



CEFTA's Role in Harmonizing the Market and Competition with Local Products Case: Taxation Against Serbia and Bosnia and Herzegovina

Abedin Selimaj, Ph.D Candidate

Pristina/Kosovo

University of Library and Information Technologies

Sofia, Bulgaria

abedini008@gmail.com

ORCID: 0000-0003-4435-1761

Alma Paçarizi-Osmani, Ph.D Candidate

Pristina/Kosovo

University of Library and Information Technologies

Sofia, Bulgaria

ORCID: 0000-0002-0130-6840

Abstract

By researching various literature and publications we have managed to summarize a proper structure related to this topic.

CEFTA (Central European Free Trade Agreement) is a free trade agreement in which eight countries of the Western Balkans region participate. CEFTA was established with the aim of eliminating payments for mutual trade between member states; creating favorable conditions for the development and diversification of trade; promoting trade and economic cooperation; intensification of economic relations for mutual benefit and for the contribution to the EU integration process; contribution to the development of EU trade relations and integration into the multilateral trading system. in the EU. Although not mandatory, CEFTA is the inevitable path for all EU aspiring countries. It is also one of the conditions for Kosovo to integrate into the EU, but from the research we reach a conclusion that the Cefta Agreement was not favorable for Kosovo and the Trade that it conducts with the Balkan countries.

Also, the presence of Kosovo in Cefta as a representative of UNMIK and not as an independent state like the Republic of Kosovo provides an overview that Kosovo in Cefta is conditional starting from its absence

as a state and then in the space provided in market, states that do not recognize Kosovo's citizenship are a barrier to Kosovo's integration into this agreement.

In terms of trade, Kosovo is obliged to start these barriers set by non-recognizing states of its citizenship and to act with the same currency, these states especially Serbia and Bosnia have constantly hindered the development of Kosovo economy which aim only to benefit from Kosovo which trade policies link to the political status that these countries develop towards each other.

As Kosovo does not have the expected benefits from this agreement, some advice and recommendations are given to change the situation, but it is not a solution to set obstacles, as the very purpose of integration in this agreement has been the release of barriers and cooperation between member countries.

Since the commitment to implement CEFTA is also included in the Stabilization and Association Agreement signed between Kosovo and the European Union, the opportunity for Kosovo is to renegotiate this agreement together with other member states.

Keywords: Tax (tarrif), Export, Import, Market, Economic Report, Domestic Products, Competition

Abstrakt

Duke hulumtuar literaturë dhe publikime të ndryshme kemi arritur të përmbledhim një strukturë të duhur në lidhje me këtë temë.

CEFTA (Central European Free Trade Agreement) është një marrëveshje e Tregtisë së lirë në të cilën marrin pjesë tetë vende të rajonit të Ballkanit Perëndimor. CEFTA është krijuar me qëllim të eliminimit të pagesave për tregtinë reciproke mes shteteve anëtare; krijimin e kushteve të favorshme për zhvillimin dhe diversifikimin e tregtisë; nxitjen e bashkpunimit tregtar dhe ekonomik; intensifikimin e marrdhënieve ekonomike për përfitim reciprok dhe për kontributin në procesin e integrimit në BE; kontribut në zhvillimin e marrdhënieve tregtare në BE-në dhe për integrimin në sistemin tregtar shumëpalësh. CEFTA është një mekanizem para-antarësimi në BE, funksioni kryesor i të cilës është të arrijë një shkallë të tregtisë së lirë në mes të vendeve kandidatë për tu antarësuar në BE. Edhe pse jo e obligueshme, CEFTA është rrugë e pashmangshme për të gjitha vendet që aspirojnë BE-në. Gjithashtu edhe për Kosovën është një nga kushtet për t'u integruar në BE, mirëpo nga hulumtimet e bëra arrijmë në një konkluzion se Marrëveshja e Cefta-s nuk ishte e favorshme për Kosovën dhe Tregtinë që ajo zhvillon me vendet ballkanike.

Gjithashtu edhe vet prezenca e Kosovës në Cefta si përfaqësuese nga UNMIK dhe jo si shtet I pavarur si Republika e Kosovës të ofron një pasqyrë që Kosova në Cefta është e kushtëzuar duke filluar nga mosprezenca e saj si shtet dhe pastaj edhe në hapsirën që i ofrohet në treg, shtetet të cilat nuk e njohin shtetësinë e Kosovës janë barrier e integrimit të Kosovës në këtë marrëveshje.

