goods are brought into the customs territory of the Republic of Albania.

8. Customs authorities may accept, instead of the lodging of the entry summary declaration, the lodging of a notification and access to the particulars of an entry summary declaration in the economic operator's computer system.

Article 120

Risk analysis

The customs office referred to in point 3, Article 119 shall, within a specific time-limit, ensure that a risk analysis is carried out, primarily for security and safety purposes, on the basis of the entry summary declaration referred to in point 1, Article 119 or the particulars referred to in point 8, Article 119 and shall take the necessary measures based on the results of that risk analysis.

Article 121

Amendment and invalidation of an entry summary declaration

1. The declarant may, upon application, be permitted to amend one or more particulars of the entry summary declaration after it has been lodged.

No amendment shall be possible after any of the following:

- a) the customs authorities have informed the person who lodged the entry summary declaration that they intend to examine the goods;
- b) the customs authorities have established that the particulars of the entry summary declaration are incorrect;
- c) the goods have already been presented to customs.

2. Where the goods for which an entry summary declaration has been lodged are not brought into the customs territory of the Republic of Albania, the customs authorities shall invalidate that declaration in either of the following cases:

- a) upon application by the declarant; or
- b) within 200 days since the declaration was lodged.

Article 122

Declarations lodged instead of an entry summary declaration

1. The customs office referred to in point 3, Article 119 may waive the lodging of an entry summary declaration in respect of goods for which, prior to the expiry of the time-limit for lodging that declaration, a customs declaration is lodged. In that case, the customs declaration shall contain at least the particulars necessary for the entry summary declaration. Until the customs declaration is accepted in accordance with Article 157, it shall have the status of an entry summary declaration.

2. The customs office referred to in point 3, Article 119 may waive the lodging of an entry summary declaration in respect of goods for which, prior to the expiry of the time-limit for lodging that declaration,

a temporary storage declaration is lodged. That declaration shall contain at least the particulars necessary for the entry summary declaration.

Until such time as the goods declared are presented to customs in accordance with Article 130, the temporary storage declaration shall have the status of an entry summary declaration.

Article 123

Bylaws

By decision of the Council of Ministers are determined:

- a) cases when, according to the definitions of letter "b", of point 2, of Article 119, the lodge of an entry summary declaration is waived;
- b) the time limits referred to in points 3 and 7 of Article 119, within which, before the goods enter the customs territory of the Republic of Albania, an entry summary declaration must be lodged, taking into account the type of goods and traffic;
- c) the cases specified in point 6, of Article 119, and other persons who are required to deposit data of the entry summary declaration in those cases;
- ç) the procedural rules for lodging an entry summary declaration, as referred in Article 119;
- d) the procedural rules for giving the data of the entry summary declaration by other persons, according to the definitions of point 6, of Article 119;
- dh) the time limit within which the risk analysis must be performed, and the measures taken in accordance with Article 120;
- e) the procedural rules for amending the entry summary declaration, in accordance with point 1, of Article 121;
- ë) the procedural rules for invalidating the entry summary declaration, in accordance with point 2, of Article 121, taking into account the proper management of the entry of goods.

CHAPTER II

ARRIVAL OF GOODS

SECTION 1

ENTRY OF GOODS IN THE CUSTOMS TERRITORY OF THE REPUBLIC OF ALBANIA

Article 124

Notification of arrival of a sea-going vessel or of an aircraft

1. The operator of a sea-going vessel or of an aircraft entering the customs territory of the Republic of Albania shall notify the arrival to the customs office of entry upon arrival of the means of transport.

Where information on arrival of a sea-going vessel or of an aircraft is available to the customs authorities they may waive the notification referred to in the first paragraph of this point.

2. Customs authorities may accept that port or airport systems or other available methods of information be used to notify the arrival of the means of transport.

Article 125

Customs supervision

1. Goods brought into the customs territory of the Republic of Albania shall, from the time of their entry, be subject to customs supervision and may be subject to customs controls. In accordance with the law goods are subject to prohibitions and restrictions on grounds of public morality, public policy or public security, the protection of the health and life of humans, animals or plants, the protection of the environment, the protection of national treasures possessing artistic, historic or archaeological value and the protection of industrial or commercial property. These prohibitions and restrictions include also controls on chemical precursors of goods infringing certain intellectual property rights and cash, that enter the customs territory of Republic of Albania as well as to the implementation of fishery conservation and management measures and of commercial policy measures.

They shall remain under such supervision for as long as is necessary to determine their customs status and shall not be removed therefrom without the permission of the customs authorities.

Without prejudice to Article 227, Albanian goods shall not be subject to customs supervision once their customs status is established.

Non-Albanian goods shall remain under customs supervision until their customs status is changed, or they are taken out of the customs territory of the Republic of Albania or destroyed.

2. The holder of goods under customs supervision may, with the permission of the customs authorities, at any time examine the goods or take samples, in particular in order to determine their tariff classification, customs value or customs status.

Article 126

Conveyance to the appropriate place

1. The person who brings goods into the customs territory of the Republic of Albania shall convey them without delay, by the route specified by the customs authorities and in accordance with their instructions, if any, to the customs office designated by the customs authorities, or to any other place designated or approved by those authorities, or into a free zone.

2. Any person who assumes responsibility for the carriage of goods after they have been brought into the customs territory of the Republic of Albanian shall become responsible for compliance with the obligations laid down in point 1.

3. Point 1 shall not preclude application of special rules with respect to goods transported within frontier zones or in pipelines and wires as well as for traffic of negligible economic importance such as letters,

postcards and printed matter and their electronic equivalents held on other media or to goods carried by travellers, provided that customs supervision and customs control possibilities are not thereby jeopardised.

4. Point 1 shall not apply to means of transport and goods carried thereon only passing through the territorial waters or the airspace of the customs territory of the Republic of Albania without a stop within that territory.

Article 127

Goods that have temporarily left the customs territory of the Union by sea or air

Articles 119 to 122 and point 1 of Article 124, Articles 126, 128, 130 to 132, and 134 to 139 do not apply to non-Albanian goods and goods specified in Article 144, which have temporarily left the customs territory of the Republic of Albania, while moving between two points in this territory by sea or air, provided that the transport is carried out by a direct route without a stop outside the customs territory of the Republic of Albania.

Article 128

Conveyance under special circumstances

1. Where, by reason of unforeseeable circumstances or force majeure, the obligation laid down in Article 126, point 1 cannot be complied with, the person bound by that obligation or any other person acting on that person's behalf shall inform the customs authorities of the situation without delay. Where the unforeseeable circumstances or force majeure do not result in total loss of the goods, the customs authorities shall also be informed of their precise location.

2. Where, by reason of unforeseeable circumstances or force majeure, a vessel or aircraft covered by Article 126, point 4, is forced to enter the port or to land temporarily in the customs territory of the Republic of Albania and the obligation laid down in Article 126, point 1 cannot be complied with, the person who brought the vessel or aircraft into the customs territory of the Republic of Albania, or any other person acting on that person's behalf, shall inform the customs authorities of the situation without delay.

3. The customs authorities shall determine the measures to be taken in order to permit customs supervision of the goods referred to in paragraph 1, or of the vessel or aircraft and any goods thereon in the circumstances specified in paragraph 2, and to ensure, where appropriate, that they are subsequently conveyed to a customs office or other place designated or approved by the authorities.

Article 129

Bylaws

By decision of the Council of Ministers are defined the procedural rules for:

a) the notification of arrival referred to in Article 124;

b) the conveyance of goods referred to the definitions of point 3, of Article 126.

SECTION 2

PRESENTATION, UNLOADING AND EXAMINATION OF GOODS

Article 130

Presentation of goods to customs

1. Goods brought into the customs territory of the Republic of Albania shall be presented to customs immediately upon their arrival at the designated customs office or any other place designated or approved by the customs authorities or in the free zone by one of the following persons:

- a) the person who brought the goods into the customs territory of the Republic of Albania;
- b) the person in whose name and on whose behalf the person who brought the goods into that territory acts;
- c) the person who assumed responsibility for carriage of the goods after they were brought into the customs territory of the Republic of Albania.

2. Goods which are brought into the customs territory of the Republic of Albania by sea or air and which remain on board the same means of transport for carriage shall be presented to customs only at the port or airport where they are unloaded or transhipped. However, goods brought into the customs territory of the Republic of Albania which are unloaded and reloaded onto the same means of transport during its voyage in order to enable the unloading or loading of other goods, shall not be presented to customs at that port or airport.

3. Notwithstanding the obligations of the person described in paragraph 1, presentation of the goods may be effected instead by one of the following persons:

- a) any person who immediately places the goods under a customs procedure;
- b) the holder of an authorisation for the operation of storage facilities or any person who carries out an activity in a free zone.

4. The person presenting the goods shall refer to the entry summary declaration or, in the cases referred to in Article 122, the customs declaration or temporary storage declaration that has been lodged in respect of the goods, except where the obligation to lodge an entry summary declaration is waived.

5. Where non-Albania goods presented to customs are not covered by an entry summary declaration, and except where the obligation to lodge such declaration is waived, one of the persons referred to in Article 119, point 4 shall, without prejudice to Article 119 point 6, immediately lodge such declaration or, if permitted by the customs authorities, shall instead lodge a customs declaration or temporary storage declaration.

6. Point 1 shall not preclude application of special rules with respect to goods transported within frontier zones or in pipelines and wires as well as for traffic of negligible economic importance such as letters, postcards and printed matter and their electronic equivalents held on other media or to goods carried by travellers, provided that customs supervision and customs control possibilities are not thereby jeopardised.

7. Goods presented to customs shall not be removed from the place where they have been presented without the permission of the customs authorities

Article 131

Unloading and examination of goods

1. Goods shall be unloaded or trans-shipped from the means of transport carrying them solely with the authorisation of the customs authorities in places designated or approved by those authorities.

However, such authorisation shall not be required in the event of an imminent danger necessitating the immediate unloading of all or part of the goods. In that case, the customs authorities shall immediately be informed accordingly.

2. The customs authorities may at any time require goods to be unloaded and unpacked for the purpose of examining them, taking samples or examining the means of transport carrying them.

Article 132

Goods moved under transit procedure

1. Points 2 to 4, of Article 126, and Articles 130, 131 and 134 to 139 do not apply when the goods, which are currently under a transit regime, enter the customs territory of the Republic of Albania.

2. Articles 131 and 134 to 139 shall apply to non-Albanian goods moving under a transit procedure, as soon as they are presented at the customs office of destination in the customs territory of the Republic of Albania, in accordance with the provisions on the transit procedure.

Article 133

Bylaws

By decision of the Council of Ministers are determined:

- a) the conditions for the approval of the places referred to in point 1 of Article 130;
- b) procedural rules regarding the presentation of goods at customs, according to Article 130.

SECTION 3

TEMPORARY STORAGE OF GOODS

Article 134

Goods in temporary storage

Non-Albanian goods shall be in temporary storage from the moment they are presented to customs.

Article 135

Temporary storage declaration

1. Non-Albanian goods presented to customs shall be covered by a temporary storage declaration containing all the particulars necessary for the application of the provisions governing temporary storage.
2. Documents related to goods in temporary storage shall be provided to the customs authorities where Albanian legislation so requires or where necessary for customs controls.
3. The temporary storage declaration shall be lodged by one of the persons referred to in Article 130, points 1 or 3, the latest at the time of the presentation of the goods to customs.
4. The temporary storage declaration shall, unless the obligation to lodge an entry summary declaration is waived, include a reference to any entry summary declaration lodged for the goods presented to customs, except where they have already been in temporary storage or have been placed under a customs procedure and have not left the customs territory of the Republic of Albania.
5. Customs authorities may accept that the temporary storage declaration also takes one of the following forms:
 - a) a reference to any entry summary declaration lodged for the goods concerned, supplemented by the particulars of a temporary storage declaration;
 - b) a manifest or another transport document, provided that it contains the particulars of a temporary storage declaration, including a reference to any entry summary declaration for the goods concerned.
6. Customs authorities may accept that commercial, port or transport information systems are used to lodge a temporary storage declaration provided that they contain the necessary particulars for such declaration and these particulars are available in accordance with point 3.
7. Articles 169 to 174 shall apply to the temporary storage declaration.
8. The temporary storage declaration may be used also for the purpose of:
 - a) the notification of arrival referred to in Article 124;
 - b) the presentation of the goods to customs referred to in Article 130, insofar as it fulfils the conditions laid down in those provisions.
9. A temporary storage declaration shall not be required where, at the latest at the time of the presentation of the goods to customs, their customs status as Albanian goods is determined in accordance with Articles 142 to 145.
10. The temporary storage declaration shall be kept by, or be accessible to, the customs authorities for the purpose of verifying that the goods to which it relates are subsequently placed under a customs procedure or re-exported in accordance with Article 139.
11. For the purpose of paragraphs 1 to 10, where non-Albanian goods moved under a transit procedure are presented to customs at an office of destination within the customs territory of the Republic of Albania, the

particulars for the transit operation concerned shall be deemed to be the temporary storage declaration, provided they meet the requirements for that purpose. However, the holder of the goods may lodge a temporary storage declaration after the end of the transit regime.

Article 136

Amendment and invalidation of a temporary storage declaration

1. The declarant shall, upon application, be permitted to amend one or more particulars of the temporary storage declaration after it has been lodged. The amendment shall not render the declaration applicable to goods other than those which it originally covered.

No amendment shall be possible after any of the following:

a) the customs authorities have informed the person who lodged the declaration that they intend to examine the goods;

b) the customs authorities have established that particulars of the declaration are incorrect.

2. Where the goods for which a temporary storage declaration has been lodged are not presented to customs, the customs authorities shall invalidate that declaration in either of the following cases:

a) upon application by the declarant;

b) within 30 days from the date the declaration was lodged.

Article 137

Conditions and responsibilities for the temporary storage of goods

1. Goods in temporary storage shall be stored only in temporary storage facilities in accordance with Article 138 or, where justified, in other places designated or approved by the customs authorities.

2. Without prejudice to Article 125, point 2, goods in temporary storage shall be subject only to such forms of handling as are designed to ensure their preservation in an unaltered state without modifying their appearance or technical characteristics.

3. The holder of the authorisation referred to in Article 138 or the person storing the goods in the cases where the goods are stored in other places designated or approved by the customs authorities, shall be responsible for all of the following:

a) ensuring that goods in temporary storage are not removed from customs supervision;

b) fulfilling the obligations arising from the storage of goods in temporary storage.

4. Where, for any reason, goods cannot be maintained in temporary storage, the customs authorities shall without delay take all measures necessary to regularise the situation of the goods in accordance with Articles 178, 179 and 180.

Article 138

Authorisation for the operation of temporary storage facilities

1. An authorisation from the customs authorities shall be required for the operation of temporary storage facilities. Such authorisation shall not be required where the operator of the temporary storage facility is the customs authority itself.

The conditions under which the operation of temporary storage facilities is permitted shall be set out in the authorisation.

2. The authorisation referred to in point 1 shall be granted only to persons who satisfy all of the following conditions:

a) they are established in the customs territory of the Republic of Albania;

b) they provide the necessary assurance of the proper conduct of the operations; an authorised economic operator for customs simplifications shall be deemed to fulfil that condition insofar as the operation of temporary storage facilities is taken into account in the authorisation referred to in letter “a”, point 2 of Article 40;

c) they provide a guarantee in accordance with Article 84.

