

Kosovo

This guide is compiled from the IAM Country Guide for reference only. Customs regulations change frequently; please consult your Seapoe relocation consultant for the latest requirements before shipping.

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Documents

Documents required for importing used household goods, personal effects, and related shipments.

Private Clients (Foreign Citizens / Expatriates)

- Copy of passport
- Original bill of lading (OBL) / CMR (Convention Marchandises Routiers, for road transport) / air waybill (AWB)
- Valued inventory or pro-forma invoice for customs purposes (the value must be different from the insurance value)
- Assignment letter from employer in Kosovo showing the duration of stay
- Packing list stating origin and creator of any art items
- Request for temporary import (issued by the employer in Kosovo) for Customs
- Letter of employment (showing duration of stay)
- Lease agreement / rental contract (showing address of temporary residence)
- Bank guarantee equivalent to the amount of total calculated customs duties (provided by the employer)

Returning Kosovan Citizens

- Copy of Kosovan ID
- Certificate of residence in Kosovo
- Proof from municipality or police at origin that the client has deregistered
- Proof of rental contract showing the client has resided for more than 12 months outside the country
- Detailed valued inventory stating quantity, unit value, and total value (value must be different from insurance value)
- Customs export declaration from previous export
- OBL / CMR / AWB

Diplomats

- Copy of passport
- Valued inventory for customs purposes
- Exemption certificate (issued by the diplomat's employer in Kosovo)
- Work certificate made in Pristina by the diplomatic organization

Specific Information

Temporary import regime for expatriates: Household goods imported by foreign workers are typically brought in under a temporary import regime, secured by a bank guarantee from the employer equivalent to the total customs duties. This means the goods must be re-exported when the assignment ends, or duties must be paid to convert to permanent import.

Duty on recently purchased items: Full duties are payable on goods identified on the customs export declaration (or added to the inventory) if bought less than 6 months prior to import.

Owner presence required. The owner must be present with passport at the customs terminal for clearance.

Regulatory update (August 2025): Kosovo removed customs duties on goods of US origin effective August 1, 2025.

Valued inventory note: The declared value for customs purposes must be different from (lower than) the insurance value. This is a critical instruction for the origin agent when preparing documentation.

Duties & Taxes

Customs duty rate: 10% customs duty applies to imports from countries without a free trade agreement with Kosovo. Most imports from CEFTA member countries are duty-free. EU-origin industrial goods are subject to phased tariff reductions under the SAA, with complete phase-out set for 2026.

VAT: The standard rate is 18%. A reduced rate of 8% applies to certain essential goods.

Prohibited & Restricted Items

Prohibited Items

- Illegal drugs and narcotics
- Guns, ammunition, and explosives (without permit) [PERMIT REQUIRED]
- Pornographic materials
- Counterfeit money and goods

Restricted / Dutiable Items

Plants and plant products: Permission and a phytosanitary certificate are required. The phytosanitary certificate must indicate the plants do not carry harmful organisms. [PERMIT REQUIRED]

Animals and animal products: Permission is required. [PERMIT REQUIRED]

Personal allowances (duty-free):

- Cigarettes: 200; Cigarillos: 100; Smoking tobacco: 250 g
- Alcoholic beverages over 22% volume: 1 litre

Alcohol and tobacco within shipments: Subject to excise tax in addition to customs duty and VAT.

Consignment Instructions

Contact the destination agent to ensure all requirements have been met prior to import, especially for differences regarding air, sea, and road shipments.

Road transport is common. Kosovo is landlocked; most shipments arrive by road (CMR waybill) from ports in Thessaloniki (Greece), Durres (Albania), or via overland routes from Western Europe. Air freight arrives through Pristina International Airport.

Inventory requirements: A detailed valued inventory is required with quantity, unit value, and total value for each item. The customs value must be different from (and typically lower than) the insurance value. Art items must have their origin and creator noted on the packing list.

Bank guarantee: Expatriate shipments under temporary import require a bank guarantee from the employer. This must be arranged before clearance can proceed.

Timing: Goods bought less than 6 months before import are subject to full duties even if the owner otherwise qualifies for favourable treatment.