Sa i përket tregtisë Kosova është e detyruar që këtyre barrierave të vendosura nga shtete jonjohëse të shtetësisë së saj të fillojë dhe të veprojë me të njejtën monedhe, këto shtete veqanërisht Serbia dhe Bosnja vazhdimisht e kanë penguar zhvillimin e ekonomisë Kosovare të cilat synim kanë vetëm përfitimin nga Kosova e të cilat politikat tregtare i lidhin me statusin politik të cilën e zhvillojnë këto vende kundrejt njëra tjetrës.

Pasi që Kosova nuk ka përfitime të pritshme nga kjo marrëveshje jepen disa këshilla dhe rekomandime për ndryshim të situatës mirëpo nuk është zgjidhje të vendosësh pengesa, pasi që edhe vet qëllimi i integrimi në këtë marrëveshje ka qenë lirimi I barrierave dhe bashkpunimi në mes vendeve antare

Meqenëse zotimi për zbatimin e CEFTA-s është futur edhe në Marrëveshjen e Stabilizim Asocimit të nënshkruar në mes të Kosovës dhe Bashkimit Evropian, mundësi për Kosovën është që ta rinegociojë këtë marrëveshje së bashku me vendet tjera anëtare.

Fjalet Kyqe: Taksa (Tarife), Eksport, Import, Treg, Raporti Ekonomik, Produkte vendore, Konkurrenca

Introduction

The purpose of this study is to present the role of CEFTA in general and a special emphasis on Kosovo, its impact on the country's economy, the compatibility of the state's decisions with CEFTA, its violations or not, as well as all the advantages in the country's economy, both in terms of trade and production.

In this paper, we will elaborate on CEFTA as it has a key role in the integration of Kosovo in the EU, so it is one of the conditions that Kosovo has to fulfill in order to gain the right to its integration in the EU. Considering the fact that Kosovo was in a difficult economic situation, it became a member of CEFTA, so that local producers can export their goods, benefit from free trade, attract foreign investors.

CEFTA was established with the aim of eliminating payments for reciprocal trade between member states; creating favorable conditions for the development and diversification of trade; promoting trade and economic cooperation; intensification of economic relations for mutual benefit and for the contribution to the EU integration process; contribution to the development of EU trade relations and integration into the multilateral trading system. CEFTA is an EU pre-accession mechanism whose main function is to achieve a degree of free trade between candidate countries in the EU. Although not mandatory, CEFTA is the inevitable path for all EU aspiring countries

The Central European Free Trade Agreement was signed on 21 December 1992 in the city of Krakow by the European countries Visegrad; Czech Republic and Slovakia (then known as Czechoslovakia), Poland and Hungary. These former Soviet countries saw the creation of a free trade area as a starting point in their quest to integrate into the economic and political organizations of Western Europe. By 2004 the four original members of the agreement had joined the European Union, and in doing so had renounced their respective memberships.

The 2005 CEFTA meeting, held in Zagreb, made some changes to the original criteria used to grant membership. Kosovo's inclusion as a member of the trade agreement has brought much controversy since the nation gained independence in 2008 and even fueled conflict between other member states. Bosnia and Serbia were particularly opposed to not recognizing Kosovo as a member. As a result, Kosovo was represented by UNMIK (United Nations Interim Administration Mission in Kosovo), in all official meetings between member states.

Now Central European Free Trade Agreement (CEFTA, n.d.) is a free trade agreement in which eight countries of the Western Balkans region participate: Kosovo, Albania, Macedonia, Montenegro, Serbia, Bosnia and Herzegovina and Moldova. Through CEFTA, these participating countries were mobilized to access the political, legal and economic institutions of the European Union, thus strengthening their democracy and market economies.

1. Literature review

Kosovo became a full member of Cefta in July 2007, eight months after the signing of the membership agreement. The membership agreement was signed by UNMIK on behalf of Kosovo. In 2008, Kosovo institutions also changed customs stamps, from UNMIK Customs to Kosovo Customs. However, this act of placing new symbols was not followed by other concrete actions, such as the insistence on representing as an independent state and not through UNMIK.

Considering that Kosovo's future economic development potential should be based on trade, production and export, CEFTA is presented as an important tool for achieving these objectives as part of CEFTA Kosovo is open to a market close to 20 million consumers and a GDP (Gross Domestic Product) of 120 billion euros, open for the exchange of trade experience, technology, competition, and at the same time served as a preparation for EU membership and the World Trade Organization (WTO). Full use of the advantages deriving from the Agreement have contributed to the economic development of the country.