Where a comprehensive guarantee is provided, compliance with the obligations attached to that guarantee shall be monitored by custom authorities.

3. The authorisation referred to in point 1 shall be granted only where the customs authorities are able to exercise customs supervision introducing administrative arrangements which are proportionate to the economic needs involved.

4. The holder of the authorisation shall keep appropriate records in a form approved by the customs authorities.

The records shall contain the information and the particulars which enable the customs authorities to supervise the operation of the temporary storage facilities, in particular with regard to the identification of the goods stored, their customs status and their movements.

An authorised economic operator for customs simplifications shall be deemed to comply with the obligation referred to in this point, insofar as his or her records are appropriate for the purpose of the operation of temporary storage.

5. The customs authorities may authorise the holder of the authorisation to move goods in temporary storage between different temporary storage facilities under the condition that such movements would not increase the risk of fraud, as follows:

a) such movement takes place under the responsibility of one customs authority;

b) such movement is covered by only one authorisation, issued to an authorised economic operator for customs simplifications; or

c) in other cases of movement.

6. The customs authorities may, where an economic need exists and customs supervision will not be adversely affected, authorise the storage of Albanian goods in a temporary storage facility. Those goods shall not be regarded as goods in temporary storage.

Article 139

End of temporary storage

Non-Albanian goods shall be placed under a customs regim or re-exported within 90 days.

Article 140

Choice of a customs regim

Except where otherwise provided, the declarant shall be free to choose the customs regim under which to place the goods, under the conditions for that procedure, irrespective of their nature or quantity, or their country of origin, consignment or destination.

Article 141

Bylaws

The Council of Ministers shall determine in a decision:

- a) the conditions for the approval of the places defined in point 1 of Article 137;
- b) the conditions for granting authorization for the use of temporary storage facilities, in accordance with the provisions of Article 138;
- c) cases of movement, defined in letter "c", of point 5, of Article 138;
- ç) the procedural rules for lodging the temporary storage declaration, set out in Article 135;
- d) the procedural rules for amending the temporary storage declaration set out in point 1 of Article 136;
- dh) the procedural rules for the cancellation of the temporary storage declaration, defined in point 2, of Article 136;
- e) the procedural rules for the movement defined in point 5 of Article 138.

TITLE V

GENERAL RULES ON CUSTOMS STATUS, PLACING GOODS UNDER A CUSTOMS PROCEDURE, VERIFICATION, RELEASE AND AALTERATION/DESTRUCTION OF GOODS

CHAPTER I

CUSTOMS STATUS OF GOODS

Article 142

Presumption of customs status of goods

1. All goods in the customs territory of the Republic of Albania shall be presumed to have the customs status of Albanian goods, unless it is established that they are not Albanian goods.
2. In specific cases, where the presumption laid down in paragraph 1 does not apply, the customs status of Albanian goods shall need to be proven.
3. In specific cases, goods wholly obtained in the customs territory of the Republic of Albania do not have the customs status of Albanian goods if they are obtained from goods in temporary storage or placed under the external transit procedure, a storage procedure, the temporary admission regime or the inward processing regime.

Article 143

Loss of customs status of Albanian goods

Albanian goods shall become non-Albanian goods in the following cases:

- a) where they are taken out of the customs territory of the Republic of Albania, insofar as the rules on internal transit do not apply;
- b) where they have been placed under the external transit procedure, a storage procedure or the inward processing procedure, insofar as the customs legislation so allows;
- c) where they have been placed under the end-use procedure and are either subsequently abandoned to the State, or are destroyed and waste remains;
- ç) where the declaration for release for free circulation is invalidated after release of the goods.

Article 144

Albanian goods leaving the customs territory of the Republic of Albania temporarily

1. In the cases referred to in points “b” to “d” of Article 204 point 2, goods shall keep their customs status as Albanian goods only if that status is established under certain conditions and by means laid down in the customs legislation.
2. In specific cases, Albanian goods may move, without being subject to a customs procedure, from one point to another within the customs territory of the Republic of Albania and temporarily out of that territory without alteration of their customs status.

Article 145

Bylaws

The Council of Ministers shall determine in a decision:

- a) the cases where the presumption laid down in Article 142, point 1 does not apply;
- b) the conditions for granting facilitation in the establishment of the proof of customs status of Albanian goods;
- c) the cases where the goods referred to in Article 142, point 3 do not have the customs status of Albanian goods;
- ç) the cases where the customs status of goods referred to in Article 144, point 2 is not altered.

d) procedural rules for provision and verification of the proof to the customs status of Albanian goods.

CHAPTER II

PALCING GOODS UNDER A CUSTOMS PROCEDURE

SECTION 1

GENERAL PROVISIONS

Article 146

Customs declaration of goods and customs supervision of Albanian goods

1. All goods intended to be placed under a customs regime, except for the free zone regime, shall be covered by a customs declaration appropriate for the particular procedure.
2. In specific cases, other than those referred to in Article 17, point 2, a customs declaration may be lodged using means other than electronic data-processing techniques.
3. Albanian goods declared for export, internal transit or outward processing shall be subject to customs supervision from the time of acceptance of the declaration referred to in point 1 until such time as they are taken out of the customs territory of the Republic of Albania or are abandoned to the State or destroyed or the customs declaration is invalidated.

Article 147

Competent customs offices

1. The Council of Ministers shall determine the location and competence of various customs offices situated in the territory of the Republic of Albania.
2. The competent customs office for placing goods under a customs regime shall be the customs office responsible for the place where goods are presented to customs, except where otherwise provided.

Article 148

Bylaws

By a decision of Council of Ministers shall be determined:

- a) cases where a customs declaration may be lodged using a variety of means from electronic data processing techniques, as defined in Article 146 (2);
- b) the cases and procedural rules for the designation of customs offices, other than those referred to in point 2 of Article 147, including customs offices of entry and customs offices of exit;
- c) the procedural rules for lodging the customs declaration for the cases defined in point 2 of Article 146.

SECTION 2

STANDARD CUSTOMS DECLARATION

Article 149

Content of a customs declaration

Standard customs declarations shall contain all the particulars necessary for application of the provisions governing the customs procedure for which the goods are declared.

Article 150

Supporting documents

1. The supporting documents required for the application of the provisions governing the customs procedure for which the goods are declared shall be in the declarant's possession and at the disposal of the customs authorities at the time when the customs declaration is lodged.
2. Supporting documents shall be provided to the customs authorities where Albanian legislation so requires or where necessary for customs controls.
3. In specific cases, economic operators may draw up the supporting documents provided they are authorised to do so by the customs authorities.

Article 151

Bylaws

By a decision of Council of Ministers shall be determined:

- a) rules for granting the authorization referred to in point 3, Article 150;
- b) procedural rules for lodging the standard declaration, pursuant to provisions of Article 149;
- c) on the making available the supporting documents referred to in Article 150, point 1.

SECTION 3

SIMPLIFIED CUSTOMS DECLARATION

Article 152

Simplified declaration

1. The customs authorities may accept that a person has goods placed under a customs procedure on the basis of a simplified declaration which may omit certain of the particulars referred to in Article 149 or the supporting documents referred to in Article 150.
2. The regular use of a simplified declaration referred to in point 1 shall be subject to an authorisation from the customs authorities.

Article 153

Supplementary declaration

1. In the case of a simplified declaration pursuant to Article 152 or of an entry in the declarant's records pursuant to Article 165, the declarant shall lodge a supplementary declaration containing the particulars necessary for the customs regim concerned at the competent customs office within a specific time-limit.

In the case of a simplified declaration pursuant to Article 152, the necessary supporting documents shall be in the declarant's possession and at the disposal of the customs authorities within a specific time-limit.

The supplementary declaration may be of a general, periodic or recapitulative nature.

2. The obligation to lodge a supplementary declaration shall be waived in the following cases:

- a) where the goods are placed under a customs warehousing regim;
- b) in other specific cases.

3. The customs authorities may waive the requirement to lodge a supplementary declaration where the following conditions apply:

- a) the simplified declaration concerns goods the value and quantity of which is below the threshold of consignements of negligebile value, laid down in letter “d”, point 3, Article 184;
- b) the simplified declaration already contains all the information needed for the customs regim concerned; and
- c) the simplified declaration is not made by entry in the declarant's records.

4. The simplified declaration referred to in Article 152 or the entry in the declarant's records referred to in Article 165, and the supplementary declaration shall be deemed to constitute a single, indivisible instrument taking effect, respectively, on the date on which the simplified declaration is accepted in accordance with Article 157 and on the date on which the goods are entered in the declarant's records.

5. The place where the supplementary declaration is to be lodged shall be deemed, for the purposes of Article 82, to be the place where the customs declaration has been lodged.

Article 154

Bylaws

By decision of the Council of Ministers are determined:

- a) the conditions for granting the authorizations, defined in Article 152;
- b) the time limits referred to in the first paragraph of point 1 of Article 153, within which the supplementary declaration shall be lodged;
- c) the time limits referred to in the second paragraph of point 1 of Article 153, within which the supporting documents must be in the possession of the declarant;

c) special cases when, in accordance with letter "b", of point 2, of Article 153, the lodging of the supplementary declaration is not mandatory;

d) the procedural rules for the lodging of the simplified declaration, set out in Article 152;

dh) the procedural rules for lodging the supplementary declaration, defined in Article 153.

SECTION 4

PROVISIONS APPLYING TO ALL CUSTOMS DECLARATIONS

Article 155

Lodging a customs declaration

1. Without prejudice to Article 153, point 1, a customs declaration may be lodged by any person who is able to provide all of the information which is required for the application of the provisions governing the customs regime in respect of which the goods are declared. That person shall also be able to present the goods in question or to have them presented to customs.

However, where acceptance of a customs declaration imposes particular obligations on a specific person, that declaration shall be lodged by that person or by his representative.

2. The declarant shall be established in the customs territory of the Republic of Albania.

3. By way of derogation from point 2, the following declarants shall not be required to be established in the customs territory of the Republic of Albania:

a) persons who lodge a customs declaration for transit or temporary admission;

b) persons, who occasionally lodge a customs declaration, including for end-use or inward processing, provided that the customs authorities consider this to be justified;

c) persons who are established in a country the territory of which is adjacent to the customs territory of the Republic of Albania, and who present the goods to which the customs declaration refers at border customs office of country mentioned above, provided that the country in which the persons are established grants reciprocal benefits to persons established in the customs territory of the Republic of Albania.

4. Customs declarations shall be authenticated by the person himself.

Article 156

Lodging a customs declaration prior to the presentation of goods

A customs declaration may be lodged prior to the expected presentation of the goods to customs. If the goods are not presented within 30 days of lodging of the customs declaration, the customs declaration shall be deemed not to have been lodged.

Article 157

Acceptance of a customs declaration

1. Customs declarations which comply with the conditions laid down in this Chapter shall be accepted by the customs authorities immediately, provided that the goods to which they refer have been presented to customs.
2. The date of acceptance of the customs declaration by the customs authorities shall, except where otherwise provided, be the date to be used for the application of the provisions governing the customs procedure for which the goods are declared and for all other import or export formalities.

Article 158

Amendment of the customs declaration

1. The declarant shall, upon application, be permitted to amend one or more of the particulars of the customs declaration after that declaration has been accepted by customs. The amendment shall not render the customs declaration applicable to goods other than those which it originally covered.
2. No such amendment shall be permitted where it is applied for after any of the following events:
 - a) the customs authorities have informed the declarant that they intend to examine the goods;
 - b) the customs authorities have established that the particulars of the customs declaration are incorrect;
 - c) the customs authorities have released the goods.
3. Upon application by the declarant, within three years of the date of acceptance of the customs declaration, the amendment of the customs declaration may be permitted after release of the goods in order for the declarant to comply with his or her obligations relating to the placing of the goods under the customs regim concerned.

Article 159

Invalidation of a customs declaration

1. The customs authorities shall, upon application by the declarant, invalidate a customs declaration already accepted in either of the following cases:
 - a) where they are satisfied that the goods are immediately to be placed under another customs regim;
 - b) where they are satisfied that, as a result of special circumstances, the placing of the goods under the customs regim for which they were declared is no longer justified.
- However, where the customs authorities have informed the declarant of their intention to examine the goods, an application for invalidation of the customs declaration shall not be accepted before the examination has taken place.
2. The customs declaration shall not be invalidated after the goods have been released unless where otherwise provided.

Article 160

Bylaws

By decision of the Council of Ministers are determined:

- a) the cases when a customs declaration is invalidated after the release of the goods, according to the provisions of point 2 of Article 159;
- b) the procedural rules for the lodging a customs declaration, as defined in Article 156;
- c) the procedural rules for accepting a customs declaration, as defined in Article 157, including the application of the rules for the cases provided for in Article 163;
- ç) the procedural rules for amending the customs declaration after the release of the goods, in accordance with the provisions of point 3 of Article 158.

SECTION 5

OTHER SIMPLIFICATIONS

Article 161

Simplification of drawing-up of customs declaration for goods falling under different tariff subheadings

1. Where a consignment is made up of goods falling within different tariff subheadings, and dealing with each of those goods in accordance with its tariff subheading for the purpose of drawing-up the customs declaration would entail a burden of work and expense disproportionate to the import or export duty chargeable, the customs authorities may, upon application by the declarant, agree that import or export duty be charged on the whole consignment on the basis of the tariff subheading of the goods which are subject to the highest rate of import or export duty.
2. Customs authorities shall refuse the use of the simplification referred to in point 1 to goods subject to prohibitions or restrictions or excise duty where the correct classification is necessary to apply the measure.

Article 162

Bylaws

The Council of Ministers shall determine the tariff subheadings for the application of point 1, Article 161.

Article 163

Centralised clearance

1. The customs authorities may, upon application, authorise a person to lodge at a customs office responsible for the place where such person is established, a customs declaration for goods which are presented to customs at another customs office.

The requirement for the authorisation may be waived where the customs declaration is lodged and the goods presented to customs offices under the responsibility of one customs authority.

2. The applicant for the authorisation referred to in point 1 shall be an authorised economic operator for customs simplifications.

3. The customs office at which the customs declaration is lodged shall:

a) supervise the placing of the goods under the customs procedure concerned;

b) carry out the customs controls for the verification of the customs declaration, referred to in letters “a” and “b” of Article 169;

c) where justified, request that the customs office at which the goods are presented carry out the customs controls for the verification of the customs declaration referred to in letters “c” and “ç” of Article 169; and

(ç) carry out the customs formalities for the recovery of the amount of import or export duty corresponding to any customs debt.

4. The customs office at which the customs declaration is lodged and the customs office at which the goods are presented shall exchange the information necessary for the verification of the customs declaration and for the release of the goods.

5. The customs office at which the goods are presented shall, without prejudice to its own controls pertaining to goods brought into or taken out of the customs territory of the Republic of Albania, carry out the customs controls referred to in letter “c” of point 3 and provide the customs office at which the customs declaration is lodged with the results of these controls.

6. The customs office at which the customs declaration is lodged shall release the goods in accordance with Articles 175 and 176, taking into account:

(a) the results of its own controls for the verification of the customs declaration;

(b) the results of the controls carried out by the customs office at which the goods are presented for the verification of the customs declaration and the controls pertaining to goods brought into or taken out of the customs territory of the Republic of Albania.

Article 164

Bylaws

By decision of the Council of Ministers are determined:

a) the conditions for granting the authorization specified in the first paragraph of point 1 of Article 163;

b) the procedural rules relating to centralized customs clearance, including customs formalities and controls, as defined in Article 163;

c) the waiver from the obligation for goods to be presented referred to in Article 165(3) in the context of centralised clearance.

Article 165

Entry in the declarant's records

1. The customs authorities may, upon application, authorise a person to lodge a customs declaration, including a simplified declaration, in the form of an entry in the declarant's records, provided that the particulars of that declaration are at the disposal of the customs authorities in the declarant's electronic system at the time when the customs declaration in the form of an entry in the declarant's records is lodged.
2. The customs declaration shall be deemed to have been accepted at the moment at which the goods are entered in the records.
3. The customs authorities may, upon application, waive the obligation for the goods to be presented.

That waiver may be granted where all of the following conditions are fulfilled:

- a) the declarant is an authorised economic operator for customs simplifications;
- b) the nature and flow of the goods concerned so warrant and are known by the customs authority;
- c) the supervising customs office has access to all the information it considers necessary to enable it to exercise its right to examine the goods should the need arise;
- ç) at the time of the entry into the records, the goods are no longer subject to prohibitions or restrictions, except where otherwise provided in the authorisation.

However, the supervising customs office may, in specific situations, request that the goods be presented at customs.

4. The conditions under which the release of the goods is allowed shall be set out in the authorisation.

Article 166

Implementing acts

By decision of the Council of Ministers are determined:

- a) the conditions for granting the authorization, according to point 1, of Article 165;
- b) the procedural rules on entry in the declarant's records referred to Article 165, including the relevant customs formalities and controls.
- c) the special circumstances in which the goods are required to be presented at customs, as defined in paragraph 3, point 3, of Article 165.

Article 167

Self-assessment

1. Customs authorities may, upon application, authorise an economic operator to carry out certain customs formalities which are to be carried out by the customs authorities, to determine the amount of import and export duty payable, and to perform certain controls under customs supervision.
2. The applicant for the authorisation referred to in point 1 shall be an authorised economic operator for customs simplifications.

Article 168

Bylaws

By decision of the Council of Ministers are determined:

- a) the conditions for granting the authorization, according to the definitions of point 1, of Article 167;
- b) customs formalities and controls to be performed by the holder of the authorization, referred to in Article 167;
- c) the procedural rules concerning the customs formalities and controls carried out by the holder of the authorization, in accordance with point 1 of Article 167.

KREU III

VERIFICATION AND RELEASE OF GOODS

SECTION 1

VERIFICATION

Article 169

Verification of a customs declaration

The customs authorities may, for the purpose of verifying the accuracy of the particulars contained in a customs declaration which has been accepted:

- a) examine the declaration and the supporting documents;
- b) require the declarant to provide other documents;
- c) examine the goods;
- ç) take samples for analysis or for detailed examination of the goods.

Article 170

Examination of goods and sampling

1. Transport of the goods to the places where they are to be examined and where samples are to be taken, and all the handling necessitated by such examination or taking of samples, shall be carried out by or under the responsibility of the declarant. The costs incurred shall be borne by the declarant.
2. The declarant shall have the right to be present or represented when the goods are examined and when samples are taken. Where the customs authorities have reasonable grounds for so doing, they may require the declarant to be present or represented when the goods are examined or samples are taken or to provide them with the assistance necessary to facilitate such examination or taking of samples.
3. Provided that samples are taken in accordance with the provisions in force, the customs authorities shall not be liable for payment of any compensation in respect thereof but shall bear the costs of their analysis or examination.

Article 171

Partial examination and sampling of goods

1. Where only part of the goods covered by a customs declaration is examined, or samples are taken, the results of the partial examination, or of the analysis or examination of the samples, shall be taken to apply to all the goods covered by the same declaration.

However, the declarant may request a further examination or sampling of the goods if he or she considers that the results of the partial examination, or of the analysis or examination of the samples taken, are not valid as regards the remainder of the goods declared. The request shall be granted provided that the goods have not been released or, if they have been released, that the declarant proves that they have not been altered in any way.

2. For the purposes of point 1, where a customs declaration covers goods falling under two or more items, the particulars relating to goods falling under each item shall be deemed to constitute a separate declaration.

Article 172

Results of verification

1. The results of verifying the customs declaration shall be used for the application of the provisions governing the customs regim under which the goods are placed.
2. Where the customs declaration is not verified, point 1 shall apply on the basis of the particulars contained in that declaration.

Article 173

Identification measures

1. The customs authorities or, where appropriate, economic operators authorised to do so by the customs authorities, shall take the measures necessary to identify the goods where identification is required in order to ensure compliance with the provisions governing the customs procedure for which those goods have been declared.

2. Means of identification affixed to the goods, packaging or means of transport shall be removed or destroyed only by the customs authorities or, where they are authorised to do so by the customs authorities, by economic operators, unless, as a result of unforeseeable circumstances or force majeure, their removal or destruction is essential to ensure the protection of the goods or the means of transport.

Article 174

Bylaws

By decision of the Council of Ministers are determined the measures for:

- a) verification of the customs declaration, verification of the goods and sampling and the results of the verification;
- b) the cases when the economic operators that are authorized to perform the identification of the goods, according to the definitions of point 1, of Article 173.

SECTION 2

RELEASE OF GOODS

Article 175

Release of the goods by customs authorities

1. Where the conditions for placing the goods under the procedure concerned are fulfilled and provided that any restriction has been applied and the goods are not subject to any prohibition, the customs authorities shall release the goods as soon as the particulars in the customs declaration have been verified or are accepted without verification.

The first subparagraph shall also apply where verification as referred to in Article 169 cannot be completed within a reasonable period of time and the goods are no longer required to be present for verification purposes.

2. All the goods covered by the same declaration shall be released at the same time.

For the purposes of the first subparagraph, where a customs declaration covers goods falling under two or more items the particulars relating to goods falling under each item shall be deemed to constitute a separate customs declaration.

Article 176

Release dependent upon payment of the amount of import or export duty corresponding to the customs debt or provision of a guarantee

1. Where the placing of goods under a customs regime gives rise to a customs debt, the release of the goods shall be conditional upon the payment of the amount of import or export duty corresponding to the customs debt or the provision of a guarantee to cover that debt.

However, without prejudice to the third subparagraph, the first subparagraph shall not apply to temporary admission with partial relief from import duty.

Where, pursuant to the provisions governing the customs procedure for which the goods are declared, the customs authorities require the provision of a guarantee, those goods shall not be released for the customs procedure in question until such guarantee is provided.

2. In specific cases, the release of the goods shall not be conditional upon the provision of a guarantee in respect of goods which are the subject of a drawing request on a tariff quota.

3. Where a simplification as referred to in Articles 152, 165 and 167 is used and a comprehensive guarantee is provided, release of the goods shall not be conditional upon a monitoring of the guarantee by the customs authorities.

Article 177

Bylaws

By decision of Council of Ministers shall be determined the cases provided for in point 2, Article 176.

CHAPTER IV

ALTERATION/DESTRUCTION OF GOODS

Article 178

Destruction of goods

Where the customs authorities have reasonable grounds for so doing, they may require goods which have been presented to customs to be destroyed and shall inform the holder of the goods accordingly. The costs of the destruction shall be borne by the holder of the goods.

Article 179

Measures to be taken by customs authorities

1. The customs authorities shall take any necessary measures, including confiscation and sale, or destruction, to dispose of goods in the following cases:

a) where one of the obligations laid down in the customs legislation concerning the introduction of non-Albanian goods into the customs territory of the Republic of Albania has not been fulfilled, or the goods have been withheld from customs supervision;

b) where the goods cannot be released for any of the following reasons:

(i) it has not been possible, for reasons attributable to the declarant, to undertake or continue examination of the goods within the period prescribed by the customs authorities;

(ii) the documents which must be provided before the goods can be placed under, or released for, the customs procedure requested have not been provided;

(iii) payments or a guarantee which should have been made or provided in respect of import or export duty, as the case may be, have not been made or provided within the prescribed period;

(iv) the goods are subject to prohibitions or restrictions;

(c) where the goods have not been removed within a reasonable period after their release;

(ç) where after their release, the goods are found not to have fulfilled the conditions for that release; or

(d) where goods are abandoned to the State in accordance with Article 180.

2. Non-Albanian goods which have been abandoned to the State, seized or confiscated shall be deemed to be placed under the temporary warehousing regime. They shall be entered in the records of the customs warehousing operator, or, where they are held by the customs authorities, by the latter.

Where goods to be destroyed, abandoned to the State, seized or confiscated are already subject to a customs declaration, the records shall include a reference to the customs declaration. Customs authorities shall invalidate that customs declaration.

3. The costs of the measures referred to in point 1 shall be borne:

a) in the case referred to in letter “a” of point 1, by any person who was required to fulfil the obligations concerned or who withheld the goods from customs supervision;

b) in the cases referred to in letters “b” and “c” of point 1, by the declarant;

c) in the case referred to in letter “ç” of point 1, by the person who is required to comply with the conditions governing the release of the goods;

ç) in the case referred to in letter “e” of point 1, by the person who abandons the goods to the State.

Article 180

Abandonment of goods

(Renunciation of possession or ownership)

Non-Albanian goods and goods placed under the end-use regime may with prior permission of the customs authorities be abandoned to the State by the holder of the regime or, where applicable, the holder of the goods.

Article 181

Bylaws

By decision of the Council of Ministers are determined:

a) procedural rules on the destruction of goods, as defined in Article 178;

b) the procedural rules on the sale of goods, as defined in point 1 of Article 179;

c) the conditions and procedural rules on the abandonment of goods in favor of the state, according to the provisions of Article 180.

TITLE VI
RELEASE FOR FREE CIRCULATION AND RELIEF FROM IMPORT DUTY

KREU I
RELEASE FOR FREE CIRCULATION

Article 182

Scope and effect

1. Non-Albanian goods intended to be put on the Albanian market or intended for private use or consumption within the customs territory of the Republic of Albania shall be placed under release for free circulation.
 2. Release for free circulation shall entail the following:
 - a) the collection of any import duty due;
 - b) the collection, as appropriate, of other charges, as provided for under relevant provisions in force relating to the collection of those charges;
 - c) the application of commercial policy measures and prohibitions and restrictions insofar as they do not have to be applied at an earlier stage; and
 - ç) completion of the other formalities laid down in respect of the import of the goods.
- Release for free circulation shall confer on non-Albanian goods the customs status of Albanian goods.

Article 183

Commercial policy measures

1. Where processed products obtained under inward processing are released for free circulation and the calculation of the amount of import duty is made in accordance with point 3, Article 81, the commercial policy measures to be applied shall be those applicable to the release for free circulation of the goods which were placed under inward processing.
2. Point 1 shall not apply to waste and scrap.
3. Where processed products obtained under inward processing are released for free circulation and the calculation of the amount of import duty is made in accordance with point 1, Article 80, the commercial policy measures applicable to those goods shall be applied only where the goods which were placed under inward processing are subject to such measures.
4. Where Albanian legislation establishes commercial policy measures on release for free circulation, such measures shall not apply to processed products released for free circulation following outward processing where:

- a) the processed products retain their Albanian origin within the meaning of Article 60;
- b) the outward processing involves repair, including the standard exchange system referred to in Article 234; or
- c) the outward processing follows further processing operations in accordance with Article 231.

SECTION 2

RETURNED GOODS

Article 185

Scope and effect

1. Non-Albanian goods which, having originally been exported as Albanian goods from the customs territory of the Republic of Albania, are returned to that territory within a period of three years and declared for release for free circulation shall, upon application by the person concerned, be granted relief from import duty.

The first subparagraph shall apply even where the returned goods represent only a part of the goods previously exported from the customs territory of the Republic of Albania.

2. The three-year period referred to in point 1 may be exceeded in order to take account of special circumstances.

3. Where, prior to their export from the customs territory of the Republic of Albania, the returned goods had been released for free circulation duty-free or at a reduced rate of import duty because of a particular end-use, relief from duty under point 1 shall be granted only if they are to be released for free circulation for the same end-use.

Where the end-use for which the goods in question are to be released for free circulation is no longer the same, the amount of import duty shall be reduced by any amount collected on the goods when they were first released for free circulation. Should the latter amount exceed that levied on the release for free circulation of the returned goods, no repayment shall be granted.

4. Where Albanian goods have lost their customs status as Albanian goods pursuant to Article 143 and are subsequently released for free circulation, points 1, 2 and 3 of this Article shall apply.

5. The relief from import duty shall be granted only if goods are returned in the state in which they were exported.

6. The relief from import duty shall be supported by information establishing that the conditions for the relief are fulfilled.

Article 186

Goods which benefited from measures laid down under the agricultural policy

Relief from import duty provided for in Article 185 shall not be granted to goods which have benefited from measures laid down under the agricultural policy involving their export out of the customs territory of the Republic of Albania, except where otherwise provided in specific cases.

Article 187

Goods previously placed under the inward processing procedure

1. Article 185 shall apply to processed products which were originally re-exported from the customs territory of the Republic of Albania subsequent to an inward processing procedure.
2. Upon application by the declarant and provided the declarant submits the necessary information, the amount of import duty on the goods covered by point 1 shall be determined in accordance with point 3, Article 81. The date of acceptance of the re-export declaration shall be regarded as the date of release for free circulation.
3. The relief from import duty provided for in Article 185 shall not be granted for processed products which were exported in accordance with letter “c” of point 2, Article 201, unless it is ensured that no goods will be placed under the inward processing procedure.

Article 188

Bylaws

By a decision of Council of Ministers shall be determined:

- e) cases where goods shall be considered to be returned to the state where they were originally exported;
- ë) special cases, according to provisions of point 6, Article 186;
- f) procedural rules for providing information, according to provisions of point 6, Article 185.

SECTION 3

SEA FISHING AND PRODUCTS TAKEN FROM THE SEA

Article 189

Products of sea fishing and other products taken from the sea

1. Without prejudice to point 1, Article 60, the following shall be granted relief from import duty when released for free circulation:
 - a) sea fishing products and other products, taken from the territorial waters of a country or territory outside the customs territory of the Republic of Albania by vessels solely recorded or registered in the Republic of Albania and flying the Albanian flag;
 - b) products obtained from the products referred to in letter “a” on board factory ships, fulfilling the conditions laid down in this letter.
2. Relief from import duty, referred to in point 1, shall be supported by evidence that the conditions laid down in this point are fulfilled.

Article 190

Bylaws

The Council of Ministers shall determine the procedural rules for the evidence referred to in point 2, Article 189.

TITLE VII

SPECIAL PROCEDURES

CHAPTER I

GENERAL PROVISIONS

Article 191

Scope

Goods may be placed under any of the following categories of special procedures:

- a) transit, which shall comprise external and internal transit;
- b) storage, which shall comprise customs warehousing and free zones;
- c) specific use, which shall comprise temporary admission and end-use;
- ç) processing, which shall comprise inward and outward processing.