Since December 2008, Serbia and Bosnia have banned the export of Kosovar products and the use of their territory for transit. The reason for this was the change of Kosovo customs stamps, from UNMIK Customs to Kosovo Customs. This change of seals was considered by Serbia and Bosnia as a violation of the CEFTA agreement. This blockade imposed on Kosovar products since 2008 reduced the level of exports by 9.8%. Kosovar companies faced with such a blockade were forced to use third countries to integrate into the regional market. But this alternative means overloaded procedures, longer time and higher export costs. In addition to local companies, foreign investors in Kosovo are also suffering from this blockade. One of the reasons why foreign investors are not choosing Kosovo as a place to invest is because they find it difficult to export their products from Kosovo to CEFTA member countries. Of course for investors it would be most profitable to invest in other CEFTA countries, from where they could freely export to all CEFTA countries. CEFTA membership expands the market for Kosovo, from a market of 2 million inhabitants to a market of 20 million inhabitants, and this fact is a strong point in attracting foreign direct investment. However, since 2007, foreign investments have not increased, but they have declined sharply. Failure to fully implement the CEFTA agreement is one of the reasons for the decline in foreign direct investment.

Kosovo Agency of Statistics (KAS, 2018) publishes data on export and import flows for October 2019. Data from the Foreign Trade of Kosovo show a higher trade deficit of 4.5% in October 2019, in compared to the same period of 2018, respectively in the amount of 282.7 million Euros, compared to the deficit of 270.5 million Euros in 2018. Exports cover imports by 10.3%. Exports of goods in October 2019 amounted to 32.3 million Euros, while imports 315.1 million Euros, which is a decrease of (-15.6%) for exports, while an increase of 2.0% for imports, compared to the same period of 2018.

According to the data of the main groups for import: 15.0% are mineral products; 13.0% are machinery, mechanical and electrical equipment; 11.0% are base metals and articles thereof; 10.4% are prepared foods, beverages and tobacco; 9.0% are vehicles; 7.1% are products of the chemical industry; 6.3% are plastics, tires and articles thereof, etc. Kosovo's exports to EU countries amounted to 13.2 million Euros, or about 41.1% of total exports, with an increase of 29.0%. The main partners for the export of goods to the EU were: Italy (12.8%), Germany (9.6%), the Netherlands (5.4%), Great Britain (1.7%), etc. Kosovo's imports from EU countries (28) were about 160.3 million Euros, or 50.9% of total imports, with an increase of 28.9%. (KAS, 2018)

Meanwhile, imports from CEFTA countries in October 2019 amounted to Euro 45.0 million, or 14.3% of total imports, with a decrease of (-47.8%). Whereas, Kosovo's imports with other countries of the world amounted to 109.7 million Euros, or 34.8%.

2. Methodological bases and methodology of research

Several work methods have been followed for the design of this Study, mainly the work will be based on the exploratory and qualitative method, research for material, articles, reports, that is, computer research and that through scientific research.

In order to carry out the work, first of all, scenarios were created and drafted. The scenarios have been drawn up based on possible developments and projections related to these areas of influence, these scenarios are valid in the current context of developments, the effects of which can be influenced by the time factor.

The analysis made in this study coincides with analyzes combined with theory and practice, through the creation of scenarios that will present analyzes of potential positive and negative effects that are related to the 100% tax imposed on the products of Serbia and Bosnia and Herzegovina.

3. Research results

What is a tax and what does 100% customs tax mean? Cess and tax is any legal obligation made in favor of the state budget, natural and legal persons of a country, based on income or wealth they have, consumption of goods and services they benefit. They constitute the main source of revenue in the state budget (over 90%). In most cases the terms "cess" and "tax" are used with the same meaning, although taxes are paid more on the basis of income or profits realized and goods consumed, while taxes are paid for various services provided by state authorities to citizens. of them.

A 100% customs duty means any goods originating in a country to which 100% is added. For example, a product that costs 1 euro with a 100% tax becomes 2 euros, a product that costs 10 euros becomes 20 euros and a product that costs 50 euros becomes 100 euros. That is, 100% tax is added to the value of goods at Kosovo border crossings.

The Government of Kosovo through a series of decisions has imposed tariff and non-tariff measures on Serbia, in response to its aggressive campaign to prevent Kosovo's membership in international organizations such as the case of Kosovo's membership in Interpol and the diplomatic campaign to withdraw of recognitions of the state of Kosovo. Although the measures imposed were of an economic nature, the Government of Kosovo established them as political measures, even considering them as tools of foreign policy in relation to Serbia.