Article 192

Authorisation

1. An authorisation from the customs authorities shall be required for the following:

- a) the use of the inward or outward processing procedure, the temporary admission regime or the end-use regime;
- b) the operation of storage facilities for the customs warehousing of goods, except where the storage facility operator is the customs authority itself.

The conditions under which the use of one or more of the procedures referred to in the first subparagraph or the operation of storage facilities is permitted shall be set out in the authorisation.

2. The customs authorities shall grant an authorisation with retroactive effect, where all of the following conditions are fulfilled:

- a) there is a proven economic need;

- b) the application is not related to attempted deception;
- c) the applicant has proven on the basis of accounts or records that:
 - i) all the requirements of the procedure are met;
 - ii) where appropriate, the goods can be identified for the period involved;
 - iii) such accounts or records allow the regime to be controlled;
- ç) all the formalities necessary to regularise the situation of the goods can be carried out, including, where necessary, the invalidation of the customs declarations concerned;
- d) no authorisation with retroactive effect has been granted to the applicant within three years of the date on which the application was accepted;
- dh) an examination of the economic conditions is not required, except where an application concerns renewal of an authorisation for the same kind of operation and goods;
- e) the application does not concern the operation of storage facilities for the customs warehousing of goods;
- ë) where an application concerns renewal of an authorisation for the same kind of operation and goods, the application is submitted within three years of expiry of the original authorisation.

Customs authorities may grant an authorisation with retroactive effect also where the goods which were placed under a customs procedure are no longer available at the time when the application for such authorisation was accepted.

3. Except where otherwise provided, the authorisation referred to in paragraph 1 shall be granted only to persons who satisfy all of the following conditions:

- a) they are established in the customs territory of the Republic of Albania;
- b) they provide the necessary assurance of the proper conduct of the operations; an authorised economic operator for customs simplifications shall be deemed to fulfil this condition, insofar as the activity pertaining to the special procedure concerned is taken into account in the authorisation referred to in letter “a”, point 2 of Article 40;
- c) where a customs debt or other charges may be incurred for goods placed under a special procedure, they provide a guarantee in accordance with Article 84;
- ç) in the case of the temporary admission or inward processing procedure, they use the goods or arrange for their use or they carry out processing operations on the goods or arrange for them to be carried out, respectively.

4. Except where otherwise provided and in addition to point 3, the authorisation referred to in point 1 shall be granted only where all of the following conditions are fulfilled:

- a) the customs authorities are able to exercise customs supervision without having to introduce administrative arrangements disproportionate to the economic needs involved;
- b) the essential interests of Albanian producers would not be adversely affected by an authorisation for a processing procedure (economic conditions).

5. The essential interests of Albanian producers shall be deemed not to be adversely affected, as referred to in letter “b”, point 4, except where evidence to the contrary exists or where the economic conditions are deemed to be fulfilled.

6. The period of authorization for the inward processing regime is up to 5 years, in accordance with the type of activity of the inward processing procedure, the validity and period of the contracts with the companies ordering the raw material, with the production cycles, etc.

Article 193

Bylaws

By decision of the Council of Ministers are determined:

- a. the conditions for granting the authorizations for the procedures referred to in point 1 of Article 192;
- b. exemptions from the conditions set out in points 3 and 4 of Article 192;
- c. cases in which the economic conditions are considered fulfilled, as defined in point 5 of Article 192.

Article 194

Records

1. Except for the transit procedure, or where otherwise provided, the holder of the authorisation, the holder of the procedure, and all persons carrying on an activity involving the storage, working or processing of goods, or the sale or purchase of goods in free zones, shall keep appropriate records in a form approved by the customs authorities.

The records shall contain the information and the particulars that enable the customs authorities to supervise the procedure concerned, in particular with regard to identification of the goods placed under that procedure, their customs status and their movements.

2. An authorised economic operator for customs simplifications shall be deemed to comply with the obligation laid down in point 1 insofar as his records are appropriate for the purpose of the special procedure concerned.

Article 195

Discharge of a special procedure

1. In cases other than the transit procedure and without prejudice to Article 227, a special procedure shall be discharged when the goods placed under the procedure, or the processed products, are placed under a subsequent customs procedure, have been taken out of the customs territory of the republic of Albania, or have been destroyed with no waste remaining, or are abandoned to the State in accordance with Article 180.

2. The transit regime shall be discharged by the customs authorities when they are in a position to establish, based on a comparison of the data available to the customs office of departure and those available to the customs office of destination that the procedure has ended correctly.

3. The customs authorities shall take all the measures necessary to regularise the situation of the goods in respect of which a procedure has not been discharged under the conditions prescribed.
4. The discharge of the procedure shall take place within a certain time-limit, unless otherwise provided.

Article 196

Bylaws

By a decision of the Council of Ministers shall be determined:

- a) the time limit referred to in 4, Article 195;
- b) procedural rules for discharging a special procedure, according to provisions referred to in letter “a” of this Article.

Article 197

Transfer of rights and obligations

The rights and obligations of the holder of a procedure with regard to goods which have been placed under a special procedure other than transit may be fully or partially transferred to another person who fulfils the conditions laid down for the regim concerned.

Article 198

Movement of goods

In specific cases, goods placed under a special procedure other than transit or in a free zone may be moved between different places in the customs territory of the republic of Albania.

Article 199

Usual forms of handling

Goods placed under customs warehousing or a processing regim or in a free zone may undergo usual forms of handling intended to preserve them, improve their appearance or marketable quality or prepare them for distribution or resale.

Article 200

Bylaws

By a decision of the Council of Ministers shall be determined:

- a) the cases and the conditions for the movement of goods placed under a special procedure other than transit or in a free zone in accordance with Article 198;
- b) the usual forms of handling for goods placed under customs warehousing or a processing procedure or in a free zone as referred to in Article 199.

c) transferring the rights and obligations of the holder of the procedure with regard to goods which have been placed under a special procedure other than transit in accordance with Article 197;

ç) the movement of goods placed under a special procedure other than transit or in a free zone in accordance with Article 198.

Article 201

Equivalent goods

1. “Equivalent goods” shall consist in Albanian goods which are stored, used or processed instead of the goods placed under a special regime.

Under the outward processing procedure, equivalent goods shall consist in non-Albanian goods which are processed instead of Albanian goods placed under the outward processing regime.

Except where otherwise provided, equivalent goods shall have the same eight-digit Combined Nomenclature code, the same commercial quality and the same technical characteristics as the goods that they are replacing.

2. The customs authorities shall, upon application, authorise the following, provided that the proper conduct of the regime, in particular as regards customs supervision, is ensured:

a) the use of equivalent goods under customs warehousing, free zones, end-use and a processing procedure;

b) the use of equivalent goods under the temporary admission procedure, in specific cases;

c) in the case of the inward processing procedure, the export of processed products obtained from equivalent goods before the import of the goods they are replacing;

ç) in the case of the outward processing procedure, the import of processed products obtained from equivalent goods before the export of the goods they are replacing.

An authorised economic operator for customs simplifications shall be deemed to fulfil the condition that the proper conduct of the procedure is ensured, insofar as the activity pertaining to the use of equivalent goods for the procedure concerned is taken into account in the authorisation referred to in letter “a”, point 2 of Article 40.

3. The use of equivalent goods shall not be authorised in any of the following cases:

a) where only usual forms of handling as defined in Article 199 are carried out under the inward processing procedure;

b) where a prohibition of drawback of, or exemption from import duty applies to non-originating goods used in the manufacture of processed products under the inward processing procedure, for which a proof of origin is issued in the framework of a preferential arrangement between the Republic of Albania and certain countries or territories outside the customs territory of the republic of Albania or groups of such countries or territories;

c) where it would lead to an unjustified import duty advantage or where provided for in legislation.

4. In the case referred to in letter “c” of point 2, and where the processed products would be liable to export duty if they were not being exported in the context of the inward processing procedure, the holder of the

authorisation shall provide a guarantee to ensure payment of the export duty should the non-Albanian goods not be imported within the period referred to in point 3, Article 230.

Article 202

Bylaws

The Council of Ministers shall determine as follows, by means of a decision:

- a) the exceptions from the third paragraph, of point 1, of Article 201;
- b) the conditions under which equivalent goods are used, as defined in point 2 of Article 201;
- c) special cases when equivalent goods are used under the temporary admission procedure, in accordance with letter "b", of point 2, of Article 201;
- ç) cases where the use of equivalent goods is not authorized, in accordance with letter "c", of point 3, of Article 201;
- d) the procedural rules for the use of equivalent equivalent goods authorized, in accordance with point 2, of Article 201.

CHAPTER II

TRANSIT

SECTION 1

INTERNAL AND EXTERNAL TRANSIT

Article 203

External transit

1. Under the procedure of external transit, non-Albanian goods may move from one point to another of the customs territory of the Republic of Albania, without being subject to:

- a) import duties;
- b) other charges provided by other provisions in force;
- c) trade policy measures, insofar as they do not prohibit the entry or exit of goods into or from the customs territory of the Republic of Albania.

2. In special cases, Albanian goods are placed under the external transit regim.

3. The movement mentioned in point 1 is done in one of the following ways:

- a) under the national external transit regim;
- b) in accordance with the TIR Convention, provided that such movement:

- i) has started or will end outside the customs territory of the Republic of Albania;
 - ii) has been performed between two points in the customs territory of the Republic of Albania through the territory of another country or the territory outside the customs territory of the Republic of Albania;
 - c) in accordance with the ATA Convention / Istanbul Convention, when a transit movement takes place;
 - ç) when covered by format 302, provided for in the agreement between the parties to the North Atlantic Treaty,
- concerning the status of their forces, signed in London on 19 June 1951;
- d) according to the postal system, in accordance with the acts of the Universal Postal Union, when the goods are transported by / or to the holders of rights and obligations under such acts.

Article 204

Internal transit

1. Under the internal transit procedure, and under the conditions laid down in point 2, Albanian goods may be moved from one point to another within the customs territory of the republic of albania, and pass through a country or territory outside that customs territory, without any change in their customs status.
2. The movement referred to in point 1 shall take place in one of the following ways:
 - a) under the internal national transit procedure provided that such a possibility is provided for in an international agreement;
 - b) in accordance with the TIR Convention;
 - c) in accordance with the ATA Convention/Istanbul Convention, where a transit movement takes place;
 - ç) under cover of form 302 as provided for in the Agreement between the Parties to the North Atlantic Treaty regarding the Status of their Forces, signed in London on 19 June 1951;
 - d) under the postal system in accordance with the acts of the Universal Postal Union, when the goods are carried by or for holders of rights and obligations under such acts.

Article 205

Authorised consignee for TIR purposes

The customs authorities may, upon application, authorise a person, referred to as an 'authorised consignee' to receive goods moved in accordance with the TIR Convention at an authorised place, so that the procedure is terminated in accordance with letter “d” of Article 1 of the TIR Convention.

Article 206

Bylaws

By decision of the Council of Ministers are determined:

- a) cases when Albanian goods are placed under the external transit procedure, in accordance with point 2, of Article 203;
- b) the conditions for granting the authorization, according to the provisions of Article 205;
- c) the procedural rules for the application of letters "b" to "d", of point 3, of Article 203, and letters "b" to "d", of point 2, of Article 204, in the customs territory of the Republic of Albania, taking into account the needs.

SECTION 2

NATIONAL TRANSIT

Article 207

Obligations of the holder of the national transit regim and of the carrier and recipient of goods moving under the national transit procedure

1. The holder of the national transit procedure shall be responsible for all of the following:
 - a) presentation of the goods intact and the required information at the customs office of destination within the prescribed time-limit and in compliance with the measures taken by the customs authorities to ensure their identification;
 - b) observance of the customs provisions relating to the regim;
 - c) unless otherwise provided for in the customs legislation, provision of a guarantee in order to ensure payment of the amount of import or export duty corresponding to any customs debt or other charges, as provided for under other relevant provisions in force, which may be incurred in respect of the goods.
2. The obligation of the holder of the procedure shall be met and the transit regim shall end when the goods placed under the regim and the required information are available at the customs office of destination in accordance with the customs legislation.
3. A carrier or recipient of goods who accepts goods knowing that they are moving under the national internal transit procedure shall also be responsible for presentation of the goods intact at the customs office of destination within the prescribed time-limit and in compliance with the measures taken by the customs authorities to ensure their identification.
4. Upon application, the customs authorities may authorise any of the following simplifications regarding the placing of goods under the national transit procedure or the discharge of that procedure:
 - a) the status of authorised consignor, allowing the holder of the authorisation to place goods under the national transit regim without presenting them to customs;
 - b) the status of authorised consignee, allowing the holder of the authorisation to receive goods moved under the national transit procedure at an authorised place, to end the procedure in accordance with point 2 of Article 207;
 - c) the use of seals of a special type, where sealing is required to ensure the identification of the goods placed under the national transit regim;

c) the use of a customs declaration with reduced data requirements to place goods under the national transit regime;

d) the use of an electronic transport document as customs declaration to place goods under the national transit regime, provided it contains the particulars of such declaration and those particulars are available to the customs authorities at departure and at destination to allow the customs supervision of the goods and the discharge of the regime.

Article 208 Goods passing through the territory of a country or territory outside the customs territory of the republic of Albania under the external national transit regime

1. The external national transit procedure shall apply to goods passing through a country or a territory outside the customs territory of the republic of Albania if one of the following conditions is fulfilled:

a) provision is made to that effect under an international agreement;

b) carriage through that country or territory is effected under cover of a single transport document drawn up in the customs territory of the republic of Albania.

2. In the case referred to in letter “b” point 1, the operation of the external national transit procedure shall be suspended while the goods are outside the customs territory of the Republic of Albania.

Article 208

Goods passing through the territory of a country or territory outside the customs territory of the republic of Albania under the external national transit procedure

1. The external national transit procedure shall apply to goods passing through a country or a territory outside the customs territory of the republic of Albania if one of the following conditions is fulfilled:

a) provision is made to that effect under an international agreement;

b) carriage through that country or territory is effected under cover of a single transport document drawn up in the customs territory of the republic of Albania.

2. In the case referred to in letter “b” point 1, the operation of the external national transit procedure shall be suspended while the goods are outside the customs territory of the Republic of Albania.

Article 209

Bylaws

By decision of the Council of Ministers shall be determined:

a) the conditions for granting the authorization referred to in point 4 of Article 207;

- b) the procedural rules for placing goods under the national transit regime and discharging this regime;
- c) the procedural rules for the simplifications set out in point 4 of Article 207;
- ç) procedural rules for the supervision of goods passing through the territory of a country or territory outside the customs territory of the Republic of Albania, under the procedure of national external transit, according to the provisions of Article 208.

CHAPTER III

STORAGE

SECTION 1

COMMON PROVISIONS

Article 210

Scope

1. Under a storage regime, non-Albanian goods may be stored in the customs territory of the Republic of Albania without being subject to any of the following:

- a) import duty;
- b) other charges as provided for under other relevant provisions in force;
- c) commercial policy measures, insofar as they do not prohibit the entry or exit of goods into or from the customs territory of the Republic of Albania.

2. Albanian goods may be placed under the customs warehousing or free zone regime in accordance with Albanian legislation governing specific fields, or in order to benefit from a decision granting repayment or remission of import duty.

3. The customs authorities may, where an economic need exists and customs supervision will not be adversely affected, authorise the storage of Albanian goods in a storage facility for customs warehousing. Those goods shall not be regarded as being under the customs warehousing regime.

Article 211

Duration of a storage procedure

- 1. There shall be no limit to the length of time goods may remain under a storage regime.
- 2. In exceptional circumstances, the customs authorities may set a time-limit by which a storage procedure must be discharged in particular where the type and nature of the goods may, in the case of long-term storage, pose a threat to human, animal or plant health or to the environment.

Article 212

Bylaws

By a decision of the Council of Ministers shall be determined the procedural rules for placing goods under the customs warehousing or the free zone regime according to provisions of point 2, Article 210.

SECTION 2

CUSTOMS WAREHOUSING

Article 213

Storage in customs warehouses

1. Under the customs warehousing regime, non-Albanian goods may be stored in premises or other places authorized by the customs authorities for that regime and are subject to customs supervision ("customs warehouses").

2. Customs warehouses may be made available for use by any person for the customs warehousing of goods ("public customs warehouses") or for the storage of goods by the holder of a customs warehousing authorization ("private customs warehouses").

Private customs warehouses are also considered "duty free shops" that are authorized to open at airports for international flights, ports for international destinations and land border crossing points, located in the customs area of the customs territory of the Republic of Albania.

The Council of Ministers shall determine by a decision the procedures, rules, manner and criteria for granting and the number of authorizations for "duty free shops", as well as the conditions, rights, obligations and deadlines.

3. Goods placed under the customs warehousing regime may be temporarily removed from the customs warehouse. Such removal shall, except in case of force majeure, be authorised in advance by the customs authorities.

Article 214

Processing

1. The customs authorities may, where an economic need exists and customs supervision is not adversely affected, authorise the processing of goods under the inward processing or end-use regime to take place in a customs warehouse, subject to the conditions provided for by those regimes.

2. The goods referred to in point 1 shall not be regarded as being under the customs warehousing regime.

Article 215

Responsibilities of the holder of the authorisation or regime

1. The holder of the authorisation and the holder of the regime shall be responsible for the following:

- a) ensuring that goods under the customs warehousing regime are not removed from customs supervision;
- b) fulfilling the obligations arising from the storage of goods covered by the customs warehousing regime.

2. By way of derogation from paragraph 1, where the authorisation concerns a public customs warehouse, it may provide that the responsibilities referred to in letters “a” or “b” of point 1 devolve exclusively upon the holder of the regime.

3. The holder of the procedure shall be responsible for fulfilling the obligations arising from the placing of the goods under the customs warehousing procedure.

SECTION 3

FREE ZONES

Article 216

Designation of free zones

1. The Council of Ministers may designate parts of the customs territory of the Republic of Albania as free zones.

For each free zone the Council of Ministers shall determine the area covered and define the entry and exit points.

2. Free zones shall be enclosed.

The perimeter and the entry and exit points of the area of free zones shall be subject to customs supervision.

3. Persons, goods and means of transport entering or leaving free zones may be subject to customs controls.

Article 217

Buildings and activities in free zones

1. The construction of any building in a free zone shall require the prior approval of the General Directorate of Customs.

2. Subject to the customs legislation, any industrial, commercial or service activity shall be permitted in a free zone. The carrying on of such activities shall be subject to notification, in advance, to the General Directorate of Customs .

3. The General Directorate of Customs may impose prohibitions or restrictions on the activities referred to in point 2, having regard to the nature of the goods in question, or the requirements of customs supervision, or security and safety requirements.

4. The customs authorities may prohibit persons who do not provide the necessary assurance of compliance with the customs provisions from carrying on an activity in a free zone.

Article 218

Presentation of goods and their placing under the regime

1. Goods brought into a free zone shall be presented to customs and undergo the prescribed customs formalities in any of the following cases:

- a) where they are brought into the free zone directly from outside the customs territory of the Republic of Albania;
- b) where they have been placed under a customs regime which is ended or discharged when they are placed under the free zone regime ;
- c) where they are placed under the free zone regime in order to benefit from a decision granting repayment or remission of import duty;
- ç) where legislation other than the customs legislation provides for such formalities.

2. Goods brought into a free zone in circumstances other than those covered by paragraph 1 shall not be presented to customs.

3. Without prejudice to Article 219, goods brought into a free zone are deemed to be placed under the free zone regime :

- a) at the moment of their entry into a free zone, unless they have already been placed under another customs regime ; or
- b) at the moment when a transit regime is ended, unless they are immediately placed under a subsequent customs procedure.

Article 219

Albanian goods in free zones

1. Albania goods may be entered, stored, moved, used, processed or consumed in a free zone. In such cases the goods shall not be regarded as being under the free zone regime.

2. Upon application by the person concerned, the customs authorities shall establish the customs status as Albanian goods of any of the following goods:

- a) Albanian goods which enter a free zone;
- b) Albania goods which have undergone processing operations within a free zone;
- c) goods released for free circulation within a free zone.

Article 220

Non-Albanian goods in free zones

1. Non-Albanian goods may, while they remain in a free zone, be released for free circulation or be placed under the inward processing, temporary admission or end-use procedure, under the conditions laid down for those regime.

In such cases the goods shall not be regarded as being under the free zone regime.

2. Without prejudice to the provisions applicable to supplies or to supplies storage, where the regime concerned so provides, point 1 of this Article shall not preclude the use or consumption of goods of which

the release for free circulation or temporary admission would not entail application of import duty or measures laid down under the agricultural or commercial policies.

In the case of such use or consumption, no customs declaration for the release for free circulation or temporary admission procedure shall be required.

Such declaration shall, however, be required if such goods are subject to a tariff quota or ceiling.

Article 221

Taking goods out of a free zone

1. Without prejudice to legislation in fields other than customs, goods in a free zone may be exported or re-exported from the customs territory of the Republic of Albania, or brought into another part of the customs territory of the republic of Albania.
2. Articles 125 to 139 shall apply to goods taken out of a free zone into other parts of the customs territory of the republic of Albania.

Article 222

Customs status

Where goods are taken out of a free zone into another part of the customs territory of the republic of Albania or placed under a customs regime, they shall be regarded as non-Albanian goods unless their customs status as Albania goods has been proven.

However, for the purposes of applying export duty and export licences or export control measures laid down under the common agricultural or commercial policies, such goods shall be regarded as Albanian goods, unless it is established that they do not have the customs status of Albanian goods.

CHAPTER IV

SPECIFIC USE

SECTION 1

TEMPORARY ADMISSION

Article 223

Scope

1. Under the temporary admission regime non-Albanian goods intended for re-export may be subject to specific use in the customs territory of the republic of Albania, with total or partial relief from import duty, and without being subject to any of the following:

a) other charges as provided for under other relevant provisions in force;

b) commercial policy measures, insofar as they do not prohibit the entry or exit of goods into or from the customs territory of the Republic of Albania.

2. The temporary admission regime may only be used provided that the following conditions are met:

a) the goods are not intended to undergo any change, except normal depreciation due to the use made of them;

b) it is possible to ensure that the goods placed under the regime can be identified, except where, in view of the nature of the goods or of the intended use, the absence of identification measures is not liable to give rise to any abuse of the regime or, in the case referred to in Article 201, where compliance with the conditions laid down in respect of equivalent goods can be verified;

c) the holder of the regime is established outside the customs territory of the republic of Albania, except where otherwise provided;

ç) the requirements for total or partial duty relief laid down in the customs legislation are met.

Article 224

Period during which goods may remain under the temporary admission regime

1. The customs authorities shall determine the period within which goods placed under the temporary admission regime must be re-exported or placed under a subsequent customs regime. Such period shall be long enough for the objective of authorised use to be achieved.

2. Except where otherwise provided, the maximum period during which goods may remain under the temporary admission regime for the same purpose and under the responsibility of the same authorisation holder shall be 24 months, even where the regime was discharged by placing the goods under another special procedure and subsequently placing them under the temporary admission regime again.

3. Where, in exceptional circumstances, the authorised use cannot be achieved within the period referred to in points 1 and 2, the customs authorities may grant an extension, of reasonable duration of that period, upon justified application by the holder of the authorisation.

4. The overall period during which goods may remain under the temporary admission procedure shall not exceed 10 years, except in the case of an unforeseeable event.

Article 225

Amount of import duty in case of temporary admission with partial relief from import duty

1. The amount of import duty in respect of goods placed under the temporary admission regime with partial relief from import duty shall be set at 3 % of the amount of import duty which would have been payable on those goods had they been released for free circulation on the date on which they were placed under the temporary admission regime.

That amount shall be payable for every month or fraction of a month during which the goods have been placed under the temporary admission regime with partial relief from import duty.

2. The amount of import duty shall not exceed that which would have been payable if the goods in question had been released for free circulation on the date on which they were placed under the temporary admission regime .

Article 226

Bylaws

By a decision of the Council of Ministers shall be determined:

- a) the specific use referred to in point 1, Article 223;
- b) the requirements referred to in letter “ç”, point 2, Article 223.

SECTION 2

END-USE

Article 227

End-use regime

1. Under the end-use regime , goods may be released for free circulation under a duty exemption or at a reduced rate of duty on account of their specific use.
2. Where the goods are at a production stage which would allow economically the prescribed end-use only, the customs authorities may establish in the authorisation the conditions under which the goods shall be deemed to have been used for the purposes laid down for applying the duty exemption or reduced rate of duty.
3. Where goods are suitable for repeated use and the customs authorities consider it appropriate in order to avoid abuse, customs supervision shall continue for a period not exceeding two years after the date of their first use for the purposes laid down for applying the duty exemption or reduced rate of duty.
4. Customs supervision under the end-use regime shall end in any of the following cases:
 - a) where the goods have been used for the purposes laid down for the application of the duty exemption or reduced rate of duty;
 - b) where the goods have been taken out of the customs territory of the Republic of Albania, destroyed or abandoned to the State;
 - c) where the goods have been used for purposes other than those laid down for the application of the duty exemption or reduced duty rate and the applicable import duty has been paid.
5. Where a rate of yield is required, Article 228 shall apply to the end-use procedure.
6. Waste and scrap which result from the working or processing of goods according to the prescribed end-use and losses due to natural wastage shall be considered as goods assigned to the prescribed end-use.

7. Waste and scrap resulting from the destruction of goods placed under the end-use procedure shall be deemed to be placed under the customs warehousing regime .

CHAPTER V
PROCESSING
SECTION 1
GENERAL PROVISIONS

Article 228

Rate of yield

Except where a rate of yield has been specified in the Albanian legislation governing specific fields, the customs authorities shall set either the rate of yield or average rate of yield of the processing operation or where appropriate, the method of determining such rate.

The rate of yield or average rate of yield shall be determined based on the actual circumstances in which processing operations are, or are to be, carried out. That rate may be adjusted, where appropriate, in accordance with Article 32.

The customs authorities shall, for goods under inward processing procedure, use as a primarily referring criterion, the amount of the final product ordered, as resulting from the customs documentation. The General Directorate of Customs shall define in an instruction the handling of compensating products.

SECTION 2
INWARD PROCESSING

Article 229

Scope

1. Without prejudice to Article 201, under the inward processing regime non-Albanian goods may be used in the customs territory of the republic of Albania in one or more processing operations without such goods being subject to any of the following:

- a) import duty;
- b) other charges as provided for under other relevant provisions in force;
- c) commercial policy measures, insofar as they do not prohibit the entry or exit of goods into or from the customs territory of the Republic of Albania.

2. The inward processing procedure may be used in cases other than repair and destruction only where, without prejudice to the use of production accessories, the goods placed under the regime can be identified in the processed products.

In the case referred to in Article 201, the procedure may be used where compliance with the conditions laid down in respect of equivalent goods can be verified.

3. In addition to points 1 and 2, the inward processing regime may also be used for any of the following goods:

a) goods intended to undergo operations to ensure their compliance with technical requirements for their release for free circulation;

b) goods which have to undergo usual forms of handling in accordance with Article 199.

Article 230

Period for discharge

1. The customs authorities shall specify the period within which the inward processing regime is to be discharged, in accordance with Article 196.

That period shall run from the date on which the non-Albanian goods are placed under the procedure and shall take account of the time required to carry out the processing operations and to discharge the regime .

2. The customs authorities may grant an extension, of reasonable duration, of the period specified pursuant to paragraph 1, upon justified application by the holder of the authorisation.

The authorisation may specify that a period, which commences in the course of a month, quarter or semester shall end on the last day of a subsequent month, quarter or semester respectively.

3. In the case of prior export in accordance with letter “c”, point 2 of Article 201, the authorisation shall specify the period within which the non-Albanian goods shall be declared for the inward processing regime , taking account of the time required for procurement and transport to the customs territory of the republic of Albania.

The period referred to in the above subparagraph shall be set in months and shall not exceed six months. It shall run from the date of acceptance of the export declaration relating to the processed products obtained from the corresponding equivalent goods.

4. At the request of the holder of the authorisation, the period of six months referred to in point 3 may be extended, even after its expiry, provided that the total period does not exceed 12 months.

Article 231

Temporary re-export for further processing

Upon application, the customs authorities may authorise some or all of the goods placed under the inward -processing regime, or the processed products, to be temporarily re-exported for the purpose of further processing outside the customs territory of the Republic of Albania, in accordance with the conditions laid down for the outward processing regime.

SECTION 3

OUTWARD PROCESSING

Article 232

Scope

1. Under the outward processing procedure Albanian goods may be temporarily exported from the customs territory of the Republic of Albania in order to undergo processing operations. The processed products resulting from those goods may be released for free circulation with total or partial relief from import duty upon application by the holder of the authorisation or any other person established in the customs territory of the Republic of Albania provided that that person has obtained the consent of the holder of the authorisation and the conditions of the authorisation are fulfilled.
2. Outward processing shall not be allowed for any of the following Albania goods:
 - a) goods the export of which gives rise to repayment or remission of import duty;
 - b) goods which, prior to export, were released for free circulation under a duty exemption or at a reduced rate of duty by virtue of their end-use, for as long as the purposes of such end-use have not been fulfilled, unless those goods have to undergo repair operations;
 - c) goods the export of which gives rise to the granting of export refunds;
 - ç) goods in respect of which a financial advantage other than refunds referred to in point (c) is granted under the common agricultural policy by virtue of the export of those goods.
3. The customs authorities shall specify the period within which goods temporarily exported must be re-imported into the customs territory of the Republic of Albania in the form of processed products, and released for free circulation, in order to be able to benefit from total or partial relief from import duty. They may grant an extension, of reasonable duration, of that period, upon justified application by the holder of the authorisation.

Article 233

Goods repaired free of charge

1. Where it is established to the satisfaction of the customs authorities that goods have been repaired free of charge, or because of a contractual or legal obligation arising from a guarantee or because of a manufacturing or material defect, they shall be granted total relief from import duty.
2. Point 1 shall not apply where manufacturing or material defect is ascertained when the goods in question were first released for free circulation.

Article 234

Standard exchange system

1. Under the standard exchange system an imported product ('replacement product') may, in accordance with points 2 to 5 in this article, replace a processed product.

2. The customs authorities shall, upon application authorise the standard exchange system to be used where the processing operation involves the repair of defective Albanian goods other than those subject to measures laid down under the common agricultural policy or to the specific arrangements applicable to certain goods resulting from the processing of agricultural products.