Which is impact of the Taxes on Serbia and Bosnia on the growth of Kosovo's economy? If we see the high trade deficit, which has had a negative impact and marks a further deepening with the latest data available, I am talking about the data of July 2019, we have had an increase in the trade deficit by 3.8 percent . But even in 2018 it is one of the factors that has negatively affected economic growth in Kosovo. The World Bank has estimated that for 2018, the value of imports was 3 billion euros, while exports 350 million, while the data for 2019, ie July 2019, the value of exports marks around 250 million euros with an annual increase of 9.8 percent. Imports, on the other hand, amount to 2.25 billion euros, or an annual increase of 4.4 percent. In total, we have a

deepening of the trade deficit of 3.8 percent, which I am once again saying negatively in the economic growth in Kosovo.

Public debt amounts to around 1 billion euros. If we look at it in relation to GDP, it is somewhere around 17 percent of GDP. It is quite low if we compare it with the countries of the region and with what the law allows. Because the law allows public debt to be 40 percent of GDP. There is still room for public debt to grow, it is not a concern, it is at a very low level.

If we look at inflation, in July 2019, there is an increase in inflation that reaches 3.1 percent. It is very high if we compare it with the first one a year which was 0.6 percent. Here it has influenced us to have an increase in the price index from imports that mark about 3.9 percent. However, we must always keep in mind the fact that the application of the tax has also influenced the increase of inflation in Kosovo.

Has the tax 100% helped or damaged Kosovo's economy? November 2018, the Government of Kosovo sets a 10% tariff on products originating from Serbia. Two weeks later this fee increases to 100% and continued to remain in force until the formation of the Kurti government in Kosovo on 03.02.2020.

According to Kosovo Customs, on average, the annual value of regular imports from Serbia is 400 million euros and about 80 million euros from BiH. Until 2017, Serbia was the first country with the highest share in imports. In some food categories, Kosovo imports up to 95% of goods from Serbia. Given Kosovo's high dependence on imports of products originating in Serbia, the 100% tariff setting has a major impact on domestic consumer prices and domestic production. Although the decision was expected to have a major economic impact, the Government of Kosovo has not presented any prior research on the effects of this tariff. Given the economic and social significance of such a decision, the GAP Institute has analyzed the short-term economic impacts of the tariff. Specifically, this analysis assesses the effects of tariffs on domestic production, consumer prices, and trade. Kosovo Customs data on regular imports and exports were used to assess the impact on foreign trade. Two comparative periods have been used for this purpose: before and after the 100% tax. The pre-tax period includes the months November 2017-March 2018, and after the tax November 2018 - March 2019. Data related to food consumption prices are data published by the Kosovo Agency of Statistics (KAS, 2018).

To measure the distance between the world food price index and the food price index in Kosovo, the International Monetary Fund (IMF) "IMF Primary Commodity Prices Index" was used. The index is converted from dollar to euro prices with the average value of foreign exchange published by the IMF. Data related to the declaration of turnover and employment from the processing industry were obtained from the Tax Administration of Kosovo (TAK).

Who is replacing Serbia and Bosnia in Kosovo? Imports from Bosnia and Herzegovina (BiH). Bosnia and Herzegovina is another important trade partner of Kosovo. However, compared to Serbia, Kosovo is less dependent on BiH imports. In 2018, the share of products originating from BiH was about 2%. Table 1.1 presents the product categories where Kosovo has the strongest dependence on BiH goods.

If we analyze the commercial geography of Kosovo, based on the data of the Institute of Statistics, it turns out that in the Western Balkan region, part of the CEFTA agreement, Albania and Macedonia are the biggest beneficiaries. (Institute GAP)

For a few months, Albanian goods have seen a significant increase in presence in the territory of Kosovo, distinguishing strong "jumps" in numbers since February.

The growth of the first 4 months of the year is estimated at about 3 billion ALL more than the same period of the previous year (January-April 2018). In fact, the same tendency is found with Macedonia. Even Macedonian goods have seen an increase in presence, with the same weight as Albanian goods.

Table 1.1 Import of highly dependent products from Bosnia and Herzegovina Before and after taxation and replacement of origin.