3. Replacement products shall have the same eight-digit Combined Nomenclature code, the same commercial quality and the same technical characteristics as the defective goods had the latter undergone repair.

4. Where the defective goods have been used before export, the replacement products must also have been used.

The customs authorities shall, however, waive the requirement set out in the first subparagraph if the replacement product has been supplied free of charge, either because of a contractual or statutory obligation arising from a guarantee or because of a material or manufacturing defect.

5. The provisions which would be applicable to the processed products shall apply to the replacement products.

Article 235

Prior import of replacement products

1. The customs authorities shall, under the conditions they lay down, upon application by the person concerned, authorise replacement products to be imported before the defective goods are exported. In such case a guarantee shall be provided covering the amount of the duty.

2. The defective goods shall be exported within a period of two months from the date of acceptance by the customs authorities of the declaration for the release for free circulation of the replacement products.

3. Where, in exceptional circumstances, the defective goods cannot be exported within the period referred to in point 2, the customs authorities may grant an extension, of a reasonable duration, of that period, upon justified application by the holder of the authorisation.

TITLE VIII

GOODS TAKEN OUT OF THE CUSTOMS TERRITORY OF THE REPUBLIC OF ALBANIA

CHAPTER I

FORMALITIES PRIOR TO THE EXIT OF GOODS

Article 236

Lodging a pre-departure declaration

1. Goods to be taken out of the customs territory of the Republic of Albania shall be covered by a pre-departure declaration to be lodged at the competent customs office within a specific time-limit before the goods are taken out of the customs territory of the Republic of Albania.

2. The obligation referred to in point 1 shall be waived:

- a) for means of transport and the goods carried thereon only passing through the territorial waters or the airspace of the customs territory of the Republic of Albania without a stop within that territory; or
- b) in other specific cases, where duly justified by the type of goods or traffic or where required by international agreements.

3. The pre-departure declaration shall take the form of one of the following:

- a) a customs declaration, where the goods to be taken out of the customs territory of the Republic of Albania are placed under a customs regime for which such declaration is required;
- b) a re-export declaration, in accordance with Article 242;
- c) an exit summary declaration, in accordance with Article 243.

4. The pre-departure declaration shall contain the particulars necessary for risk analysis for security and safety purposes.

Article 237

Risk analysis

The customs office to which the pre-departure declaration referred to in Article 236 is lodged shall ensure that, within a specific time-limit, a risk analysis is carried out, primarily for security and safety purposes, on the basis of that declaration and shall take the necessary measures based on the results of that risk analysis.

Article 238

Bylaws

By decision of the Council of Ministers are determined:

- a) time limits, according to point 1, of Article 236, within which the pre-departure declaration must be lodged, before the goods leave the customs territory of the Republic of Albania, taking into account the type of traffic;
- b) cases when the lodging of the pre-departure declaration is not required, in accordance with letter "b", of point 2, of Article 236;
- c) the time limit specified in Article 237, within which the risk analysis must be performed, taking into account the time limit specified in point 1 of Article 236.

KREU II

FORMALITIES ON THE EXIT OF GOODS

Article 239

Customs supervision and formalities on exit

1. Goods to be taken out of the customs territory of the Republic of Albania shall be subject to customs supervision and may be subject to customs controls. Where appropriate, the customs authorities may determine the route to be used, and the time-limit to be respected when goods are to be taken out of the customs territory of the Republic of Albania.

2. Goods to be taken out of the customs territory of the Republic of Albania shall be presented to customs on exit by one of the following persons:

- a) the person who takes the goods out of the customs territory of the Republic of Albania;
- b) the person in whose name or on whose behalf the person who takes the goods out of the customs territory of the Republic of Albania acts;
- c) the person who assumes responsibility for the carriage of the goods prior to their exit from the customs territory of the Republic of Albania.

3. Goods to be taken out of the customs territory of the Republic of Albania shall be subject, as appropriate, to the following:

- a) the repayment or remission of import duty;
- b) the payment of export refunds;
- c) the collection of export duty;
- ç) the formalities required under provisions in force with regard to other charges;
- d) the application of prohibitions and restrictions justified on grounds of, inter alia, public morality, public policy or public security, the protection of the health and life of humans, animals or plants, the protection of the environment, the protection of national treasures possessing artistic, historic or archaeological value and the protection of industrial or commercial property, including controls against drug precursors, goods infringing certain intellectual property rights and cash, as well as the implementation of fishery conservation and management measures and of commercial policy measures.

4. Release for exit shall be granted by the customs authorities on condition that the goods in question will be taken out of the customs territory of the Republic of Albania in the same condition as when:

- a) the customs or re-export declaration was accepted; or
- b) the exit summary declaration was lodged.

Article 240

Bylaws

The Council of Minister shall, by means of a decision, determine the procedural rules on the exit of goods, according to provisions referred to in Article 239.

CHAPTER III

EXPORT AND RE-EXPORT

Article 241

Export of Albanian goods

1. Albanian goods to be taken out of the customs territory of the Republic of Albania shall be placed under the export regime.
2. Point 1 shall not apply to any of the following Albanian goods:
 - a) goods placed under the outward processing regime;
 - b) goods taken out of the customs territory of the Albanian after having been placed under the end-use regime;
 - c) goods delivered, VAT or excise duty exempted, as aircraft or ship supplies, regardless of the destination of the aircraft or ship, for which a proof of such supply is required;
 - ç) goods placed under the internal transit regime;
 - d) goods moved temporarily out of the customs territory of the Republic of Albania in accordance with Article 144.
3. The formalities concerning the export customs declaration laid down in the customs legislation shall apply in the cases referred to in points (a), (b) and (c) of point 2.

Article 242

Re-export of non-Albanian goods

1. Non-Albanian goods to be taken out of the customs territory of the Republic of Albania shall be subject to a re-export declaration to be lodged at the competent customs office.
2. Articles 146 to 176 shall apply to the re-export declaration.
3. Point 1 shall not apply to any of the following goods:
 - a) goods placed under the external transit procedure which only pass through the customs territory of the Republic of Albania;
 - b) goods trans-shipped within, or directly re-exported from, a free zone;
 - c) goods in temporary storage which are directly re-exported from a temporary storage facility.

CHAPTER IV

EXIT SUMMARY DECLARATION

Article 243

Lodging an exit summary declaration

1. Where goods are to be taken out of the customs territory of the Republic of Albania and a customs declaration or a re-export declaration is not lodged as pre-departure declaration, an exit summary declaration shall be lodged at the customs office of exit.

Customs authorities may allow the exit summary declaration to be lodged at another customs office, provided that the latter immediately communicates or makes available electronically the necessary particulars to the customs office of exit.

2. The exit summary declaration shall be lodged by the carrier.

Notwithstanding the obligations of the carrier, the exit summary declaration may be lodged instead by one of the following persons:

- a) the exporter or consignor or other person in whose name or on whose behalf the carrier acts;
 - b) any person who is able to present the goods in question or have them presented at the customs office of exit.
3. Customs authorities may accept that commercial, port documents, or transport information systems may be used to lodge an exit summary declaration, provided that they contain the necessary particulars for such declaration and that these particulars are valid and available within a specific time-limit, before the goods are taken out of the customs territory of the Republic of Albania.
4. Customs authorities may accept, instead of the lodging of the exit summary declaration, the lodging of a notification and access to the particulars of an exit summary declaration in the economic operator's computer system.

Article 244

Amendment and invalidation of the exit summary declaration

1. The declarant may, upon application, be permitted to amend one or more particulars of the exit summary declaration after it has been lodged.

No amendment shall be possible after any of the following:

- a) the customs authorities have informed the person who lodged the exit summary declaration that they intend to examine the goods;
- b) the customs authorities have established that one or more particulars of the exit summary declaration are inaccurate or incomplete;
- c) the customs authorities have already granted the release of the goods for exit.

2. Where the goods for which an exit summary declaration has been lodged are not taken out of the customs territory of the Republic of Albania, the customs authorities shall invalidate that declaration in either of the following cases:

- a) upon application by the declarant; or

b) within 150 days after the declaration was lodged.

Article 245

Bylaws

The Council of Ministers shall determine, by means of a decision, the procedural rules on:

- a) lodging the exit summary declaration referred to in Article 243;
- b) amending the exit summary declaration, in accordance with point 1, Article 244;
- c) invalidating the exit summary declaration in accordance with point 2, Article 244.

CHAPTER V

RE-EXPORT NOTIFICATION

Article 246

Lodging a re-export notification

1. Where non-Albanian goods referred to in letters “b” and “c” of point 3, Article 242 are taken out of the customs territory of the Republic of Albania and the obligation to lodge an exit summary declaration for those goods is waived, a re-export notification shall be lodged.
2. The re-export notification shall be lodged at the customs office of exit of the goods by the person responsible for the presentation of goods on exit in accordance with point 2, Article 239.
3. The re-export notification shall contain the particulars necessary to discharge the free zone regime or to discharge the temporary storage.

Customs authorities may accept that commercial, port documents or transport information systems may be used to lodge a re-export notification, provided that they contain the necessary particulars for such notification and these particulars are valid and available before the goods are taken out of the customs territory of the Republic of Albania.

4. Customs authorities may accept, instead of the lodging of the re-export notification, the lodging of a notification and access to the particulars of a re-export notification in the economic operator's computer system.

Article 247

Amendment and invalidation of the re-export notification

1. The declarant may, upon application, be permitted to amend one or more particulars of the re-export notification after it has been lodged.

No amendment shall be possible after any of the following:

- a) the customs authorities have informed the person who lodged the re-export notification that they intend to examine the goods;
 - b) the customs authorities have established that one or more particulars of the re-export notification are inaccurate or incomplete;
 - c) the customs authorities have already granted the release of the goods for exit.
2. Where the goods for which a re-export notification has been lodged are not taken out of the customs territory of the Republic of Albania, the customs authorities shall invalidate that notification in either of the following cases:
- a) upon application by the declarant; or
 - b) within 150 days after the notification was lodged.

Article 248

Bylaws

The Council of Ministers shall determine, by means of a decision, the procedural rules on:

- a) lodging the re-export notification referred to in Article 246;
- b) amending the re-export notification in accordance with point 1 of Article 247;
- c) invalidating the re-export notification in accordance with point 2 of Article 247.

Article 249

Relief from export duty for albanian goods temporarily exported

Without prejudice to Article 232, albanian goods which are temporarily exported from the customs territory of the Republic of Albania shall benefit from export duty relief, conditional upon their re-import

TITLE IX

OFFENCES IN THE CUSTOMS AREA, PENALTIES AND APPEALING

CHAPTER I

GENERAL PROVISIONS

Article 250

Classification of offences

1. Customs offenses are:

- a) administrative contraventions;
- b) smuggling.

2. Administrative contravention is a culpable violation of legal or sub-legal provisions in the field of customs, committed by action or omission and for which this Code provides an administrative penalty.

3. Smuggling are criminal offenses sanctioned in the Criminal Code that violate the social relations that have been established for the normal functioning of customs in the Republic of Albania and for the protection of its economic interests, in accordance with the provisions in Articles 266 and 267 of this Code .

4. The payment of the fine applicable to the customs offense shall in no case be grounds for exempting the offender from the payment of the import or export duties payable on the goods which are the subject of the offense.

5. Imposing sanctions, according to the provisions of this Code, does not prevent the customs administration from filing criminal charges for the criminal offenses provided in the Criminal Code.

6. Sanctions imposed on the basis of customs legislation shall apply, notwithstanding the application of the sanctions provided for in other laws.

7. For the purposes of this Title, import and export duties include customs duties, excise duties, VAT and other duties and taxes applicable to imports or exports.

CHAPTER II ADMINISTRATIVE OFFENSES

SECTION 1 TYPES OF OFFENSES

Article 251

Offenses with objective responsibility

1. For the purposes of this Article, offences with objective responsibility shall mean offences for which the element of guilt is not required to be proved, given the objective character of the obligations

and the fact that the persons involved who have the obligation to respect these obligations cannot be justified by ignorance of their existence as well as their binding character.

2. Without prejudice to the provisions on smuggling, the following acts or omissions constitute offenses with objective responsibility:

a) non-compliance by the person, lodging the customs declaration, the temporary storage declaration, the entry summary declaration, the exit summary declaration and the re-export declaration or re-export notification, of the obligation to ensure the accuracy and completeness of

the information given in the declaration; notification or application, in accordance with letter "a" of point 2, Article 23;

b) non-compliance by the person lodging the customs declaration, temporary storage declaration, entry summary declaration, exit summary declaration and re-export declaration or re-export notification, of the obligation to ensure the authenticity, accuracy and validity of any supporting document; in accordance with letter "b" of point 2, Article 23;

c) non-compliance by the person with the obligation to lodge a summary entry declaration as defined in Article 119, a notification of arrival of a seagoing ship or aircraft as defined in Article 124, a temporary storage declaration in accordance with Article 135, a customs declaration, in accordance with Article 146, a notification of activities in the free zones in accordance with point 2, of Article 217, a pre-departure declaration, in accordance with Article 236, a re-export declaration, in accordance with Article 242, a summary exit statement, in accordance with Article 243 or a re-export notification, in accordance with Article 246;

ç) non-compliance by an economic operator with the obligation to keep documents and information for the fulfillment of customs formalities by any acceptable means that enables access, for the time limit provided by the customs legislation in accordance with Article 52;

d) removal from customs supervision of goods brought into the customs territory of the Republic of Albania without the authorization of the customs authorities and which is contrary to the first and second paragraphs of point 1 of Article 125;

dh) removal of goods from customs supervision, contrary to paragraph 4, point 1, Article 125, point 3, Article 146, and Article 215;

e) non-compliance by a person, who brings the goods in the customs territory of the Republic of Albania, with the obligation related to the transport of goods to the determined country, according to the provisions of point 1, of Article 126, or failure to inform the customs authorities, when these obligations may not be fulfilled, as defined in points 1 and 2, of Article 128;

ë) non-compliance by the declarant, for temporary storage or for a customs regime, of the obligation to provide the necessary documentation to the customs authorities when required by the customs legislation or, where necessary, for customs controls, as referred to in point 2 of Article 135, and point 2, of Article 150;

f) non-compliance by the economic operator responsible for non-Albanian goods, which are under the temporary storage procedure, with the obligation to place these goods under a customs procedure or to re-export them within the time limits set out in Article 139 ;

g) non-compliance by the declarant of a customs procedure with the obligation to possess and make available to the customs authorities, at the time of submission of the customs declaration or supplementary declaration, the supporting documents for the implementation of the procedure in

question, in accordance with point 1 , Article 150, and of the second paragraph, point 1, Article 153;

gj) non-compliance by the declarant with a customs procedure, in the case of a simplified declaration, as defined in Article 152 or an entry in the declarant's records, as defined in Article 165, with the obligation to lodge a supplementary declaration with the competent customs office; and within the time limits, as defined in point 1, Article 153;

h) the removal or destruction of means of identification placed by the customs authorities on goods, packaging or means of transport without the prior authorization of the customs authorities, in accordance with point 2 of Article 173;

i) non-compliance by the holder of the inward processing procedure with the obligation to discharge the customs procedure within the time limit referred to in Article 230;

j) non-compliance by the holder of the passive processing regime with the obligation to export defective goods within the time referred to in Article 235

Article 252

Offenses committed due to negligence

Without prejudice to the provisions on smuggling, the following acts or omissions constitute offenses due to negligence:

a) non-compliance by the economic operator responsible for non-Albanian goods, which are under the temporary storage procedure, with the obligation to place these goods under a customs procedure or re-export within the time limits set out in Article 139;

b) non-compliance by the economic operator with the obligation to provide all necessary assistance to the customs authorities for the performance of customs formalities or controls, in accordance with point 1 of Article 23.

c) non-compliance by the person for whom a decision has been issued, in relation to the application of the customs legislation, with the obligations deriving from this decision, in accordance with point 1 of Article 28;

ç) non-compliance by the person for whom the decision has been issued, in relation to the application of customs legislation, to inform the customs authorities without delay of any factor arising after the decision has been taken by those authorities, which affects its continuity or content; in accordance with point 2, of Article 28;

d) non-compliance by the economic operator with the obligation to present the goods, which have entered the customs territory of the Republic of Albania, at the customs authorities, in accordance with Article 130;

dh) non-compliance by the economic operator with the obligation to present at customs the goods destined to enter a free zone, according to the provisions of Article 218.

e) non-compliance by the economic operator with the obligation to present at the customs office of exit the goods that will leave the customs territory of the Republic of Albania, in accordance with point 2, of Article 239;

ë) unloading or transshipment of goods from the means of transport holding them without authorization given by the customs authorities or in places not designated or approved by these authorities, in accordance with Article 131;

f) storage of goods in temporary storage facilities or customs warehouses without the authorization of the customs authorities, in accordance with Articles 137 and 138;

g) non-compliance by the holder of the authorization or the holder of a procedure with obligations arising from the storage of goods covered by the customs warehousing procedure, in accordance with letters "a" and "b", of point 1, of Article 215.

Article 253

Intentional offenses

Without prejudice to the provisions on smuggling, the following acts or omissions constitute intentional offenses:

a) the use by an economic operator of false declarations or any other irregular means, in order to obtain an authorization from the customs authorities:

- i) authorized economic operator, in accordance with Article 40;
- ii) to use a simplified declaration, in accordance with Article 152;
- iii) to use other customs facilities, as defined in Articles 161, 163, 165, 167;
- iv) to place goods under special procedures, in accordance with Article 192;

b) non-compliance by the person for whom the decision has been taken, in relation to the application of the customs legislation, with the obligations deriving from this decision, in accordance with point 1 of Article 28;

c) non-compliance by the person for whom the decision has been taken, in relation to the application of customs legislation, with the obligation to inform the customs authorities without delay of any factor arising after the decision has been taken by those authorities affecting the continuity or content of the decision, according to the provisions of point 2, Article 28.

ç) processing of goods in a customs warehouse without authorization given by the customs authorities, in accordance with Article 214.

Article 254

Encouragement, aid, complicity and attempt

1. Cooperation by inciting, aiding or any other form of action or omission, as defined in Article 253, is an offence.

2. An attempt to commit an action or omission, according to letter "a", of Article 253, is an offense.

Article 255

Errors of customs authorities

The actions or omissions provided for in Articles 251 to 254 shall not constitute an offense where they occur as a result of an error on the part of the customs authorities.

SECTION 2

SANCTIONS ON CONTRAVENTIONS

Article 256

Strict liability customs infringements

1. The sanctions imposed for the customs infringements referred to in Article 251 shall be effective, proportionate and dissuasive and shall be imposed within the following limits:

a) when the contravention is related to the goods (changes in quantity, value, origin, type) and brings about a difference in the payment of the duties to be paid for the goods, a sanction in the amount of 100% of the missing obligation is applied;

b) when the contravention is not related to the goods, according to the definitions of letter "a", a sanction in the amount of 20,000 ALL up to 50,000 ALL is applied.

2. The expression "difference in payment of duties", according to the definitions of letter "a", point 1, means the calculated differences of duties to be paid for goods as if they were placed in free circulation, regardless of whether, according to the type of the procedure, duties are paid immediately or are suspended.

Article 257

Customs infringements committed by negligence

1. The sanctions imposed for the customs infringements referred to in Article 252 shall be effective, proportionate and dissuasive and shall be imposed within the following limits:

a) when the contravention is related to the goods (changes in quantity, value, origin, type) and brings about a difference in the payment of the obligations to be paid for the goods, a sanction in the amount of 2 times of the missing duties is applied;

b) when the contravention is not related to the goods, according to the definitions of letter "a", a sanction in the amount of 50,000 ALL up to 500,000 ALL is applied.

2. The expression "difference in payment of duties", according to the definitions of letter "a", of point 1, means the calculated differences of duties to be paid for goods as if they were placed in free circulation, regardless of whether, according to the type of procedure, liabilities are paid immediately or are suspended.

Article 258

Customs infringements committed Intentionally, Abetting and Attempt

1. The sanctions imposed for the customs infringements referred to in Articles 253 and 254 shall be effective, proportionate and dissuasive and shall be imposed within the following limits:

a) when the contravention is related to the goods (changes in quantity, value, origin, type) and brings about a difference in the payment of the duties to be paid for the goods, a sanction in the amount of 3 times the missing duties is applied;

b) when the contravention is not related to the goods, according to the definitions of letter "a", a sanction in the amount of 1 000 000 ALL is applied.

2. The expression "difference in payment of duties", according to the definitions of letter "a", of point 1, means the calculated differences of duties to be paid for goods as if they were placed in free circulation, regardless of whether, according to the type of procedure, duties are paid immediately or are suspended.

Article 259

Sanctions on other cases of contraventions

1. For minor offenses other than those specifically defined in Articles 251 to 254, the following sanctions shall apply:

a) when the contravention is related to the goods (changes in quantity, value, origin, type) and brings about a difference in the payment of the duties to be paid for the goods, a sanction in the amount of 100% of the missing duties is applied;

b) when the contravention is not related to the goods according to the definitions of letter "a", a sanction in the amount of 20,000 ALL up to 50,000 ALL is applied.

2. The expression "difference in payment of duties", according to the definitions of letter "a", of point 1, means the calculated differences of duties to be paid for goods as if they were placed in free circulation, regardless of whether, according to the type of procedure, duties are paid immediately or are suspended.

Article 260

Contraventions committed at the same time

Where the same person has committed several contraventions at the same time, each of them shall be sanctioned separately.

Article 261

Sanctions for post clearance controls

Sanctions defined in Articles 256 to 259 shall be also applied for cases of post clearance controls.

SECTION 3

GENERAL PROVISIONS

Article 262

Determining the type of sanctions for administrative contraventions

The competent customs authorities in determining the type and extent of sanctions for the offenses set forth in Articles 251 to 254 shall take into account all the circumstances, including, as appropriate:

- a) the importance and duration of the contravention;
- b) the fact whether the person responsible for the violation is an authorized economic operator;
- c) the evaded amount of the import or export duty;
- ç) the fact whether the goods included are subject to prohibitions or restrictions defined in the first paragraph, of point 1, Article 125, and in letter “d”, of point 3, Article 239, or pose a risk to public safety;
- d) the level of cooperation of the person responsible for the violation with the competent authority;
- dh) previous violations by the person responsible for the violation.

Article 263

Limitations

1. The period of limitations for the procedures for a minor offense, defined in Articles 251 to 254, is four years and runs from the day on which the contravention was committed.
2. In the case of ongoing or repeated contraventions, the limitation period shall run from the day on which the action or omission constituting the contravention ceases.

3. In cases of an investigation or judicial process, in connection with the same customs offense, the limitation period shall be interrupted by any act of the competent authority, which shall be notified to the person concerned. The period of limitations resumes from the day when the investigation or court process has ended, including in this count the time consumed until the day when it was suspended.

4. No proceedings shall be instituted or continued in connection with a violation specified in Articles 251 to 254, after the expiry of a period of 8 years from the date referred to in point 1 or 2.

5. The period of limitations for the implementation of a decision imposing a sanction is three years. This period begins on the day on which this decision becomes final.

6. By decision of the Council of Ministers can be determined the cases when the time limits defined in points 1, 4 and 5 are suspended.

Article 264

Suspension of the procedure

1. Administrative proceedings related to a contravention, as defined in Articles 251 to 254, shall be suspended when criminal proceedings have been instituted against the same person in connection with the same facts.

2. Suspended administrative proceedings, related to a contravention defined in Articles 251 to 254, no longer continue when the criminal proceedings defined in point 1 have been terminated by a final court decision. In other cases, suspended administrative proceedings for an offense set forth in Articles 251 to 254 may be resumed.

Article 265

Seizure and compensation of damages

1. The customs authorities may temporarily seize the goods, means of transport and any other equipment used in the commission of the offenses set forth in Articles 251 to 254, until a guarantee has been lodged or the amount of the relevant sanctions and charges has been paid.

2. No right to compensation for damage caused by the devaluation resulting from the seizure of goods that are the subject of the offense may be raised against the customs authorities or the Albanian state.

CHAPTER III SMUGGLING

Article 266

Smuggling cases

Smuggling is considered:

1. Making available to the customs authorities the false information or documents required by those authorities in accordance with Articles 23 or 150;
2. Importation or exportation of goods into or from the customs territory of the Republic of Albania without presenting them to the customs authorities, in accordance with the provisions of Articles 130, 218 or point 2, of Article 239;
3. Non-compliance by the holder of the national transit procedure with the obligation to present the goods intact at the customs offices of destination and within the time limit specified in letter "a", point 1, of Article 207;
4. Receiving or keeping goods included in one of the customs offenses set forth in paragraphs 2 and 3 of this Article;
5. Consumption of goods released for free circulation after being imported with full or partial relief from customs duties, due to their final destination or their special end-use, when the customs authorities certify that their final destination or special end-use is other than that established for the purpose of benefiting relief from customs duties;
6. Export, import or possession of prohibited or restricted goods, unless a written authorization has been issued for such goods by the competent authorities;
7. Removal or forgery in any way of the vehicle identification number;
8. Purchase, sale, storage and subcontracting of goods by individuals who are aware or objectively should have been aware that these goods were smuggled;
9. Import, export or sale of items of national cultural value, contrary to the legislation in force in this field;
10. Breaking the customs stamp, replacement or changing of other security signs, placed on the means of transport or on the goods;
11. False declaration of the type, value and origin of goods, when these violations have been committed by means of invoices, certificates or any other type of false document, incorrect, incomplete or inapplicable.

Article 267 **Specific smuggling cases**

In addition to the cases set out in Article 266, it shall also constitute smuggling:

Unloading or storage of goods in the intermediate space between the land border and the nearest customs office.

2. Keeping goods hidden in the body, in luggage, in packages or other items carried or in any means of transport to avoid customs control and / or supervision.

3. Removal of goods from customs areas without payment of duties to be paid or without guarantee of payment, except in cases of exemption from the obligation to provide guarantees, as provided in this Code.

4. Submission of a false declaration or the performance of any action intended and / or consequent to obtain, in whole or in part, a refund or reduction from customs duties, taxes, excise or any other advantage related to import or export of goods.

5. Keeping in the vicinity of the customs line of goods, for which the origin it cannot proved.

6. Transportation of goods without manifest or absence or refusal to present manifest and relevant documents.

7. Loading, unloading or transshipment of goods, passengers and their luggage without the permission of the customs authorities.

8. Importation of goods by the captain of the vessel across the border lakes, without presenting them at one of the nearest customs offices.

9. Where during the movement of goods by sea, the following actions and / or omissions are performed by the captain of the vessel:

a) dropping anchor or stopping near the port without the permission of the customs authorities;

b) stay in places where there is no customs office, unloading or transshipment of these goods in violation of the provisions of this Code and its bylaws;

c) the absence on board of the vessel of the goods which, according to the manifest and other customs documents, were to be there at the time of departure;

ç) transportation of goods from one customs office to another without the relevant transit documents.

10. During the movement of goods by air, the following actions and / or omissions are performed by the Captain of the aircraft:

a) the absence on board of the aircraft of the goods that, according to the manifest and other customs documents, should have been there at the time of departure;

b) the removal or permitting for the goods to leave the place of landing of the aircraft, without the authorization of the customs authorities;

c) landing outside an authorized airport and not immediately notifying the nearest customs authorities or police structures of such landing. In this case, the aircraft is also considered an object of smuggling.

Article 268

Administrative sanctions for smuggling

1. The customs authorities shall impose temporary seizures on goods which are the subject of smuggling, including goods which are not taxed.
2. The customs authorities impose administrative sanctions for cases of smuggling for amount of customs duties to be paid for the goods that are smuggled, regardless of the penalty provided in the Criminal Code;
3. Each offender is personally and jointly liable for the payment of the above sanction, depending on the degree of participation. In this case, each of them is obliged to fulfill the obligations and the customs authorities can request payment or sue one and / or all parties.
4. When the same offender commits more than one of violations provided in this chapter at the same time, specific sanctions are imposed for each violation.

Article 269

Repetition and attempt

1. In cases of recidivism, the administrative sanction is double the sanction set out in Article 268. This sanction shall not apply if 5 years have elapsed from the date of full payment of the obligations and the first sanction.
2. Attempted smuggling is punished equally, according to the provisions of Article 268.

Article 270

Penal proceeding

The person, against whom the administrative sanction for smuggling is applied, is prosecuted in accordance with the provisions of the Criminal Code and the Code of Criminal Procedure.

Article 271

Objects of smuggling, seizure and compensation of damages

1. "Objects of smuggling" are goods that have served to carry out smuggling, their products, means of transport and other objects, used to move or hide them.
2. The objects of smuggling, foreseen in point 1, are seized:

a) when the smuggling operation is underway. The act of smuggling is carried out when the goods have not been finally stored in a house, shop, warehouse or any other place chosen by the responsible person or his accomplices;

Smuggling is in progress even when the responsible person has been caught near the place where the smuggling took place, possessing any kind of compromising evidence or has been detained following information provided by other persons;

b) when the smuggling operation has ended. In this case the smuggling objects are finally located in the place chosen by the responsible person or his associates.

3. The objects of smuggling are confiscated by a court decision, in accordance with the provisions of the Criminal Code and the Code of Criminal Procedure.

4. When it is not necessary to keep the seizure for evidence purposes, the seized items are returned to the one they belong even before the final decision is made with the approval of the prosecuting authority, in accordance with the Code of Criminal Procedure.

5. In case of seizure of perishable goods and when there is evidence, the criminal procedural bodies are immediately notified, of the place and manner of storage, which shall take a decision within 48 hours from the moment of receiving the file, in accordance with the Code of Criminal Procedure.

6. In the event that the court decides to confiscate the means of transport, the customs authorities may request that these means be handed over to the customs authorities for use in the exercise of their duties.

7. No claim to compensation for damage caused by devaluation, resulting from the seizure of goods that are subject to smuggling, may be raised against the customs authorities or the Albanian state.