Description	Before the Tax (November 2017-March 2018)	After Tax (November 2018-March 2019)	Difference in %		Replacement of origin after tax 100%
Iron and steel	€76,221,273	€75,492,965	-1.0%	BiH -93%	Turkey +642% Greece +259%
Foods prepared from meat, fish or crustaceans	€9,784,421	€9,855,083	0.7%	BiH -37%	Germany+115%
Dairy products	€18,043,063	€19,354,671	7.3%	BiH -80%	Kroatia+132% Poland 60%
Wood and wooden articles, charcoal	€24,939,564	€24,537,737	-1.6%	BiH -86%	Bullgaria +541% Rumania +67%
Pharmaceutical products	€30,754,108	€29,734,290	-3.3%	BiH -89%	Finland +117098% Danimark+177%

Source: GAP Institute based on Kosovo Customs data

Trade data show that despite the risk posed to Kosovo by its high dependence on imports of products from Serbia and BiH, trading companies managed to largely replace the origin of imports within a very short period of time. This shows that Kosovo has a flexibility in terms of securing goods from other countries in the region, although in most cases it is followed by a higher cost. Table 1.4 presents the largest losers and beneficiaries from the entry into force of the 100% tax. This table includes all import sectors. These data show that within five months of the tax's entry into force, about 160 million euros less were imported from Serbia, while from BiH close to 24 million compared to the same months of the previous year. This measure has benefited countries such as Slovenia, which during this period had an increase of 125% (34.3 million euros), Israel with 659% (17.4 million euros) and Turkey with 34% (37.2 million euros).

Table 1.1 Import of highly dependent products from Bosnia and Herzegovina Before and after taxation and replacement of origin.

Origins	Before the Tax (November 2017-March 2018)	After Tax (November 2018-March 2019)	Difference in %	Difference in value
Serbia	€181,375,871	€22,314,705	-88%	€-59,061,165
BiH	€28,448,999	€4,697,547	-83%	€-23,751,452
Israel	€2,644,890	€20,081,039	659%	€17,436,149
Slovenia	€27,386,150	€61,754,120	125%	€34,367,970
Turkey	€108,587,640	€145,814,624	34%	€37,226,985
N. Magedonia	€56,821,247	€80,039,038	41%	€23,217,790
Albania	€52,515,508	€79,170,638	51%	€26,657,130
Greece	€47,824,186	€71,642,372	50%	€23,818,187
China	€113,649,300	€130,827,631	15%	€17,178,331
Hungari	€13,247,468	€20,837,398	57%	€7,589,930
Bullgaria	€26,730,799	€36,341,455	36%	€9,601,656
France	€17,651,002	€25,478,951	44%	€7,826,950

Source: GAP Institute based on Kosovo Customs data

Conclusion

Kosovo joined CEFTA at a time when it was facing a high trade deficit and an underdeveloped economy. CEFTA membership was seen as a way out of this crisis, as it was believed that by integrating into a wider free market, foreign investors would invest in Kosovo, local producers would be able to export more easily and Kosovo would do a step towards EU membership.

After four years of membership in CEFTA, none of this happened. Foreign investment was halved, the trade deficit remained the same, domestic producers are more discriminated against compared to producers in other CEFTA member countries (both due to the lack of quotas, but also due to the inability to export products to Bosnia and Serbia).

Due to low economic development, Kosovo has been disadvantaged within CEFTA. This has been aggravated even more by the blockade of Serbia and Bosnia on Kosovar products. This blockade of local products marks the decline in exports, making it difficult for local companies to exist. The Government of Kosovo changed the customs stamps, but was not determined to send the change of symbols to the end, investing in representation of Kosovo institutions and not through UNMIK. (Institute-GAP)

Since the existence of CEFTA, Serbia has consistently imposed non-tariff barriers on Kosovo, disputed the origin of goods and by itself "Made in Kosovo" products have found it difficult to enter the Serbian market.

CEFTA's Role in Harmonizing the Market and Competition with Local Products

The state of Serbia using this agreement has been one of the first countries with its products in the Kosovo market, about 1.2 million euros in just one day has been the value of goods from Serbia, which have entered the territory of Kosovo, or up to 440 million a year. Kosovo institutions have repeatedly sent complaints to the Serbian authorities, the European Commission and the CEFTA Secretariat in Brussels, but they are not willing to prosecute this violation further, asking the Joint Committee to mediate consultations with Bosnia and Serbia, taking provisional re-balancing measures or even initiating Arbitration proceedings, which consolidates that CEFTA does not show readiness to assist Kosovo in dealing with the situation with Serbia and that in this case we can say that it has been shown to be biased.

Faced with this crisis, local companies were forced to find alternative ways to export their products. So they chose two paths:

Exporting goods through a new state (which increases costs by 5-10%) or exploring new markets.

The second affects the export with the European Union to increase significantly, which is also affected by the agreement on Autonomous Trade Measures signed with the EU.

However, at the end of 2010 this agreement also ended, the re-signing of each is being prevented by the 5 EU member states which have not yet recognized Kosovo as an independent state.

Since 2008 when Kosovo declared independence, Kosovo and Serbia have had tense trade and political relations. Despite the regulation of border management issues and the abolition of trade tariffs, trade between Kosovo and Serbia continues to be hampered by non-tariff barriers and political tensions. With the signing of CEFTA, Kosovo has entered into obligations to cancel trade tariffs, but due to the threat of war by Serbia against Kosovo, the agreement does not prevent Kosovo from taking any measures to protect the national interest, including the establishment of new tariffs. (Institute-GAP)

Kosovo by imposing a 100% tariff on the products of Serbia and Bosnia, it has violated the rules of Cefta, but Kosovo has been forced to make such a decision by the Political Report with which these two countries stand due to non-recognition of its identity and that it would not be an obstacle to free trade between CEFTA member states if it were to be recognized as an independent and legitimate state like the other Cefta member states.

References

AAB RIINVEST, Prishtinë, 2012;

About CEFTA SPS Database <http://transparency.cefta.int/sps/home> Laboratories, Border Crossings

Agreement on the amendment and expansion of the Central European Free Trade Agreement 2006 Chapter V, General Provisions, Article 23 and 24 and Chapter VII, Functional Rules, Article 42 and 43

Bektashi,Mejdi "Economic policy, First year", University "Hasan Prishtina", Pristina, 2016

Baraliu, Mazllum "Business Law" Prishtina 2010

- Bashkurti, Lisen, "Negotiations and peaceful resolution of crises", "GEER" Publishing House, Tirana, 2007
- Central Bank of Kosovo (2018), Statistics, Import and Export of services
- Central Bank of Kosovo (2018), Statistics, Remittances
- Çeku, Orhan "Customs Law" Prishtina 2011
- Dicken, P. "Global Shift: Transforming the World Economy", Paul Chapman Publishing Ltd, London, 1999
- Democratic Institute of Kosovo-KDI
- Gjini, Gani "Foreign trade as a factor of economic development of Kosovo;
- International Crisis Group, Status of Kosovo: delay brings risks (Crisis Group Europe Report No. 177, November 10, 2006
- Institute for Advanced Studies-GAP
- Kostovicova, Denisa, Legitimacy and International Administration: "The Ahtisaari Settlement for Kosovo from a Human Security Perspective", International Peacekeeping (2008), Vol. 15, No. 5
- Krasniqi, Armand "International Business Law" Prishtina 2012
- Ministry of Finance (2017), Quarterly Data on Total Debt Fourth Quarter 2017
- Official Gazette of the Republic of Kosovo, Law no. 03/L-175 on Public Debts
- Nimani, Artan "Basics of International Management", University "Ukshin Hoti", Prizren, 2017
- Statistical Office of Kosovo
- Organization for Economic Co-operation and Development - OECD Organization for Economic Co-operation and Development
- KIPRED: Kosovo in the regional context: Bilateral political relations. Policy Analysis. No. 3/ May 14, 2014
- United Nations, Report of the Secretary-General on the United Nations Interim Administration Mission in Kosovo, S/2004/348, New York: Secretary-General's Reports, April 30, 2008
- Kosovo Agency of Statistics (2018), Statistical Yearbook of the Republic of Kosovo 2017
- World Bank (2018), Doing Business Indicators Report 2019

www.smardonline

www.wikipedia.com

<http://ekonomiasot.com/sa-perfitoi-shqiperia-dhe-sa-humbi-serbia-prej-takses-100-te-kosoves/www.wikipedia.com>

<https://statistics.cefta.int/goods>

<https://indiksonline.net/kosova-duhet-te-analizoje-mire-marveshjen-e-cefta-s/>

<http://fer.org.rs/wp-content/uploads/2018/01/Prevladavanje-ALB-final.pdf>

https://www.institutigap.org/documents/53616_Ndikimi%20ekonomik%20i%20taks%C3%ABs%20100%20p%C3%ABrqind.pdf

<https://dogana.rks-gov.net/per-biznese/cefta/>