Article 272

Administrative settlement of smuggling

1. The offender may request the customs authorities to resolve the smuggling administratively if all of the following conditions are met at the same time:

a) the criminal prosecution has not started yet;

b) the amount of customs duties to be paid for goods involved in smuggling is less than 5 million ALL;

c) the responsible person immediately pays the amount of customs duties and the fine applied;

- ç) the accused person declares that he waives the right of appeal provided in Article 282.
2. The seizure applicable to the goods, subject to smuggling, and the detention of the offender, whenever done, shall be revoked as soon as the customs authorities verify that all the conditions described in point 1 of this Article have been met.
3. This article does not apply when:
- a) smuggling is carried out by a customs officer, state employee, customs agent or by any other person, whose activity is related to the customs activity;
 - b) the offender is in possession of objects of smuggling, as a result of another criminal offense;
 - c) goods, object of smuggling, are prohibited or restricted goods or are objects of national cultural value;
 - ç) the offender is a repeater. For the purposes of this letter, the offender is not considered a repeat offender if 5 years have elapsed from the date of full payment of obligations and the first sanction.

KREU IV **VERIFICATION OF CUSTOMS OFFENSES**

Article 273 **Verification procedure**

1. Customs violations are verified and punished, in accordance with the provisions of this Code and the applicable legislation.
2. For the purposes of this Chapter, "competent customs authorities" means the customs authorities exercising supervision and control in the area where the infringement was committed and verified or in the area where it is competent in a given territory.
3. For all violations of the provisions of this Code and bylaws, the customs structures that have ascertained the violation shall keep a written record, which must be signed by the customs officials who perform the verification and control, as well as the offender, when the violation is evidenced in his presence.
4. In cases when the violation has not been ascertained in the presence of the offender, the record signed by the customs officers of the control structures, who exercised the verification and control, he shall be notified by this structure within 5 calendar days. The record also defines the right of the offender to submit his claims in writing to the relevant structure, within 10 calendar days from the day of receiving the notification.

5. The control structures, after reviewing the claims, shall send the final minutes to the competent customs authorities along with the claims of the offender.

Article 274

Form of verification and seizure minutes

1. The verification report must contain:

- a) place, date and time when the violation is verified;
- b) the names of the persons signing and the authority / structure they represent;
- c) identification data of the offender / offenders;
- ç) the type of violation committed;
- d) the manner in which the violation was committed;
- dh) identification of the means / means of transport;
- e) indicators related to the quantity, type, value and origin of the goods that are the subject of the violation;
- ë) the amount of import or export duties to be paid;
- f) violated articles, articles, on the basis of which sanctions are determined, as well as the sanctions provided for each violation;
- g) the signature of the customs officers of the control structures and, when present, the signature of the offender. When the offender refuses to sign, the minutes state that the request to sign has been read and that a copy has been delivered to him.

2. The record of seizure must contain:

- a) place, date and time when the seizure took place;
- b) the names of the persons signing and the authority / structure they represent;
- c) identification data of the offender / offenders;
- ç) references of the verification minutes and / or any other act related to the seizure;
- d) description of the seized objects and their quantity;
- dh) signs, seals, stamps placed on the seized objects;
- e) the name and attribution of the person to whom the object has been left in storage;
- ë) the signature of the employees of the customs control structures and, when present, the signature of the offender. When the offender refuses to sign, the minutes state that the request to sign has been read and that a copy has been delivered to him.

Article 275

Obtaining evidence / statements

1. The customs authorities may interrogate the offender and / or witnesses. For this purpose, the customs authorities must give them a notice stating the date and time at which they must appear in person or lodge a written declaration. The deadline to apply for this purpose cannot be more than 10 days. In cases of flagrante delicto, the interrogation of offenders and witnesses takes place

immediately. Witnesses are also considered all those persons who may be accomplices in the offence, as well as the employee or customs officer who has verified the offence and signed the minutes.

2. In cases where the offender and witnesses personally participate in the interrogation, two authorized customs officials shall conduct the interrogation session and prepare the relevant report.
3. Evidence / statements must be signed by the offender and by witnesses, when present, and by both customs officers who conducted the interrogation.
4. When one or more offenders or witnesses are foreign nationals, the interrogation shall take place in the presence of an interpreter, in accordance with the relevant provisions of the Code of Criminal Procedure and the Code of Civil Procedure.

Article 276

Taking a decision and notification

1. The competent customs authorities shall prepare the complete file, in relation to the violation, and take the relevant decision.
2. The decision of the competent customs authorities for the payment of import or export duties and / or the relevant sanctions, defined in this Code, is taken in cases of flagrancy / urgency, within 24 hours from the moment of keeping the minutes of the verification of the violation and notifies the offender within 24 hours from the time the decision is taken.
3. In other cases, the decision of the competent customs authorities shall be taken:
 - a) when the record for verification of the offense was kept by the competent customs authority itself, maximum within 60 calendar days from the date when the deadline for submitting claims by the offender has expired, according to the provisions of point 4 of Article 273, and the decision is notified in writing to the offender/s, within 10 calendar days from the date the decision is taken,
 - b) when the minutes for verification of the offence were kept by other control structures, maximum within 60 calendar days from the date when the competent customs authority became aware of the minutes, according to the provisions of point 5 of Article 273, and the offender/s is notified in writing within 10 calendar days from the date the decision is taken.
4. When the competent customs authority deems that no decision should be taken on a report, it shall communicate to the customs structures, which have drafted the report verifying the offense, the reasons for not taking the decision.

Article 277

Transferring the file to criminal proceeding bodies

1. Where the customs offense constitutes smuggling, the criminal report together with the relevant file, referred to in point 1 of Article 276 of this Code, shall be transferred to the competent bodies of criminal proceedings, within 72 hours from the moment of verification of the offense. The decision on the application of administrative sanctions is attached to the report.

2. In cases where Article 272 applies, the decision of the authorities for the administrative settlement of the case shall be attached to the above-mentioned file, which shall be immediately sent to the prosecution body.

Article 278

The right to arrest and detain

1. The bodies of the Judicial Police, provided in Article 7 of this Code, have the right to arrest and detain, according to articles 251 and 253 of the Code of Criminal Procedure, persons / offenders who commit smuggling.

2. When the person is released, in accordance with point 2, of Article 272, the relevant file together with the decision for the resolution of the case in an administrative way are sent to the criminal proceedings bodies.

Article 279

Gathering information

1. Customs officials may be authorized by the head of the competent customs branch or by the Director General of Customs to gather information or to uncover evidence in relation to offenses of this Code and its by-laws.

2. Information may be obtained or requested at the places where production, service and trade activities are carried out, as well as wherever documents and other records are kept for goods that are subject to customs offenses. The collection of information on smuggling, when criminal proceedings have begun, is done in accordance with the provisions of the Code of Criminal Procedure.

3. In accordance with the provisions of Title IX and the legislation in force, the General Directorate of Customs collects, administers and maintains in the form of a register all data on customs violations. This register is confidential and only customs officials authorized for this purpose by the Director General of Customs have the right to register data or use it.

Article 280

Compulsory debt collection

1. When the amount of import or export duties to be paid has not been settled within the deadlines specified in this Code:

a) the customs authorities use all legal means to secure the payment of the amount of the debt;

- b) in addition to the amount of import or export duties, interest on arrears is also charged.
2. When a debt arises, the customs authorities may, in order to secure the payment of such debt, take the following measures:
- a) seizure of monetary values, loans, valuables, documents, through which payments are made, foreign currencies deposited in a bank, belonging to the debtor or guarantor / guarantors;
 - b) seizure of goods, movable and immovable property, belonging to the debtor or guarantor / guarantor, who / who has / have obligations towards the debtor.
3. The customs authorities, in addition to exercising their powers under this Code, may request the competent authorities to take other specific measures, such as the suspension of the debtor's economic activities or other productive activities, for the exercise of which the debtor is registered with these authorities.
4. Decisions taken by the customs administration on the implementation of safeguard measures and / or on forced debt recovery shall become enforceable as soon as they are notified to the debtor.
5. The execution of executive titles issued by the customs administration, supported by the execution order issued by the competent judicial authorities, shall be carried out immediately in accordance with the provisions provided for in Articles 511 et seq. of the Code of Civil Procedure. Execution can also be done by force collection structures at the customs administration.
6. After the application of the measures provided for in letters "a" and "b", of point 2 of this Article, the customs authorities shall proceed with the confiscation, in accordance with the provisions of the law on administrative contraventions.
7. Confiscated goods are destroyed or administered according to the legislation in force.

CHAPTER V

APPEAL

Article 281

The right to appeal

1. Any person has the right to appeal against any decision taken by the customs authorities in respect of a debt and/or imposition of sanctions regarding the implementation of this Code.
2. The right of appeal may be first initiated to the Director General of Customs and subsequently, before the judicial authorities under the provisions in force.

Article 282

Appeal against the decision of the customs authorities regarding a debt and/or a sanction

1. The person concerned may lodge a justified appeal against the decision of the customs authorities to the Director General of Customs within 30 days from the date of notification.
2. In order to lodge the appeal, the appellant has to pay the total amount of the import/export duties legally, according to the definitions of this Title and to guarantee to the General Directorate of Customs the total amount of the applied sanctions, subject of the violation.
3. The appellant must enclose to the appeal all the documentation necessary for its examination.
4. The Director General shall take a decision within 60 days from the date the appeal is received. The Director General notifies the decision to the person concerned and to the competent customs authority. If no decision is issued within this period, the appellant may be addressed to the judicial authorities according to point 6 of this Article.
5. If the appeal is not accepted, the General Directorate of Customs immediately transfers the guarantee amount to the appellant account. If the appeal is accepted, the customs authorities should pay back to the appellant the total amount of import/export duties and should release the guarantee.
6. The appellant may appeal to the judicial authorities against the decision of the General Director of Customs within 45 days from the date of notification of the non-acceptance of the appeal, or within 45 days from the expiry of the deadline of the appeal examination set out in point 4 of this Article.
7. Where the judicial authorities accept the appeal, the deposited amount is paid back to the appellant by the customs authorities. Such an amount is paid back only when the decision becomes definitive.
8. If the appellant does not meet the cumulative conditions set out in point 1 and 2, the appeal shall be deemed as not lodged.
9. In the case that the appellant does not appeal or is considered as not lodged under the provisions of point 8, the customs authorities shall take all necessary measures to proceed with the collection of the debt amount for the respective sanctions, on the basis of the procedures laid down in this Code for the debt collection.

Article 283

Suspension of the decision application

An appeal against the decision of the competent customs authorities to impose sanctions shall not cause the suspension of the implementation of the decision in conflict.

TITULLI X
MANAGEMENT OF REVENUES AND REWARDS

Article 284
Management of revenues

1. In addition to the income referred to in Article 285 of this Code, the General Directorate of Customs is also entitled to 2 percent of the annual customs revenue, to be used for investment, improvement of working and living conditions of customs administration staff, as well as for its remuneration.
2. The staff of the customs administration, taking into account the specifics of the work performed, as well as the difficulties they face in the exercise of their duties, shall be given an incentive reward, based on the following criteria:
 - a) service performed at the customs offices of land, water and air border;
 - b) services with special risk for the person;
 - c) ascertainment of violations of the Customs Code and bylaws in its implementation;
 - ç) efficiency at work.
3. The Director General of Customs, based on the criteria provided in point 2 of this Article, distributes this reward among the staff of the customs administration.
4. The Minister of Finance, upon the proposal of the Director General of Customs, approves the instruction on the rules for rewarding the customs administration.

Article 285
Distribution of revenues from sanctions and seizures

Revenues arising from the implementation of sanctions and the sale of confiscated smuggling objects are distributed as follows:

- a) 50 percent to the state budget;
- b) The remaining 50 percent is divided based on the percentage determined by the instruction of the Minister of Finance on:
 - i) investments and expenses for the improvement of the working conditions of the staff;

(ii) rewards for customs personnel who have participated, directly or indirectly, in the investigation of a customs offense;

iii) rewards for informants who have enabled detection of offenses.

TITLE XI
INFORMATION SYSTEMS AND FINAL PROVISIONS
CHAPTER I
DEVELOPMENT OF INFORMATION SYSTEMS

Article 286

Transitional measures

The means for exchanging and storing information, other than those of data-processing techniques, set out in point 1 of Article 17, may be used for a transitional period, until 31 December 2021, during which the information systems, which are necessary for the application of the provisions of this Code, are not yet operational.

Article 287

Sub-legal acts

A decision of the Council of Ministers shall determine the rules for the exchange and storage of data in the situation referred to in Article 286.

Article 289

Repeals

(amended by Law No. 32, dated 02.04.2015)

1. Law No. 8449, dated 27.1.1999, “Customs Code of the Republic of Albania”, as amended, as well as any other act that conflicts with this Code, are repealed from the date specified in point 3 of Article 291.

2. Articles 9, 10, 11, 13, 14, 16, points 4 and 5 of Article 199, of Law No. 8449, dated 27.1.1999, “Customs Code of the Republic of Albania”, as amended, are repealed from the date of entry into force of the articles specified in point 2, of article 291. (added by law no. 32, dated 02.04.2015)

3. Articles 93, 98, 99, 104 and 199, points 1, 2 and 3, of law no. 8449, dated 27.1.1999, “Customs Code of the Republic of Albania”, as amended, are repealed from the date of entry into force of the articles specified in point 1, of article 291.

Article 290

Entry into force

This Code shall enter into force 15 days after its publication in the Official Journal.

Article 291

Implementation

(amended by Law No. 32, dated 02.04.2015)

1. Articles 21, 22, 40, 41, 47, 90, points 3 and 4, 91, 119, point 7, 149, 150, 152, 153, points 1, 2 and 3, 161, 163, 165, 167, 169, 175, 176 and 184, of this Code, shall enter into force on 1 January 2015.
2. Articles 2, 7, 8, 9, 10, 12, 13, 14, 15, 16, 18, 26, 29, 35, 39, 42, 51, 58, 62, 64, 71, 83, 94, 100, 108, 115, 118, 123, 129, 133, 141, 145, 148, 151, 154, 160, 162, 164, 166, 168, 174, 177, 181, 188, 190, 193, 196, 200, 202, 206, 209, 212, 226, 238, 240, 245, 248, 263, point 6, 287 and 288, the second sentence of point 2 of article 213, enter into force 15 days after publication in the Official Journal. (added by law no. 32, dated 02.04.2015)
3. Articles other than those specified in points 1 and 2 of this article shall enter into force on 1 June 2017.

Article 292

Transitional provisions

1. Until the complete repeal of law no. 8449, dated 27.1.1999, "Customs Code of the Republic of Albania", as amended, Article 161 of this Code is considered as an amendment of Article 104, of law no. 8449, dated 27.1.1999, "Customs Code of the Republic of Albania", as amended.
2. Until the complete repeal of law no. 8449, dated 27.1.1999, "Customs Code of the Republic of Albania", as amended, articles 169, 175 and 176, of this Code, are considered as an amendment of articles 93, 98 and 99, of law no. 8449, dated 27.1.1999, "Customs Code of the Republic of Albania", as amended.
3. Until the complete repeal of law no. 8449, dated 27.1.1999, "Customs Code of the Republic of Albania", amended ", letter" b ", of point 2, of Article 267, is amended as follows:

"B) in the case of a difference in quantity, the payment of a fine ranging from half to the full amount of the missing obligation."

Approved on 31.7.2014

**Promulgated by decree no. 8688, dated 22.8.2014 of the President of the Republic of Albania,
Bujar Nishani**